



**City Council**  
Special Meeting

Tuesday, September 16, 2025, 5:30 PM  
City Hall Council Chambers  
298 W Washington  
Stephenville, Texas 76401

## **AGENDA**

### **CALL TO ORDER**

### **REGULAR AGENDA**

1. **PUBLIC HEARING**  
Fiscal Year 2025-2026 Budget
2. Consider Approval of Ordinance for Annual Operating Budget for Fiscal Year 2025-2026
3. Consider Ratifying the Property Tax Increase Reflected in the FY 2025-2026 Annual Operating Budget
4. Consider Adoption of Ordinance Setting Fee Schedule for Fiscal Year 2025-2026
5. **PUBLIC HEARING**  
2025 Tax Rate
6. Consider Adoption of Ordinance Setting Tax Rate for 2025
7. Consider Approval of Ordinance Amending the Budget for Fiscal Year Ending September 30, 2025
8. Consider Adoption of City of Stephenville Official Flag
9. Consider Approval of the City of Granbury Interlocal Agreement Granbury Regional Radio Network

### **ADJOURN**

### **EXECUTIVE SESSION NOTICE**

Note: The Stephenville City Council may convene into Executive Session on any matter related to any of the above agenda items for a purpose, such closed session allowed under Chapter 551, Texas Government Code.

In accordance with the Americans with Disabilities Act, persons who need accommodation to attend or participate in this meeting should contact City Hall at 254-918-1287 within 48 hours prior to the meeting to request such assistance.

**ORDINANCE NO. 2025-O-XX**

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF STEPHENVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF STEPHENVILLE FOR THE 2025-2026 FISCAL YEAR.**

WHEREAS, the budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026, was duly presented to the City Council by the City Manager and a public notice was posted in the Stephenville City Hall.

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

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the support of the general government of the City of Stephenville, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2025-2026 budget.

SECTION 2. That the budget is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

PASSED and APPROVED this the 16<sup>th</sup> day of September, 2025.

\_\_\_\_\_  
David Baskett, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Sarah Lockenour,  
City Secretary

\_\_\_\_\_  
Reviewed by Jason M. King,  
City Manager

\_\_\_\_\_  
Approved as to form and legality  
Randy Thomas, City Attorney



THE CITY OF

STEPHENVILLE

TEXAS



# PROPOSED ANNUAL BUDGET

For the Fiscal Year 2025-2026





298 W. Washington - Stephenville, TX 76401 - (P) 254.918.1220 - [www.stephenvilletx.gov](http://www.stephenvilletx.gov)

# INTRODUCTION



# City of Stephenville

## Proposed Annual Operating Budget Fiscal Year 2025-2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$573,214, which is a 7.22 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$147,458.

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

**FOR:**

**AGAINST:**

**PRESENT and not voting:**

**ABSENT:**

### Property Tax Rate Comparison

|                                              | 2024-2025      | 2023-2024      |
|----------------------------------------------|----------------|----------------|
| Proposed Property Tax Rate:                  | \$0.3829/\$100 | \$0.3872/\$100 |
| No-new-revenue Tax Rate:                     | \$0.3660/\$100 | \$0.3729/\$100 |
| No-new-revenue Maint. & Operations Tax Rate: | \$0.3511/\$100 | \$0.3571/\$100 |
| Voter Approval Tax Rate:                     | \$0.3829/\$100 | \$0.3872/\$100 |
| Debt Rate:                                   | \$0.0149/\$100 | \$0.0158/\$100 |

### Debt Obligations – Principle and Interest

| Property Tax Supported | Revenue Supported | Total         |
|------------------------|-------------------|---------------|
| \$ 16,768,628          | \$ 44,826,660     | \$ 61,595,288 |

|                                                                         | 2024        | 2025        | Change                                 |
|-------------------------------------------------------------------------|-------------|-------------|----------------------------------------|
| <b>Total tax rate (per \$100 of value)</b>                              | \$0.3829    | \$0.4000    | increase of 0.0171 per \$100, or 4.47% |
| <b>Average homestead taxable value</b>                                  | \$235,004   | \$244,903   | increase of 9,899, or 4.21%            |
| <b>Tax on average homestead at No New Revenue Rate</b>                  | \$899.83    | \$930.14    | increase of 30.31, or 3.37%            |
| <b>Tax on average homestead at proposed Voter Approval rate</b>         | \$899.83    | \$979.61    | increase of 79.78, or 8.87%            |
| <b>Total tax levy on all properties at No New Revenue Rate</b>          | \$7,933,924 | \$8,116,865 | increase of \$182,941, or 2.31%        |
| <b>Total tax levy on all properties at Proposed Voter Approval Rate</b> | \$7,933,924 | \$8,507,138 | increase of \$573,214, or 7.22%        |

# Governing Body

The Stephenville City Council consists of one mayor and 8 Council members elected from the city at large for a term of two (2) years, limited to three (3) terms. Elections are held each May for four (4) of the Council member positions. The mayoral position is elected in May of even-numbered years.

An election will be held in November to elect the mayoral position, which is currently vacant. The duties of the mayor fall to the Mayor Pro Tem in the absence of a mayor.



**LeAnn Durfey**

Council Member, Place 1



**Gerald Cook**

Council Member, Place 2



**Lonon Reisman**

Council Member, Place 3



**Dean Parr**

Council Member, Place 4



**Maddie Smith**

Council Member, Place 5



**David Baskett, Mayor Pro  
Tem**

Council Member, Place 6



**Brandon Greenhaw**

Council Member, Place 7



**Alan Nix**

Council Member, Place 8

# Executive Staff



**City Manager**  
**Jason M. King**

|                                      |                   |
|--------------------------------------|-------------------|
| Police Chief                         | Dan M. Harris Jr. |
| Fire Chief                           | Robert Isbell     |
| Director of Utilities & Public Works | Nick Williams     |
| Director of Finance                  | Monica D. Harris  |
| Director of Development Services     | Steve Killen      |
| Director of Parks & Leisure Services | Daron Trussell    |
| Director of Administrative Services  | Darrell Brown     |
| City Secretary                       | Sarah Lockenour   |



# Core Values, Mission & Vision

## Core Values

- Be Nice
- Be Selfless
- Be Professional
- Be Innovation
- Be Respectful
- Have Integrity
- Be Transparent



## Vision

Stephenville's vision is to create a community that is ready for what the future holds. It will be innovative, financially stable, safe, and attractive. Stephenville will remain the family-oriented Cowboy Capital of the World and the City of Champions.

## Mission

To make Stephenville better every day.

# A Message from the City Manager



**Jason M. King, City Manager**

Honorable Mayor and City Council:

It is my honor to present, for your consideration, the City of Stephenville Annual Operating Budget for the fiscal year beginning October 1, 2025. As required by the City Charter and the Texas Constitution, the budget is balanced using anticipated revenues and current fund balances to fund the anticipated expenditures necessary for the orderly and efficient operation of the city's governmental and enterprise functions. This budget accurately represents the anticipated revenues and expenditures for Fiscal Year 2026. This budget was prepared using the zero-based budgeting approach, which requires each department to justify all expenditures, as well as revenue, for the budget year.

As of October 1, 2025, we anticipate having a total fund balance of \$105 million along with projected budget revenues for fiscal year 2026 of \$51.8M across all funds. We anticipate expenditures for fiscal year 2026 of \$63.4M, of which \$16.6M is capital expenditures. Expenditures include amounts for the Erath County Combined Dispatch Center, East Side Sewer Project Phase 3 design, the Lillian Pump Station 1.5 million gallon ground storage tank construction, remodel of the Aquatic Center, storm water drainage projects, street improvements, and ongoing capital projects funded from bond proceeds received in prior years and reserves. At year's end, we anticipate a total fund balance of \$103.5 million, of which approximately \$8.3 million will be unrestricted.

As of October 1, 2025, the Stephenville Economic Development Authority Board, the discrete component unit's governing body, anticipates a total fund balance of \$1.4 million with projected budget year revenues of \$790K. The SEDA Board anticipates expenditures of \$790K, which includes \$160,000 in economic development projects and \$38,000 in capital expenditures for a vehicle. At year's end, the SEDA Board anticipates a total fund balance of \$1.4 million, of which \$189,000 is unrestricted.

This budget includes three new positions: two light equipment operators in Customer Service and a Utility Billing Supervisor in Billing and Collections, which will be funded with water and wastewater revenue. Water rates have increased by 10% and wastewater rates have increased by 12%. The budget also includes over \$1.3 million in salary increases over the FY 2025 original budget for employees. A compensation study was completed, which resulted in the Pay Plan presented in this budget. This budget presents property tax revenue based upon the voter approval rate, which results in an increase in property tax revenue of \$573,000. In addition, the overall sales tax budget increased \$269,000 over the previous two fiscal years.

This budget is a balanced budget with fund balance reserves being utilized for expenditure amounts that exceed the current year's revenue. In addition, capital equipment and improvements of almost \$4 million are planned to be funded with debt.

We continue to see a significant impact on the budget from Senate Bill 2. This budget includes a Voter-Approval Tax Rate of \$0.4000. The Maintenance and Operations Tax rate increased by 5.11%. The difference between the Voter-Approval Tax Rate and the No-New-Revenue Tax Rate of \$0.3798 is \$0.0202 per \$100, which is effectively a difference of \$390,273. We anticipate the variance between the Voter-Approval Tax Rate and the No-New-Revenue Tax Rate to continue to decrease, causing the additional revenue generated from the Voter-Approval Tax Rate to be a relatively static amount.

# Community Profile

## Overview

Stephenville is located in the heart of north Central Texas in Erath County and is home to approximately 21,500 people. Stephenville serves as the center of commerce and recreation for over 43,700 county residents.

The story of Stephenville begins at the Alamo. The surviving families of those who died during the battles of the Texas revolution were awarded land grants by the Republic of Texas government. John Blair, a friend of Jim Bowie, was one of those who gave his life in the battle of the Alamo. His land included what would later become Erath County. The Blair family sold this section of land to John M. Stephen.

In May 1855, George B. Erath, a surveyor, accompanied John Stephen and a group of 30 pioneers to what is now Erath County. Stephen made an agreement that he would donate the land to his fellow settlers, for a courthouse to be built on the square, and for churches to be established. It was under these conditions that the town of Stephenville would be officially designated as the county seat of Erath County. The State of Texas agreed, and in 1856, the county and county seat became official.

Stephenville was incorporated in 1889 and chartered as a home-rule city under Texas law in 1961. It operates under a council-manager form of government. A mayor and eight (8) council members are elected by a majority of the entire city. Elections are held on the May General Election date as prescribed by the Election Code, Vernon's Texas Codes Annotated.



## Economy and Employment

The City of Stephenville is the county seat and principal commercial, medical, retail, and industrial center of Erath County. Stephenville has maintained its strong economic position. Our economy is based on agriculture and manufacturing. Agriculture has long been Erath County's leading industry. Livestock, especially beef, dairy cattle, and other livestock, has always been an important agricultural producer in Erath County. The county accounts for about 8% of the state's total milk production. The city has been fortunate to have several manufacturing industries in town. Local manufacturing includes coated abrasives, oilfield-related products, cheese products, fiber gratings and fasteners, metal processing of electrical products, trailer customization, and forged pipe unions. Three of the plants are among our list of the top ten largest taxpayers and top ten employers. Stephenville and Erath County sit on the edge of the Barnett Shale formation. Minerals produced in the county include natural gas and limited amounts of oil. Tarleton State University, a member of the Texas A & M System and an NCAA Division 1 school, provides further economic stability as the largest employer.

Many people live in Stephenville and Erath County and commute to the Metroplex to work every day. The short distance to the Metroplex makes Stephenville an attractive place to live. The city's hometown atmosphere combines with a

progressive development attitude to produce results.

The city anticipates future growth in the local economy because of current and future development. New property added to the tax rolls in 2025 exceeded \$36 million in taxable value. Sales tax is growing steadily as fiscal year 2024 exceeded fiscal year 2023 by 1.75%, and sales tax for fiscal year 2025 is on track to exceed fiscal year 2024 by another 1.75 to 2%. The Stephenville Independent School District completed the construction of its new stadium in May 2025. Tarleton State University completed a four-level parking garage with retail/restaurant space on the first level, including the first Buffalo Wild Wings on a college campus. Tarleton State University has also completed a \$110 million, 148,000-square-foot, two-story multipurpose arena that will support NCAA Division 1 basketball facilities and room for academic convocations, symposiums, conferences and conventions; the first event is being held in September 2025. A new 33-room boutique hotel with a fine dining restaurant opened in January 2025. A new tap house and a major online distribution center both opened in the summer of 2025, and a major western wear retailer is completing construction with an opening planned for September 2025. As evidenced by building permits, over 90 single-family homes/townhouses have been built or are under construction currently, and several multifamily housing developments are currently under construction, totaling over 530 units. In addition, a planned development containing about 450 units has broken ground.

The city has a Walmart Supercenter, which has been a catalyst for the regional economy for several years and is one of the city's major employers. Texas Heath Harris Methodist Hospital is one of the area's largest non-retail employers, providing employment for doctors, nurses, and other healthcare personnel. Tarleton State University and Stephenville Independent School District are also major employers. Other major employers include Saint Gobain Abrasives, FMC Company, Schreiber Foods, Erath County, Western Dairy Transport, and Pecan Valley Centers.

## Culture and Recreation

More than forty local churches provide worship and fellowship for about twenty denominational groups. The nearest synagogue is located in Fort Worth.

Stephenville's residents can take advantage of many activities offered by the Stephenville Parks and Recreation Department, Stephenville Museum, and the Stephenville Public Library. Numerous organizations such as 4-H, Girl and Boy Scouts, and Future Farmers of America encourage the personal growth of young people.

Stephenville Parks and Recreation facilities include a 2.8 mile walking, hiking, and biking trail, a multi-faceted sports complex with baseball and softball fields, soccer fields, picnic areas, tennis courts, an aquatic center, and two indoor recreation centers, as well as an amphitheater, which attracts many live concerts throughout the year.

Many other cultural and recreational facilities are within a one-hour to one-half-hour drive east on US 377 in the Dallas/Fort Worth area. Stephenville offers all the amenities of small-town life while the conveniences offered by a large metropolitan area are easily within reach.

## Education

Stephenville 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. The instructional staff at SISD are exceptionally well-qualified. Award-winning programs in academic, fine arts, vocational education, athletics, and leadership are available to the district's approximately 3,600 students.

Ranger College operates a campus in Stephenville to serve the city and the surrounding community, offering general education courses, continuing education courses, and vocational and career training programs.

Tarleton State University, a member of the Texas A&M System and NCAA Division 1 school, provides quality programs for undergraduate, graduate, and non-traditional education. The Stephenville student body includes representatives from 224

Texas counties, 46 states, and 37 foreign countries. Tarleton's Stephenville Campus 2025 spring enrollment was over 12,200 students, with total enrollment for all Tarleton campuses more than 16,500.

The Tarleton core curriculum provides a solid liberal arts foundation for all students. Tarleton offers over 80 undergraduate and over 30 graduate programs as well as five doctorate programs. Degree areas include agriculture and natural resources, business, education, health sciences, nursing, kinesiology, liberal and fine arts, criminal justice, public administration, science and mathematics, military sciences, and engineering.

## Population



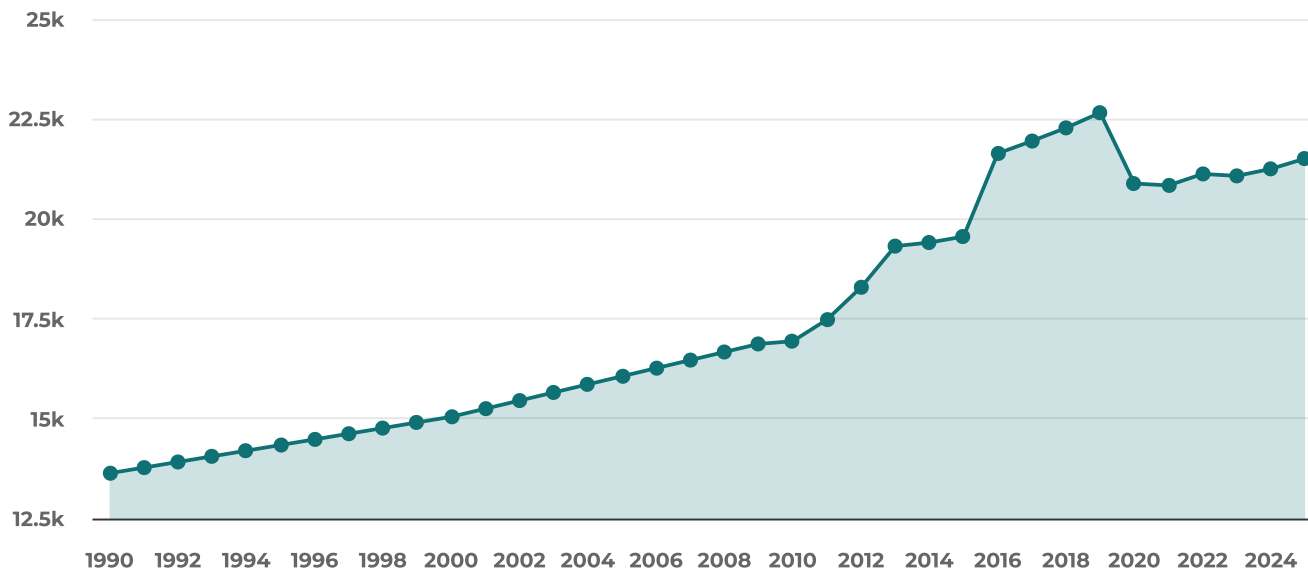
TOTAL POPULATION

**21,512**

**1.21%**  
vs. 2024

GROWTH RANK

**8** out of **1222** Municipalities in Texas



\* Data Source: Client entered data for year 2025



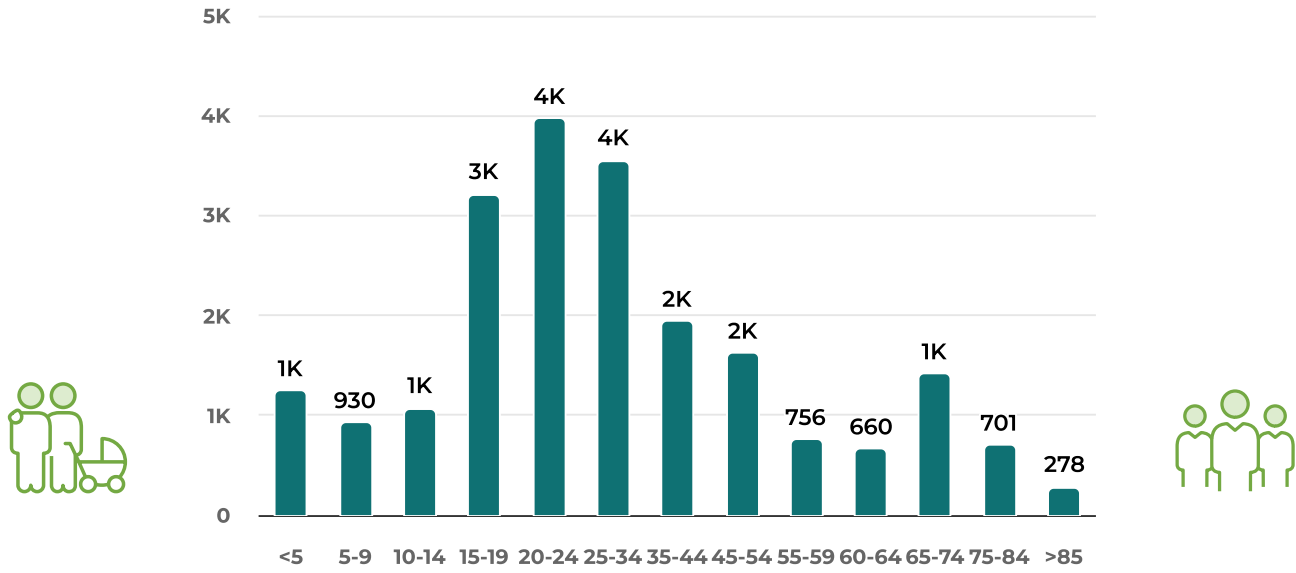
DAYTIME POPULATION

**23,765**

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

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

## POPULATION BY AGE GROUP



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

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

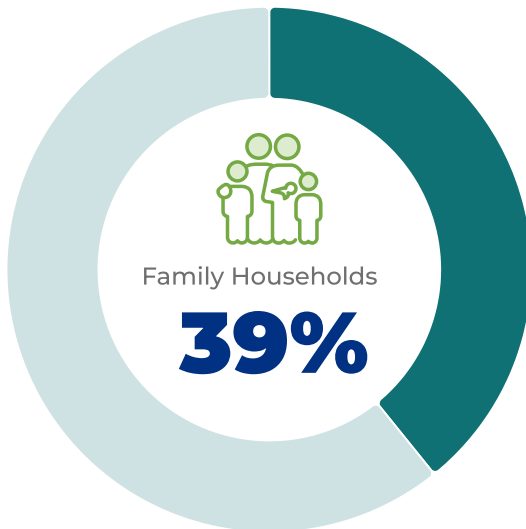


## Household

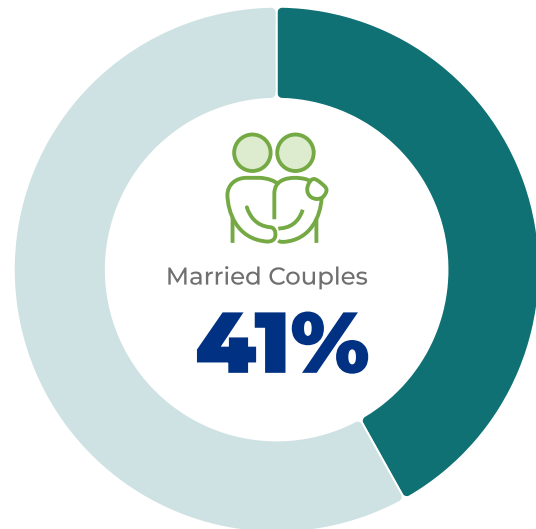
TOTAL HOUSEHOLDS

**8,204**

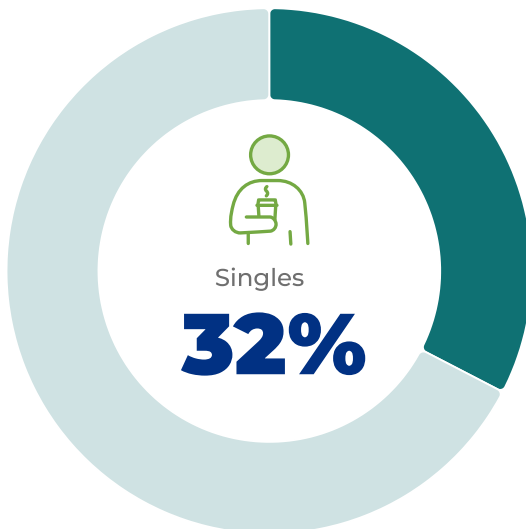
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

**-20%**

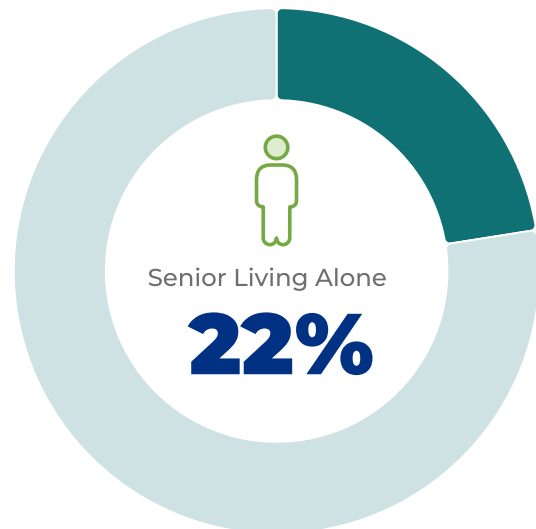
lower than state average

**-16%**

lower than state average

**29%**

higher than state average

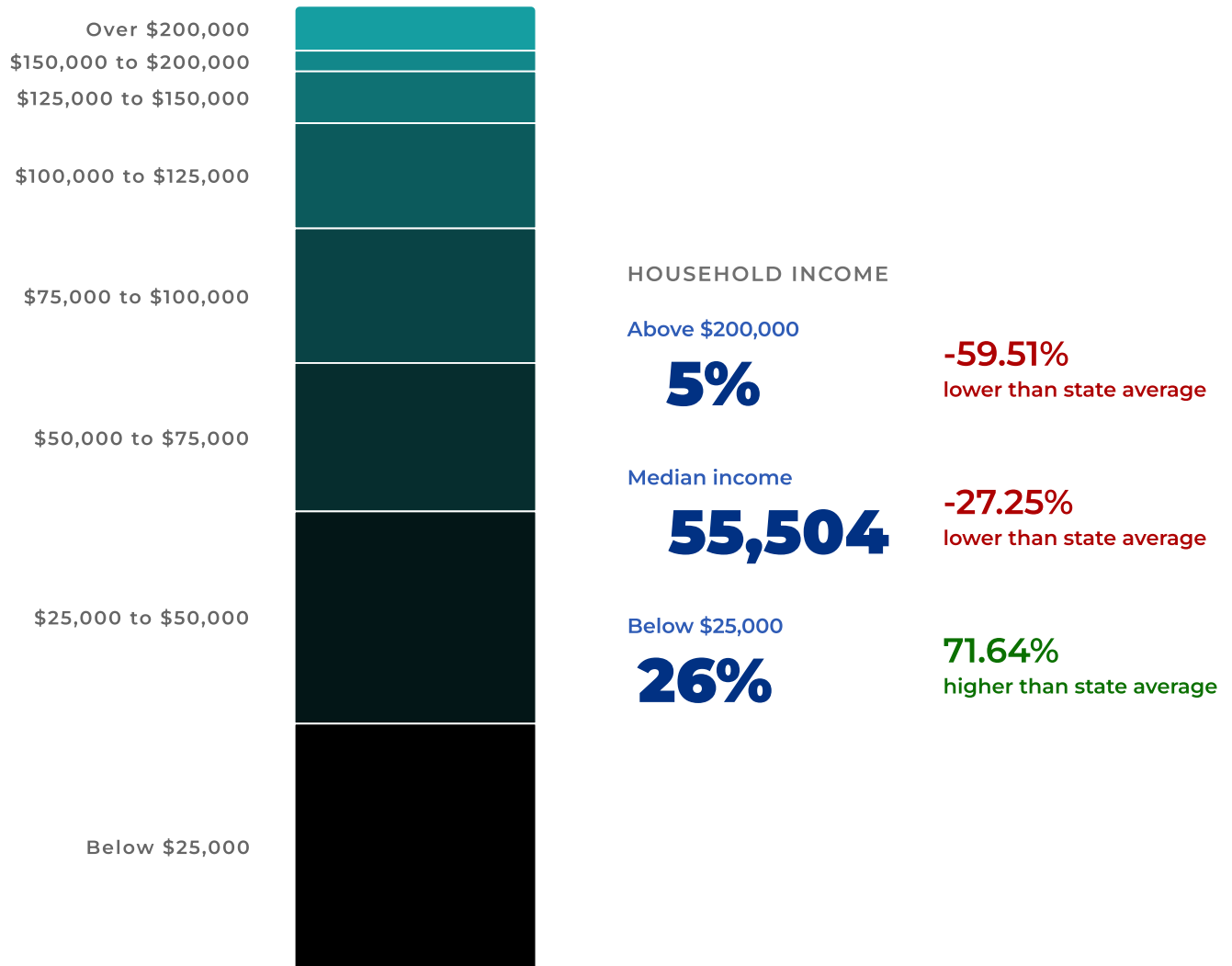
**64%**

higher than state average

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

## Economic

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



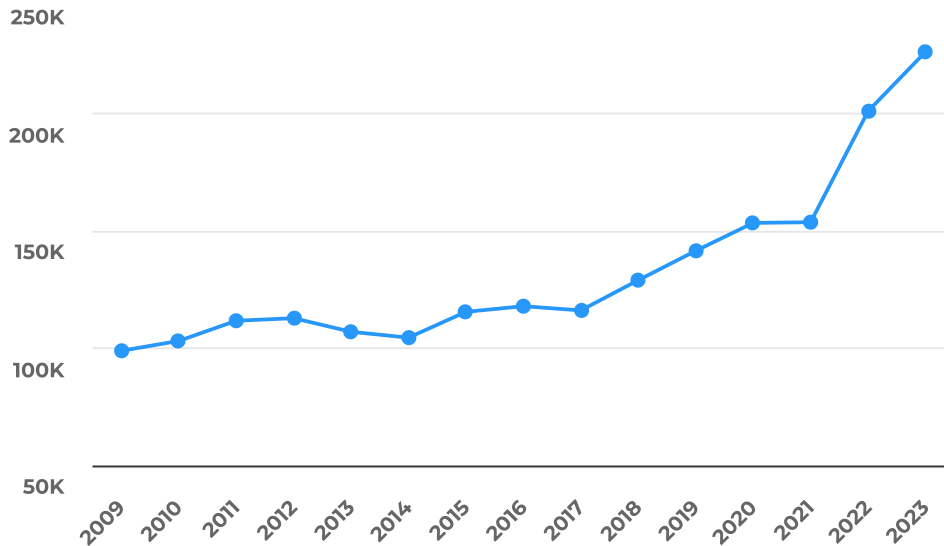
*\* Data Source: American Community Survey 5-year estimates*

## Housing



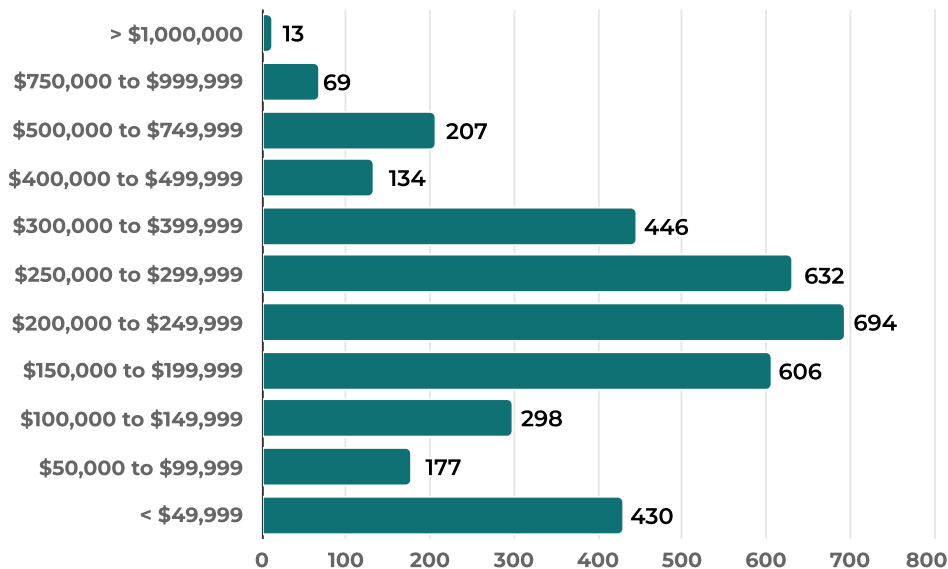
2023 MEDIAN HOME VALUE

# \$226,300



\* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

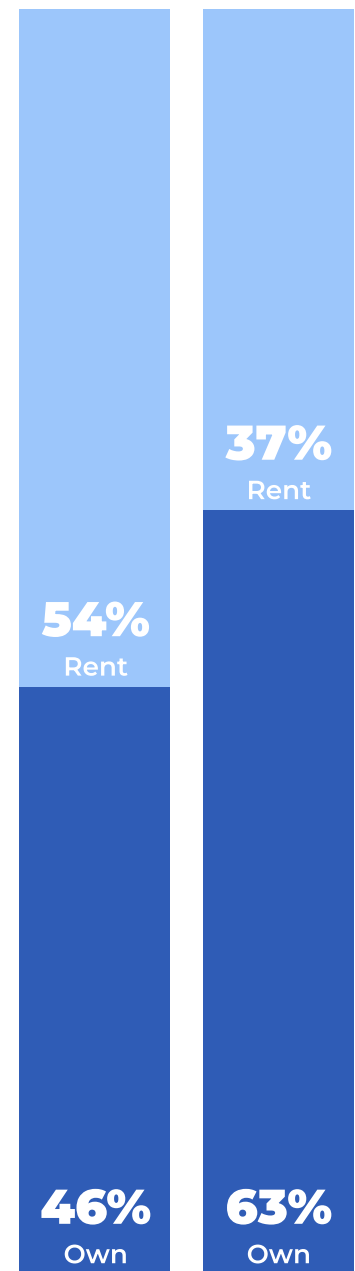
### HOME VALUE DISTRIBUTION



\* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

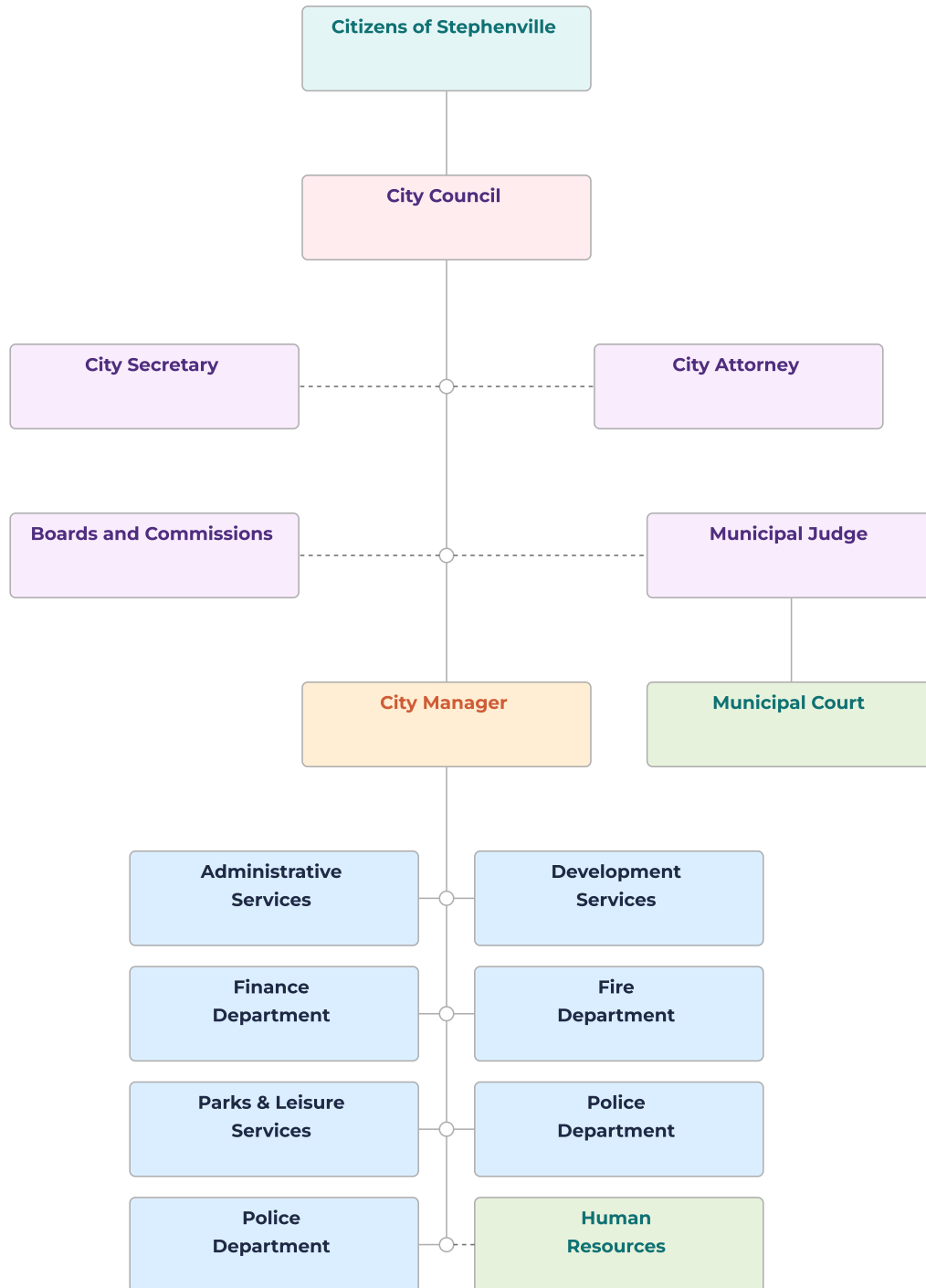
### HOME OWNERS VS RENTERS

Stephenville      State Avg.



\* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

## City of Stephenville Organizational Chart



# Fund Structure

The government reports the following funds:

## **Governmental Funds**

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary types) are accounted for through the Governmental Funds.

### **General Fund**

The General Fund is a major governmental fund used to account for all financial transactions except those required to be accounted for in another fund. The General Fund is the general operating fund of the City and accounts for the ordinary operations of the City, which are financed from taxes and other general revenues. Major functions financed by the General Fund include: Central Government Administration, Finance, Public Safety (Police, Fire and Municipal Court), Parks & Leisure Services, Street Maintenance, and Community Development.

### **Special Revenue Funds**

The Special Revenue Funds account for the accumulation and distribution of resources. The Hotel/Motel Tax Fund accounts for the tax revenues received from local hotels and bed and breakfasts and for expenditures made within the guidelines of the Texas Hotel Occupancy Tax Act. The Child Safety Fund accounts for the court costs used to enhance child safety, health, and nutrition, including child abuse prevention and intervention and substance abuse prevention. The Court Technology and Safety Fund is used to account for court costs used to fund municipal court technology and building safety. The Public Safety Fund is used to account for the Law Enforcement Officer Standards and Education grant (LEOSE) and drug forfeiture revenue restricted to law enforcement officer education, training, and activities. The Tax Increment Financing (TIF) Fund, a blended component unit reported as a special revenue fund, accounts for the ad valorem and sales tax in the TIF used for debt service for public infrastructure projects in the Tax Increment Reinvestment Zone.

### **Debt Service Fund**

The Debt Service Fund is used to account for the 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.

### **Capital Projects Fund**

The Capital Projects Fund is a major fund used to account for financial resources to be used for the acquisition or construction of major capital facilities, improvements, and equipment.

## **Proprietary Funds**

Proprietary funds such as Enterprise Funds are used to account for operations that are either financed and operated in a manner similar to private business enterprises, or 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.

### **Water and Wastewater Fund**

This fund accounts for water and wastewater services for the residents of the city, and is a major fund. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, financing and related debt service, and billing and collection.

### Landfill Fund

This fund accounts for solid waste collection and disposal services provided to the residents of the city.

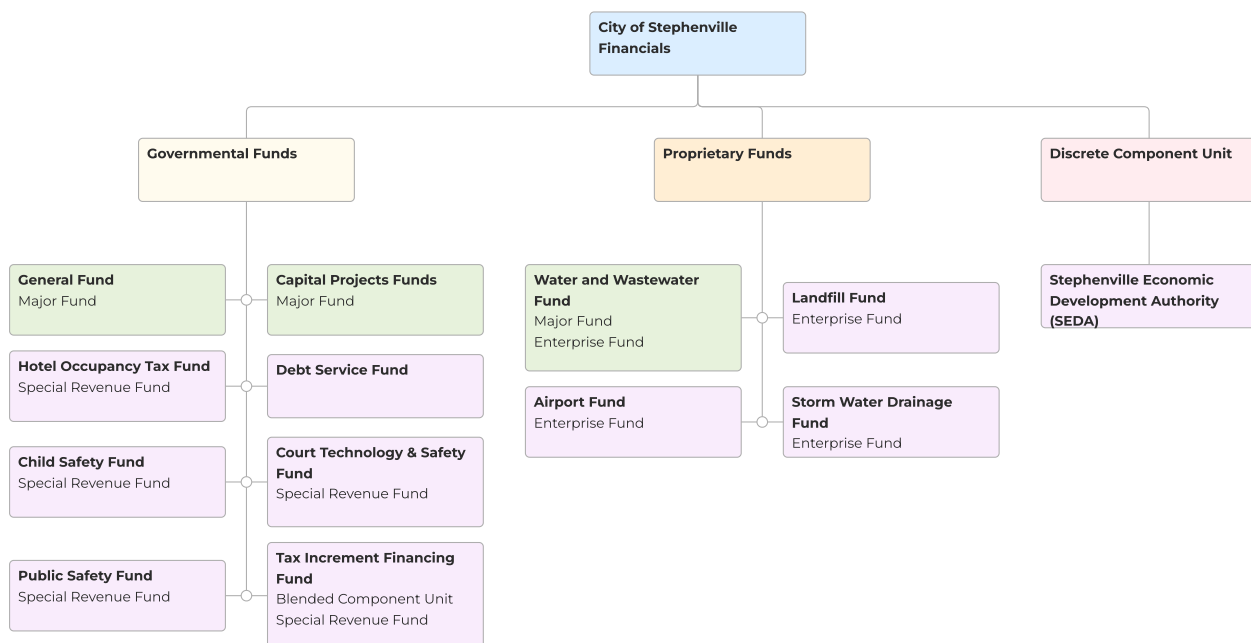
### Airport Fund

This fund accounts for municipal airport services and to support air transportation and charter services.

### Storm Water Drainage Fund

This fund accounts for the maintaining of existing storm water drainage routes and the construction of new drainage routes.

## Fund Structure



# Basis of Accounting and Budgeting

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the City's various funds are grouped into the following categories of fund types:

**Governmental Funds** – The City accounts and budgets for all governmental funds utilizing the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues are considered available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

**Proprietary Funds** – The City accounts and budgets for all proprietary funds using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

The City's basis of budgeting follows the basis of accounting (modified accrual for governmental funds and accrual for proprietary funds). Below are the exceptions:

- Only revenues expected to be received during the year or soon thereafter are included in revenue estimates (budget basis).
- Only amounts that will be spent or encumbered by the end of the fiscal year are recorded as expenditures (budget basis).
- Depreciation expense is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund (budget basis).
- Compensated absences (accrued but unused leave) and employee retirement benefits are not reflected in the budget.
- Transfers are classified as revenues and expenditures (budget basis) rather than as "other financing sources or uses" (accounting basis).

# Fiscal and Budgetary Policies

The City of Stephenville is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of these Fiscal and Budgetary Policies is 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.

The 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 Stephenville, 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 in conformity with generally accepted accounting principles (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.



# Operating Budget Policy

## **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 budget includes all the operating departments of the City. It also includes the debt service funds, all capital improvement programs, and all enterprise funds. 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.

## **Proposed Budget**

Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. Such a budget shall provide a complete plan for the fiscal year within the provisions of the City Charter. The proposed budget shall include a budget message which shall outline the proposed financial policies for the next year with explanations of any changes from previous years in expenditures and any major changes in policy and a complete statement regarding the financial conditions of the City. The budget shall include four basis 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. The budget review process shall include the City Council's participation in the development of each of the four segments of the proposed budget.

## **Adoption of the Budget**

The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council at least forty-five (45) days prior to the beginning of the budget year 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 the notice of the public hearing at least seven (7) days before the date of the hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for requesting an 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 seven (7) days prior to the beginning of the 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.

## **Balanced Budget**

The goal of the City is to balance the operating budget with the current revenues, whereby current revenues would match and fund ongoing expenditures/expenses. However, unrestricted fund balance/net position may be used to offset a negative variance or fund capital projects.

## **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.

## **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. The City Manager will also present a mid-year report to the City Council following the end of the second fiscal quarter which updates the status of projects and related financial goals set forth in the budget.

### **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.

### **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.

# Asset Management

## Cash Management and Investments

The City Council has formally approved a separate Investment Policy for the City of Stephenville 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.

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.

Objectives - The City's investment program will be conducted to accomplish the following list in priority order:

1. Safety of the principal invested
2. Liquidity and availability of cash to pay obligations when due
3. Receive the highest possible rate of return (yield) consistent with the City's investment policy.

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.

Standard of Care and Reporting - Investments will be made with judgment and care, always considering the safety of the 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.

Authorized Investments - The City can currently invest in the following:

1. Obligations of the United States or its agencies and instrumentalities not to exceed five years to stated maturity (PFIA 2256.009);
2. Direct obligations of this state or its agencies and instrumentalities not to exceed five years to stated maturity (PFIA 2256.009);
3. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less an A or its equivalent (PFIA 2256.009);
4. Interest-bearing banking deposits of any bank doing business in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, the National Credit Union Share Insurance Fund or its successor, or are collateralized by the United States or an instrumentality of the United States (PFIA 2256.009);
5. Certificates of deposit that are fully insured or collateralized from a bank doing business in the State of Texas and under the terms of a written depository agreement with that bank, not to exceed two years to the stated maturity (PFIA 2256.010);
6. Certificates of deposit with a maturity not to exceed five years that are brokered by an entity selected from the list of approved brokers/dealers having a main office or branch in this state. The certificates of deposit must be delivered versus payment to the City's federally insured safekeeping depository. Before purchase, the investment officer or advisor must verify the FDIC status of the offering bank (PFIA 2256.010);
7. Repurchase agreement and reverse repurchase agreements, not to exceed 90 days to stated maturity, collateralized with Section VII. A. above, provided an executed PSA Master Repurchase Agreement is on file with the City and the county party bank or primary dealer, or flexible repurchase agreement longer than 90 days if matched to an expenditure plan of bond funds (PFIA 2256.011);
8. Commercial paper with a stated maturity not to exceed 365 days, rated A-1, P-1, or equivalent by two nationally recognized rating agencies or one nationally recognized credit rating agency if the commercial paper is fully secured

by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state (PFIA 2256.013);

9. No-load money market mutual funds that are SEC registered and regulated striving to maintain a \$1 net asset value (PFIA 2256.014);
10. No-load mutual funds that are SEC registered, having an average weighted maturity of less than two years, and either has a duration of one year or more and is invested exclusively in obligations approved by this subchapter; or has a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities (PFIA 2256.014);
11. Texas Local government investment pools which have previously been authorized by the governing body and for which a \$1 net asset value is maintained (PFIA 2256.016);
12. Other investment types or asset classes as approved by the governing authority.

## **Fixed Assets**

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

Capitalization Criteria – For the purposes of budgeting and accounting classification, the following criteria must be capitalized:

1. The asset is owned by the City.
2. 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.
3. The original cost of the asset must be at least \$5,000.
4. The asset must be tangible.
5. Ongoing repairs and general maintenance are not capitalized.

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 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.

Improvements and Replacements – 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 asset components will normally be expensed unless they are of a significant nature and meet all the capitalization criteria.

Contributed Capital – Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.

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.

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.

# Capital Improvements Policy

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, expensive (the City's capital threshold is \$5,000), long-term and permanent. Some common examples include streets, tennis courts, fire stations, water and sewer lines and storm water drainage. Capital expenditures are financed from a variety of sources that include long-term and short-term debt, current revenues, grants from other governmental entities and donations from foundations, businesses, individuals and non-profit organizations.

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

1. Estimating capital requirements.
2. Scheduling all capital projects over a fixed period with appropriate planning and implementation.
3. Budgeting priority projects and developing revenue sources for proposed improvements.
4. Coordinating the activities of various departments in meeting project schedules.
5. Monitoring and evaluating the process of capital projects.
6. Informing the public of projected capital improvements.

The following questions are considered when justifying a project:

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

## **Methods of Financing Capital Improvements Projects**

### **Certificates of Obligations**

Certificates of Obligations were authorized by Texas' Certificate of Obligation Act of 1971, are issued for terms of up to forty (40) years and are supported by property taxes or other local revenues. 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 committed for capital construction or purchase. The accumulation may result from a surplus of earmarked operational revenues or sale of capital assets.

### **Fund Balance/Net Position**

Unassigned Fund Balance (Governmental Funds) or Unrestricted Net Position (Enterprise Funds) may be utilized to fund capital projects from taxes, 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 are frequently sold for projects that produce revenue, such as water and sewer systems. Voter approval is not required, but voters can petition for an election.

### **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 Grant**

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.

### **State and Federal Loans**

State and Federal loan programs are available for financing a number of programs, such as water and sewer facilities. Some of these programs have a grant or loan forgiveness component, which reduces the principal amount required to be paid back to the state or federal entity.

# Debt Management

The City of Stephenville recognizes the primary purpose of capital facilities is to provide services for 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 in resources. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting the demand for additional services, the City will strive to balance the needs of 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.

## **Usage of Debt**

Debt financing will be considered for non-continuous capital improvements by which citizens will benefit. Alternatives for financing will be explored prior to debt issuance and include, but not limited to:

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

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay for 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 for the community.

## **Types of Debt**

### General Obligation Bonds

General obligation bonds must be authorized by a vote of the citizens of Stephenville. They are used only to fund the capital assets of the general government and are not to be used to fund the 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 the normal bounds of projects the City has typically done.

### Revenue Bonds

Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for the continuation or expansion of a service. The improved activity will produce a revenue stream to fund the debt service requirements for 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.

### Certificates of Obligation



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 Certificates of Obligation may be either from general revenues (tax-supported) by a specific revenue stream(s) or a combination of both. Typically, the City may issue Certificates of Obligation 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 asset(s) to be funded by the issue.

Certificates of obligation will be the least preferred method of financing, except for when debt issued is for assets of enterprise funds or time is of the essence, 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.

### **Method of Sale**

The City will use a competitive bidding process in the sale of bonds unless a condition in the bond market or the nature of the issue warrants 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 the selection of the underwriter or direct purchaser.

### **Disclosure**

Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the preliminary Official Statements. The City will take responsibility for the accuracy of all financial information released.

### **Federal Requirements**

The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

### **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.

### **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 ongoing operating expenses of the City's combined utilities (Water and Wastewater or Storm Water Drainage). The current bond ordinance for outstanding utility debt requires a combined minimum of 1.1 times coverage ratio.

### **Bond Reimbursement Resolutions**

The City may utilize bond reimbursements as a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserves "cash" to delay bond issues until such a 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 are 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.

### Other Funding Alternatives

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

- **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 operational requirements of the grant could be discontinued once the terms and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.
- **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 need for debt proceeds, or postponing a bond issue until market conditions are more beneficial or the 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.
- **Developer Contributions** – The City will require developers who negatively impact the City's utility capital plans to offset those impacts.
- **Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such an arrangement is advantageous to the City.
- **Impact Fees** – The City may 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.

# Financial Conditions and Reserves

The City of Stephenville 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.

**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 resources will be avoided as budget-balancing techniques.

**Operating Reserves** – Citywide, 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 debt service and capital expenditures.

- General Fund – The unobligated fund balance in the General Fund should equal at least ninety (90) days or 25% of annual net budgeted operating expenditures.
- Enterprise Funds –Working capital reserves in the Enterprise Funds should be 25% or ninety (90) days of net budgeted operating expenditures.

For all other funds, the fund balance is an indication of the balance 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 balance 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.

## 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.

## General Debt Service Funds

Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below 2% of the original amount of the bonds or certificates of obligations as per the ordinance authorizing the issuance.

## Investment of Reserve Funds

The reserve funds will be invested in accordance with the City's investment policy.



# Comprehensive Fund Balance Policy

The City of Stephenville believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain a General Fund operating fund balance sufficient to fund all cash flows of the City, to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, to provide funds for the disparity in timing between property tax collection and expenditures, and to secure and maintain investment grade bond ratings. The purpose of this policy is to specify the size and composition of the City's financial reserves and to identify certain requirements for replenishing any fund balance reserves utilized.

The Governmental Accounting Standards Board ("GASB") issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB-54"). One objective of this standard was to improve, including the understandability, the usefulness of fund balance information by providing clear fund balance classifications. GASB-54 abandons the reserved, unreserved, and designated classifications of fund balance and replaces them with five classifications: nonspendable, restricted, committed, assigned, and unassigned. The requirements of this statement were effective for the City of Stephenville's financial statements for the fiscal year ending September 30, 2011.

GASB-54 requires local governments to focus on the constraints imposed upon resources when reporting fund balances in governmental funds. The fund balance classifications indicate the level of constraints placed upon how resources can be spent and identify the sources of those constraints. The following five classifications serve to inform readers of the financial statements of the extent to which the City is bound to honor constraints on the specific purposes for which resources in a fund can be spent.

**Nonspendable Fund Balance** – Fund balance reported as "nonspendable" represents a fund balance that is (a) not in a spendable form such as prepaid items or (b) legally or contractually required to be maintained intact, such as an endowment.

**Restricted Fund Balance** – Fund balance reported as "restricted" consists of amounts that can be spent only on the specific purposes stipulated by law or by the external providers of those resources.

**Committed Fund Balance** – Fund balances reported as "committed" are self-imposed limitations set in place prior to the end of the fiscal period. These amounts can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision-making authority, and that requires the same level of formal action to remove the constraint.

**Assigned Fund Balance** – Fund balance reported as "assigned" consists of amounts that are subject to a purpose constraint that represents an intended use established by the City Council or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund. Formal action is *not* necessary to impose, remove, or modify a constraint on the Assigned Fund Balance. Additionally, this category is used to reflect the appropriation of a portion of the existing fund balance to eliminate a projected deficit in the subsequent year's budget.

**Unassigned Fund Balance** – Fund balance reported as "unassigned" represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.

## **Policy on committing funds**

In accordance with GASB-54, it is the policy of the City of Stephenville that fund balance amounts will be reported as "Committed Fund Balance" only after formal action and approval by City Council. The action to constrain amounts in such a manner must occur prior to year-end; however, the actual dollar amount may be determined in the subsequent period.

For example, the City Council may approve a motion prior to year-end to report within the year-end financial statements, if available, up to a specified dollar amount as Committed Fund Balance for capital projects. The exact dollar amount to be

reported as Committed Fund Balance for capital projects may not be known at the time of approval due to the annual financial audit not yet being completed. This amount can be determined at a later date when known and appropriately reported within the year-end financial statements due to the governing body approving this action before year-end.

It is the policy of the City that the City Council may commit fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit fund balance would be to display intentions to use portions of the fund balance for future capital projects, stabilization funds, or to earmark special General Fund revenue streams unspent at year-end that are intended to be used for specific purposes.

After approval by the City Council, the amount reported as Committed Fund Balance cannot be reversed without utilizing the same process required to commit the funds. Therefore, in accordance with GASB-54, it is the policy of the City that funds can only be removed from the Committed Fund Balance category after motion and approval by the City Council.

### **Policy on assigning funds**

In accordance with GASB-54, funds that are *intended* to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body.

GASB-54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives the authority to do so, such as a committee or employee of the city. Therefore, having considered the requirements to assign a fund balance, it is the policy of the City that the City Manager will have the authority to assign the fund balance of this organization based on intentions for the use of the fund balance communicated by the City Council.

### **Policy on Unassigned General Fund fund balance**

It is the goal of the City to achieve and maintain an unassigned General Fund fund balance equal to 25% of budgeted operating expenditures. The City considers a balance of less than 20% to be a cause for concern, barring unusual or deliberate circumstances, and a balance of more than 30% as excessive. An amount in excess of 30% is to be considered for reservation to accumulate funding for capital projects and equipment, and/or to reduce the tax levy requirements, and shall be determined in conjunction with the annual budget process. In the event that the unassigned General Fund fund balance is less than the policy anticipates, the City shall plan to adjust budget resources in the subsequent fiscal years to restore the balance.

Appropriation of the unassigned General Fund fund balance shall require the approval of the City Council and shall be only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

# Internal Controls

## **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.

## **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.

# Executive Summary

## Primary Government

The 2025-2026 City of Stephenville program of services totals \$51.8M in revenues and \$63.4M in expenditures with -\$11.6M variance mostly due to capital projects paid from debt proceeds and cash reserves. Slightly over \$1 million in cash reserves in the General Fund was utilized to fund salary increases.

## Budget Summary Comparison - Primary Government

Budgeted revenues increased 21.6% over the budget for fiscal year 2025, which is primarily due to increases in transfers and other revenue (debt proceeds) for capital projects and equipment purchases. Of the amount budgeted for revenue, the bulk is taxes of \$20.56M and charges for services of \$17.54M.

Budgeted expenditures increased 18% over the budget for fiscal year 2025. Personnel costs increased over \$1.3 million as a result of salary increases. Contractual costs increased over \$1 million mainly due to additional funds needed for the Erath County Combined Dispatch Center. Capital outlay increased by over \$1.8 million due to additional capital projects replacing projects completed in fiscal year 2025. Debt service increased over \$900K due to anticipated small debt issuance. Transfers increased due to transfers for capital projects.

|                                         | FY 2025 Amended Bud | FY 2026             | Increase/(Decrease) | %             |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------|
| <b>Revenue:</b>                         |                     |                     |                     |               |
| Taxes                                   | 19,611,095          | 20,561,978          | 950,883             | 4.85%         |
| Licenses and permits                    | 486,238             | 507,588             | 21,350              | 4.39%         |
| Fines and forfeitures                   | 262,755             | 254,820             | (7,935)             | -3.02%        |
| Intergovernmental                       | 435,865             | 436,015             | 150                 | 0.03%         |
| Charges for services                    | 17,408,049          | 17,653,240          | 245,191             | 1.41%         |
| Other revenue                           | 1,405,395           | 5,752,634           | 4,347,239           | 309.33%       |
| Transfers in                            | 2,991,964           | 6,633,828           | 3,641,864           | 121.72%       |
| <b>Total Revenue</b>                    | <b>42,601,361</b>   | <b>51,800,103</b>   | <b>9,198,742</b>    | <b>21.59%</b> |
| <b>Expenditures:</b>                    |                     |                     |                     |               |
| Personnel                               | 17,382,747          | 18,734,621          | 1,351,874           | 7.78%         |
| Contractual                             | 8,088,139           | 9,157,875           | 1,069,736           | 13.23%        |
| General services                        | 1,739,382           | 2,347,424           | 608,042             | 34.96%        |
| Machine & equipment maintenance         | 2,861,240           | 2,904,476           | 43,236              | 1.51%         |
| Capital outlay                          | 14,686,781          | 16,560,152          | 1,873,371           | 12.76%        |
| Bank charges                            | 700                 | 700                 | -                   | 0.00%         |
| Debt service                            | 5,646,568           | 6,549,639           | 903,071             | 15.99%        |
| Grant disbursements                     | 268,260             | 495,000             | 226,740             | 84.52%        |
| Transfers out                           | 2,991,964           | 6,633,828           | 3,641,864           | 121.72%       |
| <b>Total Expenditures</b>               | <b>53,665,781</b>   | <b>63,383,715</b>   | <b>9,717,934</b>    | <b>18.11%</b> |
| <b>Net Revenues over(under) Expendi</b> | <b>(11,064,420)</b> | <b>(11,583,612)</b> | <b>(519,192)</b>    | <b>4.69%</b>  |

## Budget Summary Comparison - SEDA

### Discrete Component Unit

The Stephenville Economic Development Authority (SEDA) is the only discrete component unit the City of Stephenville currently has. It was created in 2015 by election as a 4B economic development corporation from the dedication of .125 sales taxes authorized pursuant to the Development Corporation Act of 1979. This fund accounts for the 4B sales taxes the City collects. These taxes are restricted to being used to enhance and promote economic development within the city. The program of services totals \$790K in revenues and \$790K in expenditures with a 0 variance. Information and analysis of the SEDA budget can be found in the Discrete Component Unit section of this document.

|                                         | FY 2025 Amended Bud | FY 2026        | Increase/(Decrease) | %               |
|-----------------------------------------|---------------------|----------------|---------------------|-----------------|
| <b>Revenue:</b>                         |                     |                |                     |                 |
| Taxes                                   | 738,190             | 772,000        | 33,810              | 4.58%           |
| Other revenue                           | 28,000              | 18,000         | (10,000)            | -35.71%         |
| <b>Total Revenue</b>                    | <b>766,190</b>      | <b>790,000</b> | <b>23,810</b>       | <b>3.11%</b>    |
| <b>Expenditures:</b>                    |                     |                |                     |                 |
| Personnel                               | 360,000             | 394,200        | 34,200              | 9.50%           |
| Contractual                             | 137,000             | 146,300        | 9,300               | 6.79%           |
| General services                        | 14,000              | 14,500         | 500                 | 3.57%           |
| Machine & equipment maintenance         | 9,000               | 7,000          | (2,000)             | -22.22%         |
| Capital outlay                          | 375,000             | 38,000         | (337,000)           | -89.87%         |
| Grant disbursements                     | 250,000             | 160,000        | (90,000)            | -36.00%         |
| Transfers out                           | 30,000              | 30,000         | -                   | 0.00%           |
| <b>Total Expenditures</b>               | <b>1,175,000</b>    | <b>790,000</b> | <b>(385,000)</b>    | <b>-32.77%</b>  |
| <b>Net Revenues over(under) Expendi</b> | <b>(408,810)</b>    | <b>-</b>       | <b>408,810</b>      | <b>-100.00%</b> |



# The Budget Process

The city charter establishes that the fiscal year of the City of Stephenville begins on October 1 of each year and ends on September 30 of the following calendar year. This fiscal year will also constitute the budget and accounting year. The City of Stephenville's budget process is the mechanism that transforms taxpayer requests and resources into government services and expenditures.

## 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.

## Preparation and Submission of the Budget (March - August)

The budget preparation process begins in March before the beginning of the fiscal year. Revenues are reviewed and departments submit revenue projections for the upcoming budget 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 that the departments use in budget preparations. It includes the guidelines the City Manager and Finance Director have developed, the budget calendar, and specific instructions for entering the budget into the budget software and completing the forms included in the manual.

Finance staff 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 expenditure estimates of their departments/divisions. The finance staff provides personnel cost information to departments. In estimating other divisional expenses, department heads base their estimates on requirements to meet upcoming service objectives; historical data can provide useful information.

By the end of June, all operating budget and capital requests are due in the budget software. Factors considered in determining items to capitalize are as follows:

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

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 Director meet with the department/division heads individually to discuss their budget submissions.

By July, three-fourths of the current fiscal year has passed, and the Finance department is working to fine-tune the revenue estimates. Revenue projections are generally based on historical receipts adjusted for rate increases and

anticipated service levels. The city's philosophy regarding revenue projections is to make the best estimate possible using historical data and anticipated service levels, being careful not to overestimate revenue.

In August, public input on citizen budget requests occurs.

The City Manager submits to the City Council, at least forty-five (45) days prior to the beginning of each budget year, the proposed budget for the following fiscal year. The budget provides a complete plan for the fiscal year and includes the following:

- A budget message, explanatory of the budget, which message shall contain an outline of the financial policies of the city for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditures and revenue items, and shall explain any major changes in the financial policy;
- A consolidated statement of receipts and expenditures for all funds;
- An analysis of property valuation;
- An analysis of the tax rate; tax levies and tax collections by years for at least five (5) years for the number of years for which records are available;
- General fund resources in detail;
- Summary of proposed expenditures by fund, department, and activity;
- Summary of proposed expenditures by character and object;
- Detailed estimates of expenditures shown separately for each activity to support the summaries. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and the rate of pay;
- A revenue and expense statement for all types of bonds;
- A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding;
- A schedule of requirements for the principal and interest on each issue of bonds;
- A special fund section;
- The appropriation ordinance;
- The tax-levying ordinance;
- A capital improvement program for the budget year and proposed method of financing;
- A summary of the condition of machinery, equipment, and buildings;
- A suggested legislative program and the highlights of the proposed administrative program.

In August, the City Council and department/division heads attend a budget workshop at which the staff present departmental programs, goals, objectives, and needs to receive direction on programs and service levels from the council.

### **Adoption of the Budget**

The budget and all the 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 fix the time and place of a public hearing on the budget and shall cause a notice of the hearing to be published, setting forth the time and place thereof and presenting a condensed summary of the budget, at least ten (10) days before the date of the hearing. At the time and place set forth in the notice, or at any time and place to which the public hearing shall be from time to time adjourned, the council shall hold a public hearing on the budget submitted, and all interested citizens shall be given an opportunity to be heard for or against any item or the amount of any item herein contained.

The budget shall be adopted in its original or amended form by the favorable votes of at least a majority of all members of the whole council and shall be finally adopted not later than seven (7) days prior to the beginning of the fiscal year. Should the council take no final action on or prior to such date, the budget as submitted shall be deemed to have finally been adopted by the council.

Upon final adoption, the budget shall be in effect for the stated fiscal year.

### Amending the Budget

In cases of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonable diligent thought and attention, have been included in the original budget, may from time to time be authorized by the affirmative vote of at least six (6) members of the entire council, as amendments or supplements to the original budget. Such supplements or amendments shall be filed with the original budget. Texas State Local Government Code Section 102.010 also allows for changes in the budget for municipal purposes.

- **April 22, 2025**

Receive Estimated Tax Roll from Erath County Appraisal District

- **June 5, 2025**

City Council Budget Workshop #1 - Budget kickoff meeting

- **June 5, 2025**

City Secretary to advertise citizen budget requests

- **June 24, 2025**

City Council Budget Workshop #2

- **June 26, 2025**

Requests for written budget input from citizens due

- **July 15, 2025**

Certified Tax Roll is received from Erath County Appraisal District

- **August 5, 2025**

Designated officer or employee must submit the no-new- revenue and voter-approval tax rates to City Council. Post the calculated no-new-revenue tax rate, voter-approval tax rates, and debt information on home-page of web-site.

- **August 5, 2025**

Council vote on maximum proposed tax rate (Must be roll call vote)

- **August 5, 2025**

Set time, date, and location of public hearing on proposed tax rate (Must be at least 7 days prior to hearing)

- **August 5, 2025**

Council to hear citizen budget requests

- **August 11, 2025**

Council budget workshop #3

- **August 16, 2025**

File copy of complete budget with City Secretary

- **August 16, 2025**

Continuous internet notice of tax rate public hearing if the proposed tax rate will exceed the no-new-revenue rate. (Must be posted continuously for at least 7 days immediately before the public hearing on the proposed tax rate increase and at least 7 days immediately before the date of the vote proposing the increase in the tax rate).

- **August 18, 2025**

Council budget workshop #4

- **August 28, 2025**

Finance Director to publish notice of budget public hearing (Must be 10 days prior to hearing but not more than 30 days prior to hearing)

- **September 4, 2025**

Finance Director to publish public notice on maximum proposed tax rate (Must be at least 5 days prior to the public hearing)

- **September 16, 2025**

Public hearing on budget (Council must take action on, either vote to adopt or vote to postpone the final budget vote.) (Must be after the 15th day after the proposed budget is file with the City Clerk.)

- **September 16, 2025**

Ordinance adopting budget by roll call vote and vote to ratify tax increase reflected in the budget.

- **September 16, 2025**

Public hearing on the proposed tax rate & Ordinance adopting tax rate by roll call vote.

- **October 1, 2025**

Begin new Budget Year 2025 – 2026

# City of Stephenville Budgeted Staffing

| <b>Primary Government:</b> |                        |                        |                        |
|----------------------------|------------------------|------------------------|------------------------|
| <b><u>Department</u></b>   | <b><u>FY 23-24</u></b> | <b><u>FY 24-25</u></b> | <b><u>FY 25-26</u></b> |
| City Manager               | 3                      | 3                      | 3                      |
| City Secretary             | 2                      | 2                      | 2                      |
| Municipal Building         | 0.6                    | 0.6                    | 0.6                    |
| Municipal Service Center   | 1.4                    | 1.4                    | 1.4                    |
| Human Resources            | 1                      | 2                      | 2                      |
| Mainstreet                 | 1                      | 1                      | 1                      |
| Finance                    | 6                      | 6                      | 6                      |
| Information Technology     | 3                      | 3                      | 3                      |
| Municipal Court            | 1                      | 1                      | 1                      |
| Streets                    | 7                      | 7                      | 7                      |
| Parks and Recreation       | 17.5                   | 16.5                   | 15.5                   |
| Library                    | 4                      | 4                      | 4                      |
| Senior Center              | 2.211                  | 2.211                  | 2.48                   |
| Fire                       | 37                     | 37                     | 37                     |
| Police                     | 63.905                 | 63.905                 | 63.905                 |
| Development Services       | 7                      | 7                      | 7                      |
| GIS                        | 1                      | 1                      | 1                      |
| Utility Administration     | 11                     | 11                     | 11                     |
| Water Production           | 4                      | 4                      | 4                      |
| Water Distribution         | 3                      | 3                      | 3                      |
| Customer Service           | 3                      | 3                      | 5                      |
| Wastewater Collection      | 6                      | 6                      | 6                      |
| Utility Billing            | 2                      | 2                      | 3                      |
| Landfill                   | 5                      | 5                      | 5                      |
| Airport                    | 1.175                  | 1.175                  | 1.175                  |
| Tourism                    | 1                      | 1                      | 1                      |
|                            |                        |                        |                        |
| Total Full-Time Employees  | 191                    | 192                    | 194                    |
| Total Part-Time Employees  | 2.791                  | 2.791                  | 2.06                   |
| <b>Grand Total</b>         | <b>193.791</b>         | <b>194.791</b>         | <b>196.06</b>          |
|                            |                        |                        |                        |

|                                     |   |   |   |
|-------------------------------------|---|---|---|
|                                     |   |   |   |
| <b>Discrete Component Unit:</b>     |   |   |   |
| Stephenville Economic Dev Authority | 3 | 3 | 3 |

## Explanation of Significant Position Changes for FY 2025-2026

Overall, the City of Stephenville increased salaries and benefits by over \$1.3M or 7.68% to support recruitment and retention of qualified personnel and add three new positions.

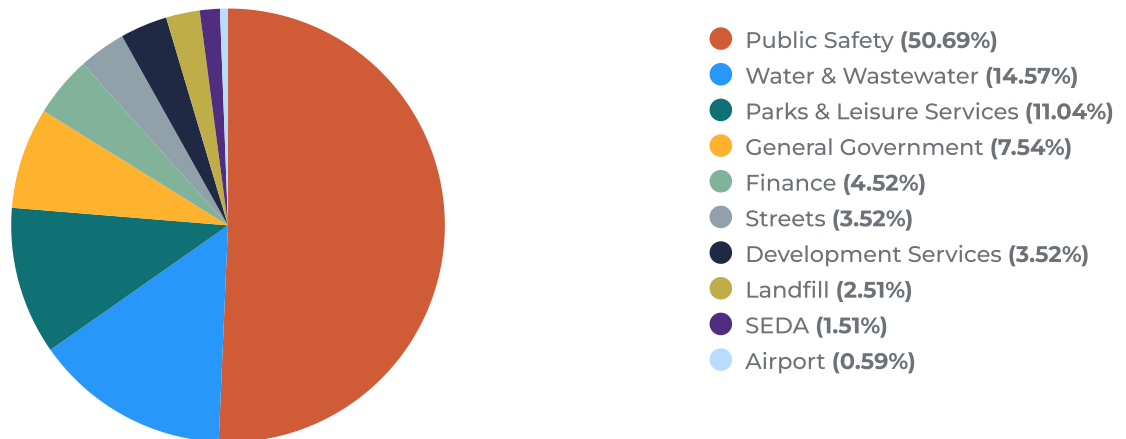
**Fire Department:** Fire/EMS salaries and benefits increased by over \$580K or over 14%.

**Police Department:** Police salaries and benefits increased by over \$490K or over 8%.

**Utility Customer Service:** Two (2) light equipment operator positions were added to Customer Service to connect/disconnect utility service and replace and maintain water meters.

**Utility Billing and Collections:** A Utility Billing Supervisor position was added to support accurate and timely billing and revenue collection.

**Full-Time Equivalents (FTE) by Division**



# FUNDS SUMMARY OVERVIEW

This section includes all City funds, including the blended component unit (TIF Fund) and the discrete component unit (SEDA), to provide an overall presentation of the finances for the City of Stephenville.

A consolidated budget is presented for all City funds, the blended component unit, and the discrete component unit. A consolidated budget for the primary government is presented, as well as a summary for each fund in the primary government.

The budget for the discrete component unit (SEDA) is also presented.

## Major Funds

The General Fund, the Capital Projects Fund, the Water and Wastewater Fund are major funds for the primary government. The SEDA fund is a major fund and the only fund for the discrete component unit.

# STATEMENT OF ACTIVITIES

|                                       | General              | Water                | Landfill            | Airport              |
|---------------------------------------|----------------------|----------------------|---------------------|----------------------|
|                                       | Fund                 | Sewer                | Fund                | Fund                 |
|                                       | Fund                 | Fund                 | Fund                | Fund                 |
| Fund Balance 10/01                    | \$ 19,230,717        | \$ 58,646,189        | \$ 3,939,437        | \$ 9,283,150         |
| <b>Revenues</b>                       |                      |                      |                     |                      |
| Taxes                                 | \$ 18,421,659        | \$ -                 | \$ -                | \$ -                 |
| Licenses & Permits                    | \$ 485,088           | \$ 1,000             | \$ -                | \$ -                 |
| Fines & Forfeitures                   | \$ 233,440           | \$ -                 | \$ -                | \$ -                 |
| Intergovernmental                     | \$ 332,665           | \$ -                 | \$ -                | \$ 100,000           |
| Service Charges                       | \$ 1,189,705         | \$ 13,022,592        | \$ 1,775,175        | \$ 128,610           |
| Other Revenue                         | \$ 628,689           | \$ 3,328,020         | \$ 1,062,850        | \$ 453,355           |
| <b>Total Revenue</b>                  | <b>\$ 21,291,246</b> | <b>\$ 16,351,612</b> | <b>\$ 2,838,025</b> | <b>\$ 681,965</b>    |
| Transfers In                          | \$ 1,763,925         | \$ 194,631           | \$ -                | \$ 597,064           |
| Transfers Out                         | \$ (3,853,822)       | \$ (1,328,450)       | \$ (189,858)        | \$ -                 |
| <b>Expenditures</b>                   |                      |                      |                     |                      |
| Personnel Costs                       | \$ 15,714,247        | \$ 2,503,732         | \$ 348,995          | \$ 97,064            |
| Operating Expenditures                | \$ 7,816,029         | \$ 5,385,002         | \$ 359,302          | \$ 192,350           |
| Economic Development Programs         | \$ -                 |                      |                     |                      |
| Capital Expenditures                  | \$ 1,049,630         | \$ 6,912,995         | \$ 1,302,175        | \$ 882,023           |
| Debt Service                          | \$ 703,120           | \$ 3,657,886         | \$ 464,970          | \$ -                 |
| <b>Total Expenditures</b>             | <b>\$ 25,283,026</b> | <b>\$ 18,459,615</b> | <b>\$ 2,475,442</b> | <b>\$ 1,171,437</b>  |
| Net Revenues over(under) Expenditures | \$ (6,081,677)       | \$ (3,241,822)       | \$ 172,725          | \$ 107,592           |
| Invested in Capital Assets            |                      | \$ 6,912,995         | \$ 1,302,175        | \$ 882,023           |
| Capital Assets Depreciation           |                      | \$ (1,550,000)       | \$ (210,000)        | \$ (120,000)         |
| Reduction in Debt                     |                      | \$ 2,085,000         | \$ 152,961          |                      |
| <b>Estimated Fund Balance 9/30</b>    | <b>\$ 13,149,040</b> | <b>\$ 62,852,362</b> | <b>\$ 5,357,298</b> | <b>\$ 10,152,765</b> |



|                                       | Storm               | Hotel               | Debt                | Capital             |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                       | Water               | Occupancy           | Service             | Project             |
|                                       | Fund                | Tax Fund            | Fund                | Fund                |
| Fund Balance 10/01                    | \$ 7,664,662        | \$ 2,239,725        | \$ 274,747          | \$ 3,513,061        |
| <b>Revenues</b>                       |                     |                     |                     |                     |
| Taxes                                 | \$ -                | \$ 1,018,274        | \$ 252,480          | \$ -                |
| Licenses & Permits                    | \$ 20,000           | \$ -                | \$ -                | \$ 1,500            |
| Fines & Forfeitures                   | \$ -                | \$ -                | \$ -                | \$ -                |
| Intergovernmental                     | \$ -                | \$ -                | \$ -                | \$ -                |
| Service Charges                       | \$ 1,454,904        | \$ 69,754           | \$ -                | \$ 12,500           |
| Other Revenue                         | \$ 40,000           | \$ 80,000           | \$ 7,000            | \$ 140,000          |
| <b>Total Revenue</b>                  | <b>\$ 1,514,904</b> | <b>\$ 1,168,028</b> | <b>\$ 259,480</b>   | <b>\$ 154,000</b>   |
| Transfers In                          | \$ -                | \$ -                | \$ 821,450          | \$ 3,256,758        |
| Transfers Out                         | \$ (440,248)        | \$ -                | \$ -                | \$ -                |
| <b>Expenditures</b>                   |                     |                     |                     |                     |
| Personnel Costs                       | \$ -                | \$ 70,583           | \$ -                | \$ -                |
| Operating Expenditures                | \$ 331,251          | \$ 773,197          | \$ 700              | \$ -                |
| Economic Development Programs         |                     |                     |                     |                     |
| Capital Expenditures                  | \$ 430,000          | \$ 40,000           | \$ -                | \$ 5,943,329        |
| Debt Service                          | \$ 486,588          | \$ 137,050          | \$ 1,100,025        | \$ -                |
| <b>Total Expenditures</b>             | <b>\$ 1,247,839</b> | <b>\$ 1,020,830</b> | <b>\$ 1,100,725</b> | <b>\$ 5,943,329</b> |
| Net Revenues over(under) Expenditures | \$ (173,183)        | \$ 147,198          | \$ (19,795)         | \$ (2,532,571)      |
| Invested in Capital Assets            | \$ 430,000          |                     |                     |                     |
| Capital Assets Depreciation           | \$ (340,000)        |                     |                     |                     |
| Reduction in Debt                     | \$ 340,000          |                     |                     |                     |
| <b>Estimated Fund Balance 9/30</b>    | <b>\$ 7,921,479</b> | <b>\$ 2,386,923</b> | <b>\$ 254,952</b>   | <b>\$ 980,490</b>   |

|                                       | TIF               | Non--Major        | Primary               | Discrete            |
|---------------------------------------|-------------------|-------------------|-----------------------|---------------------|
|                                       | Special Revenue   | Special Revenue   | Government            | Component           |
|                                       | Fund              | Funds             | Total                 | Unit                |
| Fund Balance 10/01                    | \$ 99,600         | \$ 257,225        | \$ 105,148,513        | \$ 1,406,812        |
| <b>Revenues</b>                       |                   |                   |                       |                     |
| Taxes                                 | \$ 869,565        | \$ -              | \$ 20,561,978         | \$ 772,000          |
| Licenses & Permits                    | \$ -              | \$ -              | \$ 507,588            | \$ -                |
| Fines & Forfeitures                   | \$ -              | \$ 21,380         | \$ 254,820            | \$ -                |
| Intergovernmental                     | \$ -              | \$ 3,350          | \$ 436,015            | \$ -                |
| Service Charges                       | \$ -              | \$ -              | \$ 17,653,240         | \$ -                |
| Other Revenue                         | \$ 6,000          | \$ 6,720          | \$ 5,752,634          | \$ 18,000           |
| <b>Total Revenue</b>                  | <b>\$ 875,565</b> | <b>\$ 31,450</b>  | <b>\$ 45,166,275</b>  | <b>\$ 790,000</b>   |
| Transfers In                          | \$ -              | \$ -              | \$ 6,633,828          |                     |
| Transfers Out                         | \$ (821,450)      | \$ -              | \$ (6,633,828)        |                     |
| <b>Expenditures</b>                   |                   |                   |                       |                     |
| Personnel Costs                       | \$ -              | \$ -              | \$ 18,734,621         | \$ 394,200          |
| Operating Expenditures                | \$ -              | \$ 47,644         | \$ 14,905,475         | \$ 197,800          |
| Economic Development Programs         |                   |                   |                       | \$ 160,000          |
| Capital Expenditures                  | \$ -              | \$ -              | \$ 16,560,152         | \$ 38,000           |
| Debt Service                          | \$ -              | \$ -              | \$ 6,549,639          | \$ -                |
| <b>Total Expenditures</b>             | <b>\$ -</b>       | <b>\$ 47,644</b>  | <b>\$ 56,749,887</b>  | <b>\$ 790,000</b>   |
| Net Revenues over(under) Expenditures | \$ 54,115         | \$ (16,194)       | \$ (11,583,612)       | \$ -                |
| Invested in Capital Assets            |                   |                   | \$ 9,527,193          |                     |
| Capital Assets Depreciation           |                   |                   | \$ (2,220,000)        |                     |
| Reduction in Debt                     |                   |                   | \$ 2,577,961          |                     |
| <b>Estimated Fund Balance 9/30</b>    | <b>\$ 153,715</b> | <b>\$ 241,031</b> | <b>\$ 103,450,055</b> | <b>\$ 1,406,812</b> |

|                                          | General<br>Fund | Water<br>Sewer<br>Fund | Landfill<br>Fund | Airport<br>Fund |
|------------------------------------------|-----------------|------------------------|------------------|-----------------|
| Estimated Cash Balance 10/1              | \$ 17,658,512   | \$ 8,688,451           | \$ 3,635,830     | \$ 2,635        |
| Net Revenues over(under) Expenditures    | \$ (6,081,677)  | \$ (3,241,822)         | \$ 172,725       | \$ 107,592      |
| Estimated Cash Balance 9/30              | \$ 11,576,835   | \$ 5,446,629           | \$ 3,808,555     | \$ 110,227      |
| Restricted:                              |                 |                        |                  |                 |
| Operational Reserve                      | \$ 5,882,569    | \$ 1,972,184           | \$ 177,074       | \$ 72,354       |
| Debt Service                             | \$ 602,659      | \$ 2,952,841           | \$ 464,971       |                 |
| Airport Improvement                      | \$ 500,000      |                        |                  |                 |
| Grant Match                              | \$ 150,000      |                        |                  |                 |
| Fire Pumper Truck                        | \$ 400,000      |                        |                  |                 |
| Sports Venue Tax                         |                 |                        |                  |                 |
| Historical Preservation                  |                 |                        |                  |                 |
| Tourism and Visitor Bureau               |                 |                        |                  |                 |
| College St-Belknap to Columbia           |                 |                        |                  |                 |
| Capital Projects                         |                 |                        |                  |                 |
| Tax Increment Financing Projects         |                 |                        |                  |                 |
| Child Safety                             |                 |                        |                  |                 |
| Court Technology                         |                 |                        |                  |                 |
| Court Building Security                  |                 |                        |                  |                 |
| Public Safety                            |                 |                        |                  |                 |
| SEDA Facility                            |                 |                        |                  |                 |
| Development Agreement                    |                 |                        |                  |                 |
| Economic Development Growth Fund         |                 |                        |                  |                 |
| Community Development Growth Fund        |                 |                        |                  |                 |
| Economic Development                     |                 |                        |                  |                 |
| Estimated Unrestricted Cash Balance 9/30 | \$ 4,041,607    | \$ 521,605             | \$ 3,166,510     | \$ 37,873       |

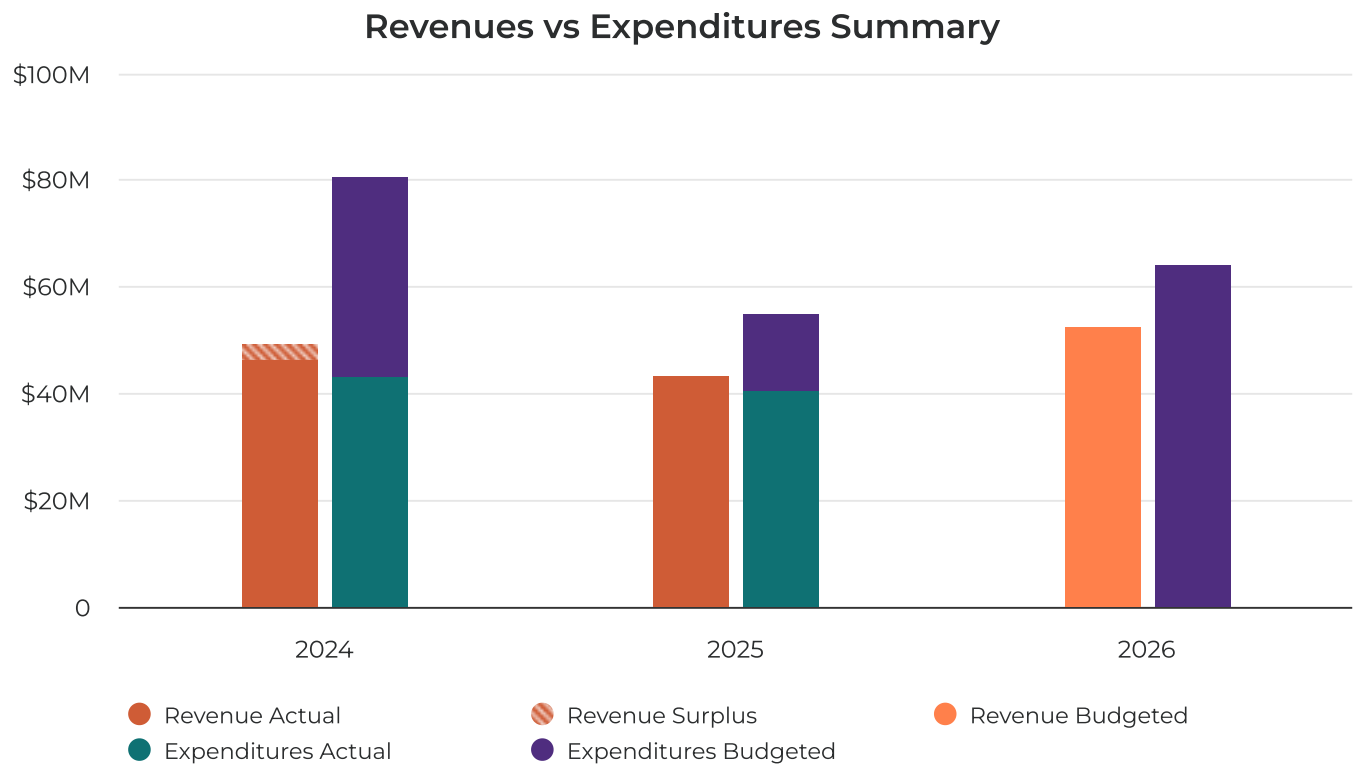
|                                          | Storm        | Hotel        | Debt        | Capital        |
|------------------------------------------|--------------|--------------|-------------|----------------|
|                                          | Water        | Occupancy    | Service     | Project        |
|                                          | Fund         | Tax Fund     | Fund        | Fund           |
| Estimated Cash Balance 10/1              | \$ 1,297,165 | \$ 2,248,428 | \$ 273,758  | \$ 3,485,613   |
| Net Revenues over(under) Expenditures    | \$ (173,183) | \$ 147,198   | \$ (19,795) | \$ (2,532,571) |
| Estimated Cash Balance 9/30              | \$ 1,123,982 | \$ 2,395,626 | \$ 253,963  | \$ 953,042     |
| Restricted:                              |              |              |             |                |
| Operational Reserve                      | \$ 82,813    | \$ 210,945   |             |                |
| Debt Service                             | \$ 486,588   | \$ 138,425   | \$ 253,963  |                |
| Airport Improvement                      |              |              |             |                |
| Grant Match                              |              |              |             |                |
| Fire Pumper Truck                        |              |              |             |                |
| Sports Venue Tax                         |              | \$ 631,610   |             |                |
| Historical Preservation                  |              | \$ 152,741   |             |                |
| Tourism and Visitor Bureau               |              | \$ 1,261,905 |             |                |
| College St-Belknap to Columbia           |              |              |             | \$ 144,900     |
| Capital Projects                         |              |              |             | \$ 808,142     |
| Tax Increment Financing Projects         |              |              |             |                |
| Child Safety                             |              |              |             |                |
| Court Technology                         |              |              |             |                |
| Court Building Security                  |              |              |             |                |
| Public Safety                            |              |              |             |                |
| SEDA Facility                            |              |              |             |                |
| Development Agreement                    |              |              |             |                |
| Economic Development Growth Fund         |              |              |             |                |
| Community Development Growth Fund        |              |              |             |                |
| Economic Development                     |              |              |             |                |
| Estimated Unrestricted Cash Balance 9/30 | \$ 554,581   | \$ -         | \$ -        | \$ -           |

|                                          | TIF             | Non--Major      | Primary        | Discrete     |
|------------------------------------------|-----------------|-----------------|----------------|--------------|
|                                          | Special Revenue | Special Revenue | Government     | Component    |
|                                          | Fund            | Funds           | Total          | Unit         |
| Estimated Cash Balance 10/1              | \$ 15,721       | \$ 265,821      | \$ 37,571,934  | \$ 1,078,693 |
| Net Revenues over(under) Expenditures    | \$ 54,115       | \$ (16,194)     | \$(11,583,612) | \$ -         |
| Estimated Cash Balance 9/30              | \$ 69,836       | \$ 249,627      | \$ 25,988,322  | \$ 1,078,693 |
| Restricted:                              |                 |                 |                |              |
| Operational Reserve                      |                 |                 | \$ 8,397,939   | \$ 174,219   |
| Debt Service                             |                 |                 | \$ 4,899,447   |              |
| Airport Improvement                      |                 |                 | \$ 500,000     |              |
| Grant Match                              |                 |                 | \$ 150,000     |              |
| Fire Pumper Truck                        |                 |                 | \$ 400,000     |              |
| Sports Venue Tax                         |                 |                 | \$ 631,610     |              |
| Historical Preservation                  |                 |                 | \$ 152,741     |              |
| Tourism and Visitor Bureau               |                 |                 | \$ 1,261,905   |              |
| College St-Belknap to Columbia           |                 |                 | \$ 144,900     |              |
| Capital Projects                         |                 |                 | \$ 808,142     |              |
| Tax Increment Financing Projects         | \$ 69,836       |                 | \$ 69,836      |              |
| Child Safety                             |                 | \$ 4,569        | \$ 4,569       |              |
| Court Technology                         |                 | \$ 30,380       | \$ 30,380      |              |
| Court Building Security                  |                 | \$ 32,155       | \$ 32,155      |              |
| Public Safety                            |                 | \$ 182,523      | \$ 182,523     |              |
| SEDA Facility                            |                 |                 |                | \$ 25,000    |
| Development Agreement                    |                 |                 |                | \$ 15,000    |
| Economic Development Growth Fund         |                 |                 |                | \$ 220,000   |
| Community Development Growth Fund        |                 |                 |                | \$ 455,000   |
| Economic Development                     |                 |                 |                | \$ 189,474   |
| Estimated Unrestricted Cash Balance 9/30 | \$ -            | \$ -            | \$ 8,322,176   | \$ -         |

# CONSOLIDATED BUDGET

This section presents a consolidated budget for all City funds, including the blended component unit (TIF Fund) and the discrete component unit (SEDA).

## Summary



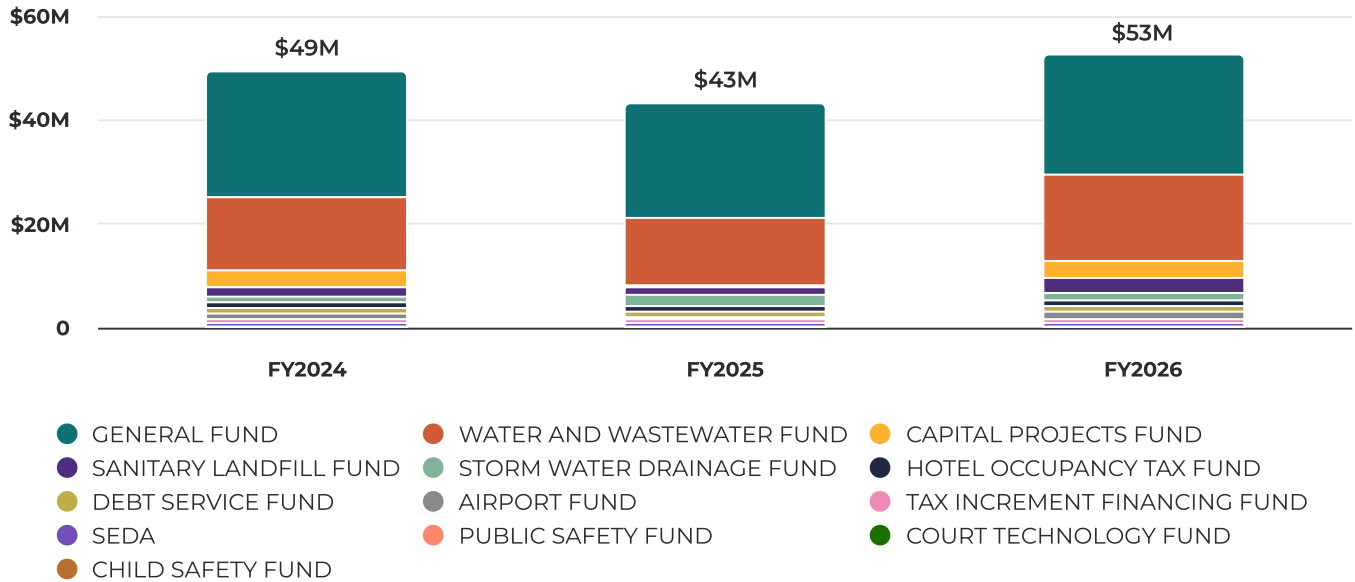
# Comprehensive Fund Summary

## Comprehensive Fund Summary

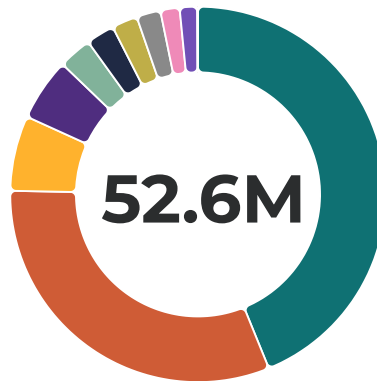
| Category                                    | FY 2024 YTD          | FY 2025<br>Amended<br>Budget | FY 2025 YTD          | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|---------------------------------------------|----------------------|------------------------------|----------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>               | <b>\$95,841,382</b>  | <b>\$102,369,748</b>         | <b>\$102,369,748</b> | <b>\$106,555,325</b>          | <b>\$106,555,325</b>                    |
| <b>Revenues</b>                             |                      |                              |                      |                               |                                         |
| TAXES                                       | \$20,335,781         | \$20,349,285                 | \$19,820,701         | \$21,333,978                  | \$21,333,978                            |
| LICENSES AND PERMITS                        | \$621,243            | \$486,238                    | \$878,032            | \$507,588                     | \$507,588                               |
| FINES AND FORFEITURES                       | \$364,431            | \$262,755                    | \$330,432            | \$254,820                     | \$254,820                               |
| INTERGOVERNMENTAL                           | \$4,180,042          | \$435,865                    | \$319,716            | \$436,015                     | \$436,015                               |
| CHARGES FOR SERVICES                        | \$15,238,775         | \$17,408,049                 | \$15,602,054         | \$17,537,508                  | \$17,653,240                            |
| OTHER REVENUE                               | \$4,346,373          | \$1,433,395                  | \$3,235,538          | \$5,770,634                   | \$5,770,634                             |
| TRANSFER IN                                 | \$4,296,187          | \$2,991,964                  | \$2,991,164          | \$6,640,882                   | \$6,633,828                             |
| <b>Total Revenues</b>                       | <b>\$49,382,832</b>  | <b>\$43,367,551</b>          | <b>\$43,177,637</b>  | <b>\$52,481,425</b>           | <b>\$52,590,103</b>                     |
| <b>Expenditures</b>                         |                      |                              |                      |                               |                                         |
| PERSONNEL COSTS                             | \$15,482,811         | \$17,742,747                 | \$14,796,968         | \$19,111,460                  | \$19,128,821                            |
| OPERATING<br>EXPENDITURES                   | \$10,522,695         | \$13,367,721                 | \$10,287,179         | \$15,049,225                  | \$15,233,275                            |
| CAPITAL OUTLAY                              | \$9,496,673          | \$15,061,781                 | \$6,867,149          | \$16,647,636                  | \$16,598,152                            |
| DEBT SERVICE                                | \$3,032,788          | \$5,646,568                  | \$5,513,100          | \$6,549,639                   | \$6,549,639                             |
| TRANSFER OUT                                | \$4,319,498          | \$3,021,964                  | \$3,018,664          | \$6,670,882                   | \$6,663,828                             |
| <b>Total Expenditures</b>                   | <b>\$42,854,465</b>  | <b>\$54,840,781</b>          | <b>\$40,483,060</b>  | <b>\$64,028,842</b>           | <b>\$64,173,715</b>                     |
| <b>Total Revenues Less<br/>Expenditures</b> | <b>\$6,528,367</b>   | <b>-\$11,473,230</b>         | <b>\$2,694,577</b>   | <b>-\$11,547,417</b>          | <b>-\$11,583,612</b>                    |
| <b>Ending Fund Balance</b>                  | <b>\$102,369,749</b> | <b>\$90,896,518</b>          | <b>\$105,064,325</b> | <b>\$95,007,908</b>           | <b>\$94,971,713</b>                     |

## Revenues by Fund

Historical Revenue by Fund



FY26 Revenues by Fund



|                              |              |        |
|------------------------------|--------------|--------|
| GENERAL FUND                 | \$23,055,171 | 43.84% |
| WATER AND WASTEWATER FUND    | \$16,546,243 | 31.46% |
| CAPITAL PROJECTS FUND        | \$3,410,758  | 6.49%  |
| SANITARY LANDFILL FUND       | \$2,838,025  | 5.40%  |
| STORM WATER DRAINAGE FUND    | \$1,514,904  | 2.88%  |
| AIRPORT FUND                 | \$1,279,029  | 2.43%  |
| HOTEL OCCUPANCY TAX FUND     | \$1,168,028  | 2.22%  |
| DEBT SERVICE FUND            | \$1,080,930  | 2.06%  |
| TAX INCREMENT FINANCING FUND | \$875,565    | 1.66%  |
| SEDA                         | \$790,000    | 1.50%  |
| COURT TECHNOLOGY FUND        | \$17,130     | 0.03%  |
| PUBLIC SAFETY FUND           | \$7,350      | 0.01%  |
| CHILD SAFETY FUND            | \$6,970      | 0.01%  |

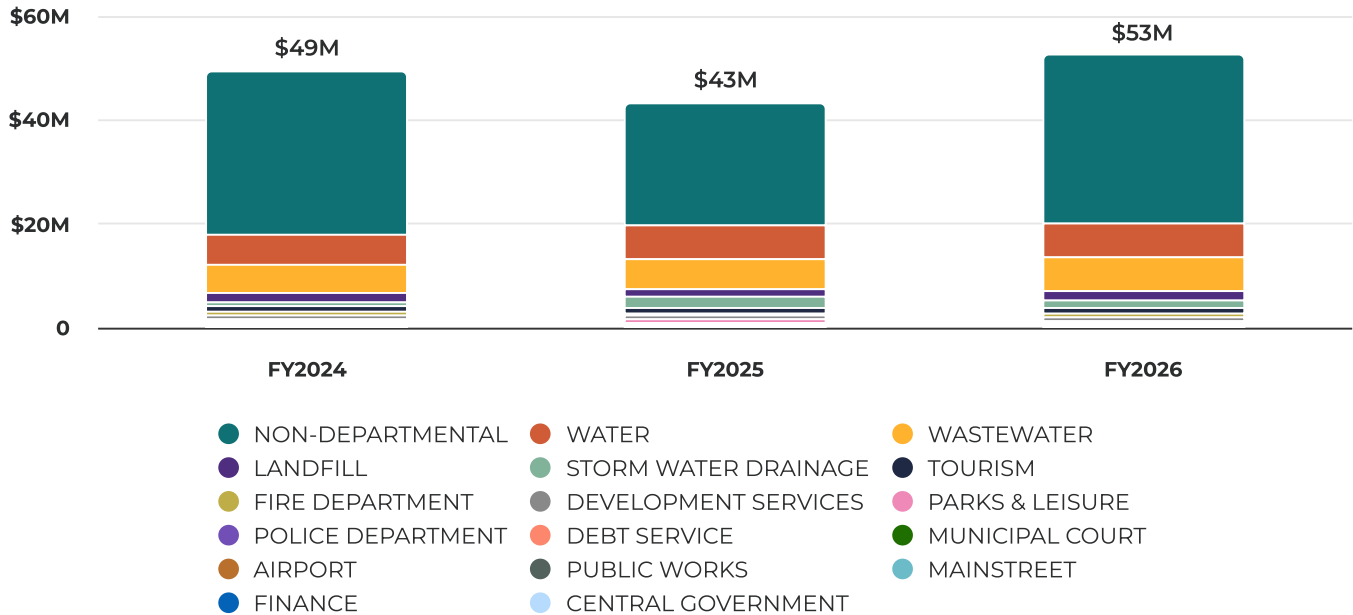


## Revenues by Fund

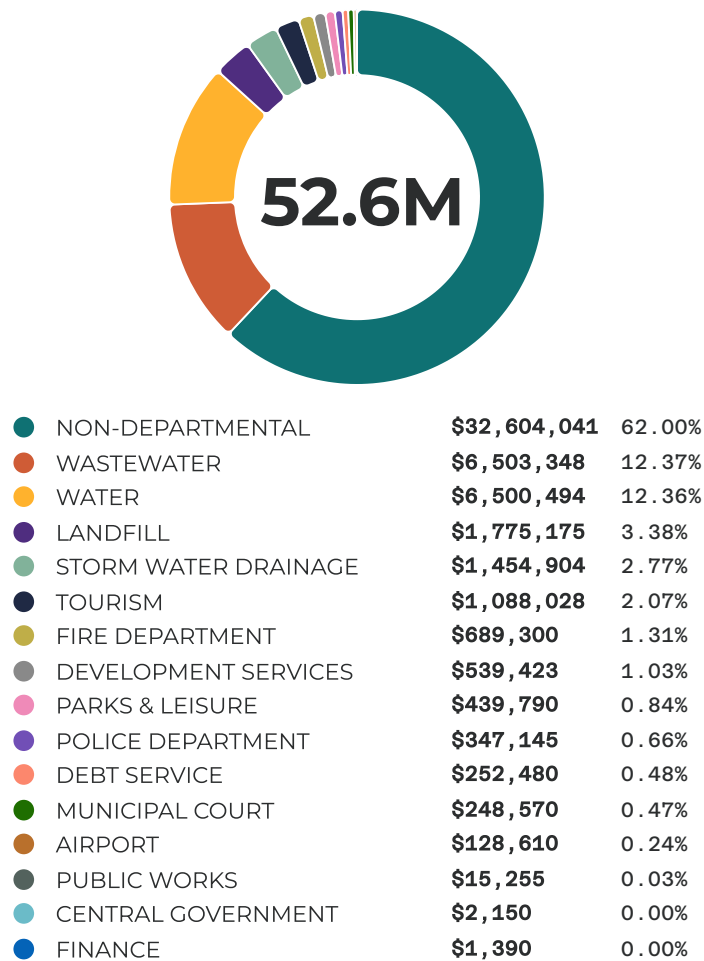
| Category                        | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND                    | \$24,295,962        | \$22,242,380                 | \$23,830,533        | \$23,062,225                  | \$23,055,171                            | 3.65%                                                                           |
| WATER AND<br>WASTEWATER<br>FUND | \$14,071,838        | \$12,913,467                 | \$11,576,516        | \$16,430,511                  | \$16,546,243                            | 28.13%                                                                          |
| SANITARY LANDFILL<br>FUND       | \$1,713,959         | \$1,530,225                  | \$1,929,334         | \$2,838,025                   | \$2,838,025                             | 85.46%                                                                          |
| AIRPORT FUND                    | \$978,931           | \$348,840                    | \$299,939           | \$1,279,029                   | \$1,279,029                             | 266.65%                                                                         |
| STORM WATER<br>DRAINAGE FUND    | \$1,159,490         | \$2,086,850                  | \$1,434,740         | \$1,514,904                   | \$1,514,904                             | -27.41%                                                                         |
| HOTEL OCCUPANCY<br>TAX FUND     | \$1,118,629         | \$1,035,458                  | \$947,478           | \$1,168,028                   | \$1,168,028                             | 12.80%                                                                          |
| DEBT SERVICE<br>FUND            | \$1,130,678         | \$1,102,458                  | \$1,138,470         | \$1,080,930                   | \$1,080,930                             | -1.95%                                                                          |
| CAPITAL PROJECTS<br>FUND        | \$3,169,399         | \$479,446                    | \$568,172           | \$3,410,758                   | \$3,410,758                             | 611.40%                                                                         |
| CHILD SAFETY<br>FUND            | \$3,572             | \$3,325                      | \$5,326             | \$6,970                       | \$6,970                                 | 109.62%                                                                         |
| COURT<br>TECHNOLOGY<br>FUND     | \$17,130            | \$15,440                     | \$15,486            | \$17,130                      | \$17,130                                | 10.95%                                                                          |
| PUBLIC SAFETY<br>FUND           | \$88,729            | \$4,600                      | \$101,987           | \$7,350                       | \$7,350                                 | 59.78%                                                                          |
| TAX INCREMENT<br>FINANCING FUND | \$817,255           | \$838,872                    | \$586,069           | \$875,565                     | \$875,565                               | 4.37%                                                                           |
| SEDA                            | \$817,260           | \$766,190                    | \$743,587           | \$790,000                     | \$790,000                               | 3.11%                                                                           |
| <b>Total Revenues</b>           | <b>\$49,382,832</b> | <b>\$43,367,551</b>          | <b>\$43,177,637</b> | <b>\$52,481,425</b>           | <b>\$52,590,103</b>                     | <b>21.27%</b>                                                                   |

## Revenues by Function

Historical Revenue by Function



FY26 Revenues by Function

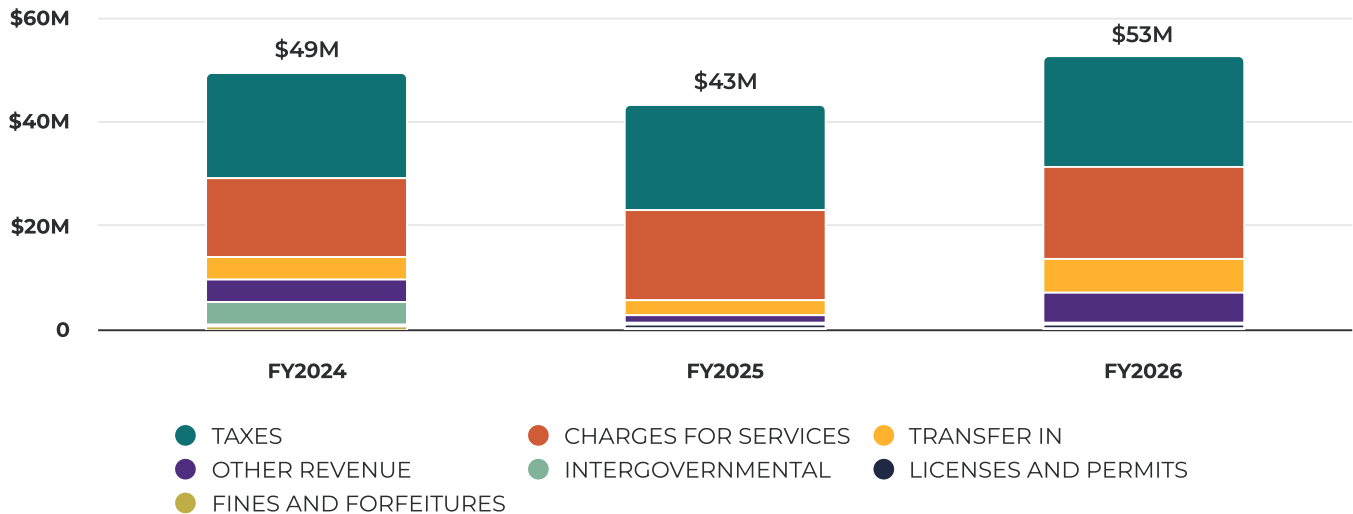


## Revenues by Function

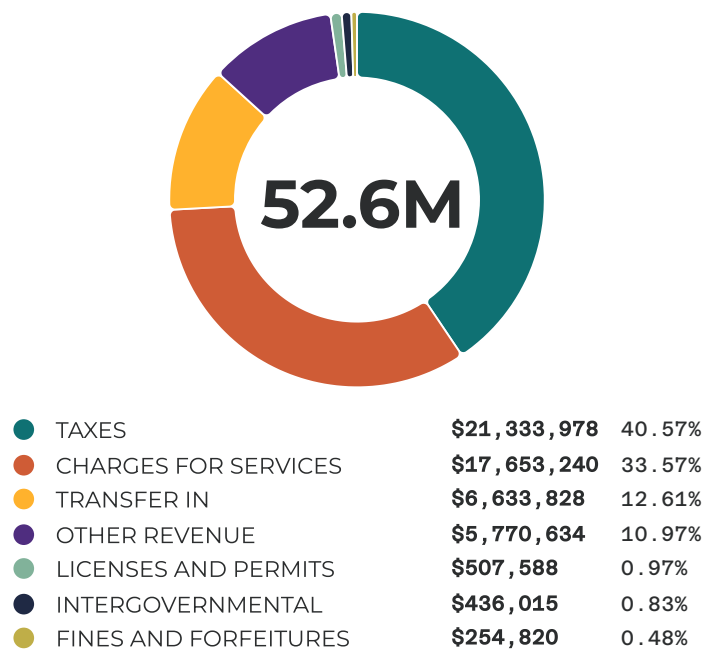
| Category              | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| NON-DEPARTMENTAL      | \$31,432,956        | \$23,699,312           | \$25,263,779        | \$32,611,095            | \$32,604,041                   | 37.57%                                                        |
| POLICE DEPARTMENT     | \$445,042           | \$343,870              | \$159,392           | \$347,145               | \$347,145                      | 0.95%                                                         |
| FINANCE               | \$1,503             | \$1,390                | \$1,278             | \$1,390                 | \$1,390                        | 0.00%                                                         |
| DEVELOPMENT SERVICES  | \$625,738           | \$731,223              | \$979,880           | \$539,423               | \$539,423                      | -26.23%                                                       |
| MUNICIPAL COURT       | \$283,196           | \$259,630              | \$237,764           | \$248,570               | \$248,570                      | -4.26%                                                        |
| FIRE DEPARTMENT       | \$698,302           | \$638,500              | \$601,242           | \$689,300               | \$689,300                      | 7.96%                                                         |
| PARKS & LEISURE       | \$460,041           | \$443,081              | \$518,165           | \$439,790               | \$439,790                      | -0.74%                                                        |
| PUBLIC WORKS          | \$22,988            | \$15,255               | \$20,275            | \$15,255                | \$15,255                       | 0.00%                                                         |
| MAINSTREET            | \$14,630            | -                      | -                   | -                       | -                              | -                                                             |
| WATER                 | \$6,010,685         | \$6,352,696            | \$5,516,910         | \$6,500,494             | \$6,500,494                    | 2.33%                                                         |
| WASTEWATER            | \$5,329,602         | \$5,983,953            | \$5,443,177         | \$6,387,616             | \$6,503,348                    | 8.68%                                                         |
| LANDFILL              | \$1,587,631         | \$1,449,375            | \$1,812,724         | \$1,775,175             | \$1,775,175                    | 22.48%                                                        |
| AIRPORT               | \$128,304           | \$130,350              | \$133,588           | \$128,610               | \$128,610                      | -1.33%                                                        |
| STORM WATER DRAINAGE  | \$1,000,755         | \$2,046,850            | \$1,306,360         | \$1,454,904             | \$1,454,904                    | -28.92%                                                       |
| TOURISM               | \$1,036,155         | \$995,458              | \$874,527           | \$1,088,028             | \$1,088,028                    | 9.30%                                                         |
| DEBT SERVICE          | \$305,304           | \$276,608              | \$306,795           | \$252,480               | \$252,480                      | -8.72%                                                        |
| CENTRAL GOVERNMENT    | -                   | -                      | \$1,780             | \$2,150                 | \$2,150                        | -                                                             |
| <b>Total Revenues</b> | <b>\$49,382,832</b> | <b>\$43,367,551</b>    | <b>\$43,177,637</b> | <b>\$52,481,425</b>     | <b>\$52,590,103</b>            | <b>21.27%</b>                                                 |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



### FY26 Revenues by Revenue Source

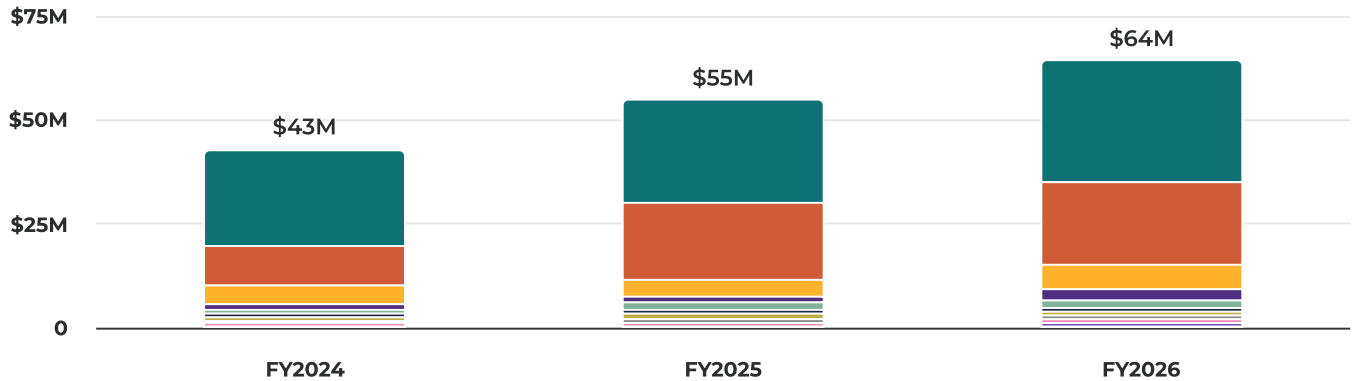


### Revenues by Revenue Source

| Category              | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| TAXES                 | \$20,335,781        | \$20,349,285           | \$19,820,701        | \$21,333,978            | \$21,333,978                   | 4.84%                                                         |
| LICENSES AND PERMITS  | \$621,243           | \$486,238              | \$878,032           | \$507,588               | \$507,588                      | 4.39%                                                         |
| FINES AND FORFEITURES | \$364,431           | \$262,755              | \$330,432           | \$254,820               | \$254,820                      | -3.02%                                                        |
| INTERGOVERNMENTAL     | \$4,180,042         | \$435,865              | \$319,716           | \$436,015               | \$436,015                      | 0.03%                                                         |
| CHARGES FOR SERVICES  | \$15,238,775        | \$17,408,049           | \$15,602,054        | \$17,537,508            | \$17,653,240                   | 1.41%                                                         |
| OTHER REVENUE         | \$4,346,373         | \$1,433,395            | \$3,235,538         | \$5,770,634             | \$5,770,634                    | 302.59%                                                       |
| TRANSFER IN           | \$4,296,187         | \$2,991,964            | \$2,991,164         | \$6,640,882             | \$6,633,828                    | 121.72%                                                       |
| <b>Total Revenues</b> | <b>\$49,382,832</b> | <b>\$43,367,551</b>    | <b>\$43,177,637</b> | <b>\$52,481,425</b>     | <b>\$52,590,103</b>            | <b>21.27%</b>                                                 |

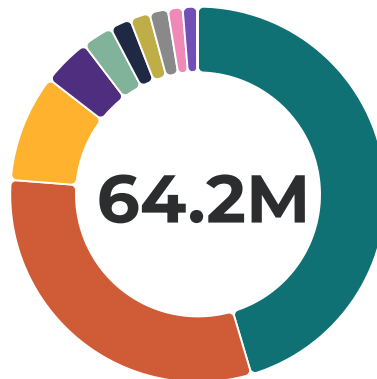
# Expenditures by Fund

Historical Expenditures by Fund



- GENERAL FUND
- WATER AND WASTEWATER FUND
- CAPITAL PROJECTS FUND
- SANITARY LANDFILL FUND
- STORM WATER DRAINAGE FUND
- DEBT SERVICE FUND
- SEDA
- HOTEL OCCUPANCY TAX FUND
- TAX INCREMENT FINANCING FUND
- AIRPORT FUND
- PUBLIC SAFETY FUND
- CHILD SAFETY FUND
- COURT TECHNOLOGY FUND

FY26 Expenditures by Fund

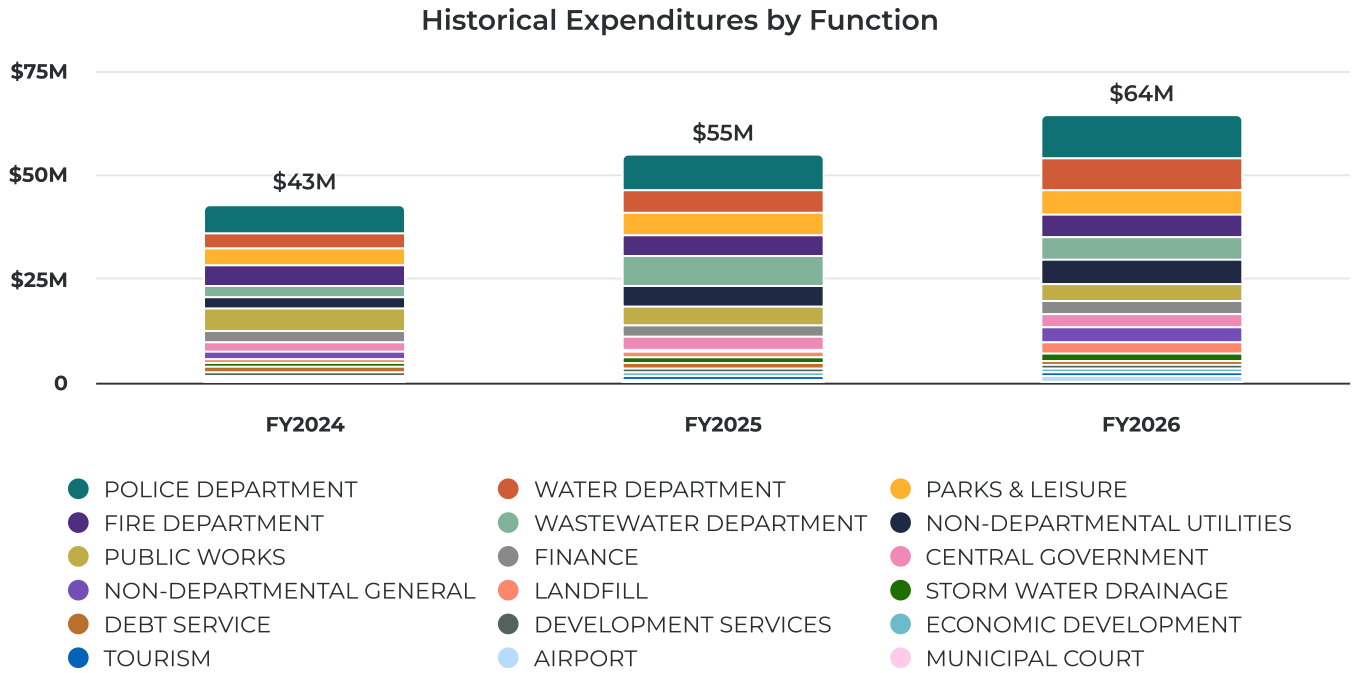


|                              |              |        |
|------------------------------|--------------|--------|
| GENERAL FUND                 | \$29,136,848 | 45.40% |
| WATER AND WASTEWATER FUND    | \$19,788,065 | 30.84% |
| CAPITAL PROJECTS FUND        | \$5,943,329  | 9.26%  |
| SANITARY LANDFILL FUND       | \$2,665,300  | 4.15%  |
| STORM WATER DRAINAGE FUND    | \$1,688,087  | 2.63%  |
| AIRPORT FUND                 | \$1,171,437  | 1.83%  |
| DEBT SERVICE FUND            | \$1,100,725  | 1.72%  |
| HOTEL OCCUPANCY TAX FUND     | \$1,020,830  | 1.59%  |
| TAX INCREMENT FINANCING FUND | \$821,450    | 1.28%  |
| SEDA                         | \$790,000    | 1.23%  |
| CHILD SAFETY FUND            | \$22,050     | 0.03%  |
| COURT TECHNOLOGY FUND        | \$14,833     | 0.02%  |
| PUBLIC SAFETY FUND           | \$10,761     | 0.02%  |

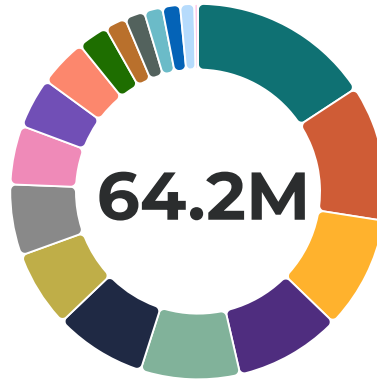
## Expenditures by Fund

| Category                        | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND                    | \$23,201,092        | \$24,924,230                 | \$19,568,808        | \$29,138,971                  | \$29,136,848                            | 16.90%                                                                          |
| WATER AND<br>WASTEWATER<br>FUND | \$9,679,354         | \$18,292,153                 | \$13,828,509        | \$19,824,323                  | \$19,788,065                            | 8.18%                                                                           |
| SANITARY LANDFILL<br>FUND       | \$1,133,964         | \$1,392,587                  | \$1,038,397         | \$2,665,829                   | \$2,665,300                             | 91.39%                                                                          |
| AIRPORT FUND                    | \$297,655           | \$348,083                    | \$499,938           | \$1,171,437                   | \$1,171,437                             | 236.54%                                                                         |
| STORM WATER<br>DRAINAGE FUND    | \$898,628           | \$1,558,251                  | \$1,401,121         | \$1,688,354                   | \$1,688,087                             | 8.33%                                                                           |
| HOTEL OCCUPANCY<br>TAX FUND     | \$631,724           | \$876,407                    | \$598,066           | \$837,830                     | \$1,020,830                             | 16.48%                                                                          |
| DEBT SERVICE<br>FUND            | \$1,096,225         | \$1,099,225                  | \$1,098,806         | \$1,100,725                   | \$1,100,725                             | 0.14%                                                                           |
| CAPITAL PROJECTS<br>FUND        | \$4,386,809         | \$4,282,437                  | \$966,028           | \$5,943,329                   | \$5,943,329                             | 38.78%                                                                          |
| CHILD SAFETY<br>FUND            | -                   | -                            | -                   | \$21,000                      | \$22,050                                | -                                                                               |
| COURT<br>TECHNOLOGY<br>FUND     | \$1,179             | \$4,333                      | \$884               | \$14,833                      | \$14,833                                | 242.33%                                                                         |
| PUBLIC SAFETY<br>FUND           | \$7,408             | \$64,225                     | \$34,708            | \$10,761                      | \$10,761                                | -83.24%                                                                         |
| TAX INCREMENT<br>FINANCING FUND | \$828,375           | \$823,850                    | \$823,050           | \$821,450                     | \$821,450                               | -0.29%                                                                          |
| SEDA                            | \$692,052           | \$1,175,000                  | \$624,744           | \$790,000                     | \$790,000                               | -32.77%                                                                         |
| <b>Total<br/>Expenditures</b>   | <b>\$42,854,465</b> | <b>\$54,840,781</b>          | <b>\$40,483,060</b> | <b>\$64,028,842</b>           | <b>\$64,173,715</b>                     | <b>17.02%</b>                                                                   |

## Expenditures by Function



### FY26 Expenditures by Function



|                            |              |        |
|----------------------------|--------------|--------|
| POLICE DEPARTMENT          | \$10,120,713 | 15.77% |
| WATER DEPARTMENT           | \$7,516,990  | 11.71% |
| PARKS & LEISURE            | \$6,252,818  | 9.74%  |
| NON-DEPARTMENTAL UTILITIES | \$5,884,988  | 9.17%  |
| FIRE DEPARTMENT            | \$5,489,940  | 8.55%  |
| WASTEWATER DEPARTMENT      | \$5,078,673  | 7.91%  |
| PUBLIC WORKS               | \$4,249,055  | 6.62%  |
| NON-DEPARTMENTAL GENERAL   | \$3,927,687  | 6.12%  |
| FINANCE                    | \$3,260,611  | 5.08%  |
| CENTRAL GOVERNMENT         | \$2,785,685  | 4.34%  |
| LANDFILL                   | \$2,665,300  | 4.15%  |
| STORM WATER DRAINAGE       | \$1,688,087  | 2.63%  |
| AIRPORT                    | \$1,171,437  | 1.83%  |
| DEBT SERVICE               | \$1,100,725  | 1.72%  |
| TOURISM                    | \$1,020,830  | 1.59%  |
| DEVELOPMENT SERVICES       | \$972,988    | 1.52%  |
| ECONOMIC DEVELOPMENT       | \$790,000    | 1.23%  |
| MUNICIPAL COURT            | \$197,188    | 0.31%  |

### Expenditures by Function

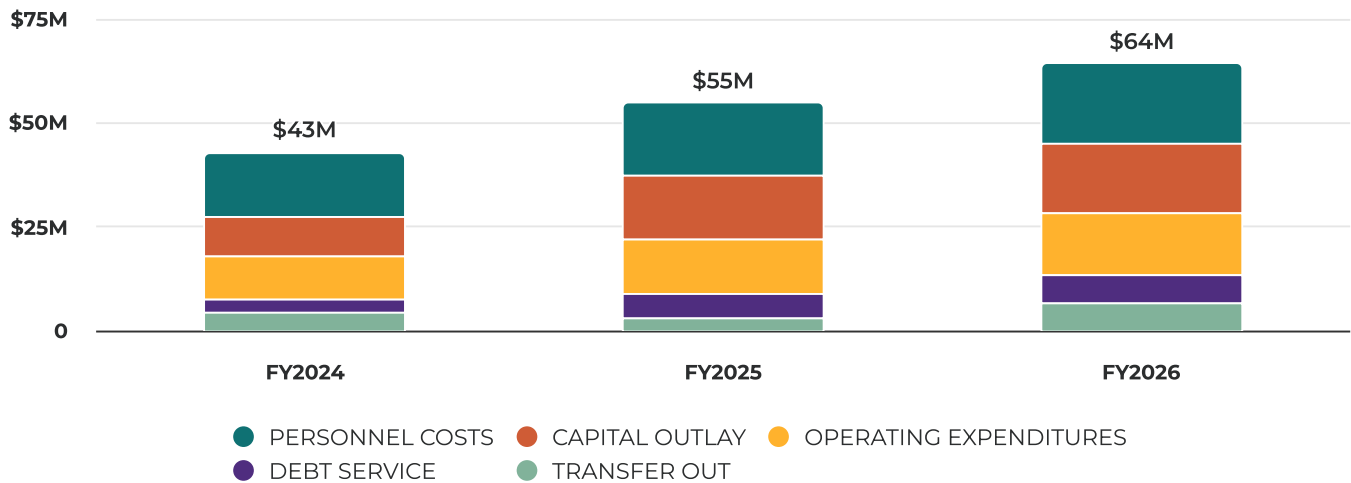
| Category             | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CENTRAL GOVERNMENT   | \$2,305,483 | \$3,059,786            | \$2,489,932 | \$2,785,685             | \$2,785,685                    | -8.96%                                                        |
| FINANCE              | \$2,424,613 | \$2,706,629            | \$2,796,270 | \$3,260,611             | \$3,260,611                    | 20.47%                                                        |
| MUNICIPAL COURT      | \$156,923   | \$163,515              | \$155,276   | \$197,188               | \$197,188                      | 20.59%                                                        |
| PUBLIC WORKS         | \$5,308,155 | \$4,426,393            | \$1,507,640 | \$4,249,055             | \$4,249,055                    | -4.01%                                                        |
| PARKS & LEISURE      | \$4,294,929 | \$5,392,568            | \$3,639,010 | \$6,252,818             | \$6,252,818                    | 15.95%                                                        |
| FIRE DEPARTMENT      | \$4,999,339 | \$4,925,242            | \$4,607,080 | \$5,492,063             | \$5,489,940                    | 11.47%                                                        |
| POLICE DEPARTMENT    | \$6,915,208 | \$8,744,180            | \$6,191,406 | \$10,119,663            | \$10,120,713                   | 15.74%                                                        |
| DEVELOPMENT SERVICES | \$752,193   | \$936,468              | \$554,487   | \$972,988               | \$972,988                      | 3.90%                                                         |
| NON-DEPARTMENTAL     | \$1,949,037 | \$520,444              | \$495,944   | \$3,927,687             | \$3,927,687                    | 654.68%                                                       |



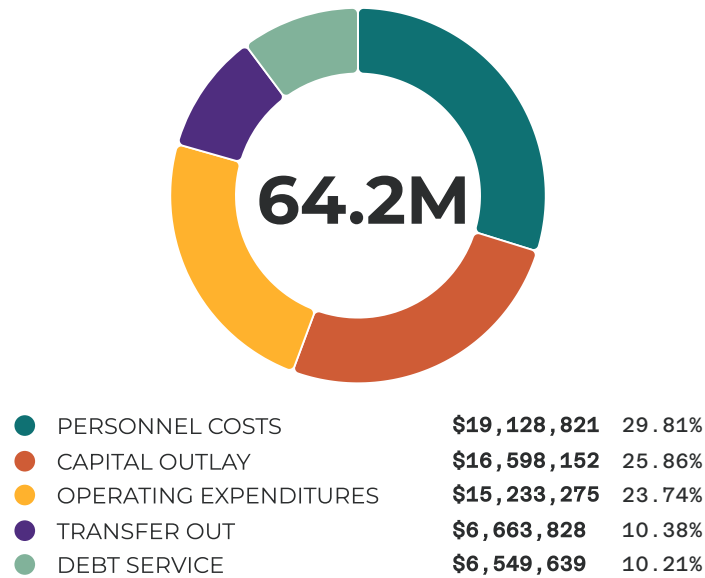
| Category                   | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL                    |                     |                        |                     |                         |                                |                                                               |
| NON-DEPARTMENTAL UTILITIES | \$3,057,725         | \$5,118,236            | \$4,946,215         | \$5,891,246             | \$5,884,988                    | 14.98%                                                        |
| WATER DEPARTMENT           | \$3,489,060         | \$5,271,352            | \$3,039,981         | \$7,516,990             | \$7,516,990                    | 42.60%                                                        |
| WASTEWATER DEPARTMENT      | \$2,451,552         | \$7,126,415            | \$4,798,746         | \$5,108,673             | \$5,078,673                    | -28.73%                                                       |
| LANDFILL                   | \$1,133,964         | \$1,392,587            | \$1,038,397         | \$2,665,829             | \$2,665,300                    | 91.39%                                                        |
| AIRPORT                    | \$297,655           | \$348,083              | \$499,938           | \$1,171,437             | \$1,171,437                    | 236.54%                                                       |
| STORM WATER DRAINAGE       | \$898,628           | \$1,558,251            | \$1,401,121         | \$1,688,354             | \$1,688,087                    | 8.33%                                                         |
| TOURISM                    | \$631,724           | \$876,407              | \$598,066           | \$837,830               | \$1,020,830                    | 16.48%                                                        |
| ECONOMIC DEVELOPMENT       | \$692,052           | \$1,175,000            | \$624,744           | \$790,000               | \$790,000                      | -32.77%                                                       |
| DEBT SERVICE               | \$1,096,225         | \$1,099,225            | \$1,098,806         | \$1,100,725             | \$1,100,725                    | 0.14%                                                         |
| <b>Total Expenditures</b>  | <b>\$42,854,465</b> | <b>\$54,840,781</b>    | <b>\$40,483,060</b> | <b>\$64,028,842</b>     | <b>\$64,173,715</b>            | <b>17.02%</b>                                                 |

## Expenditures by Category

Historical Expenditures by Category



### FY26 Expenditures by Category

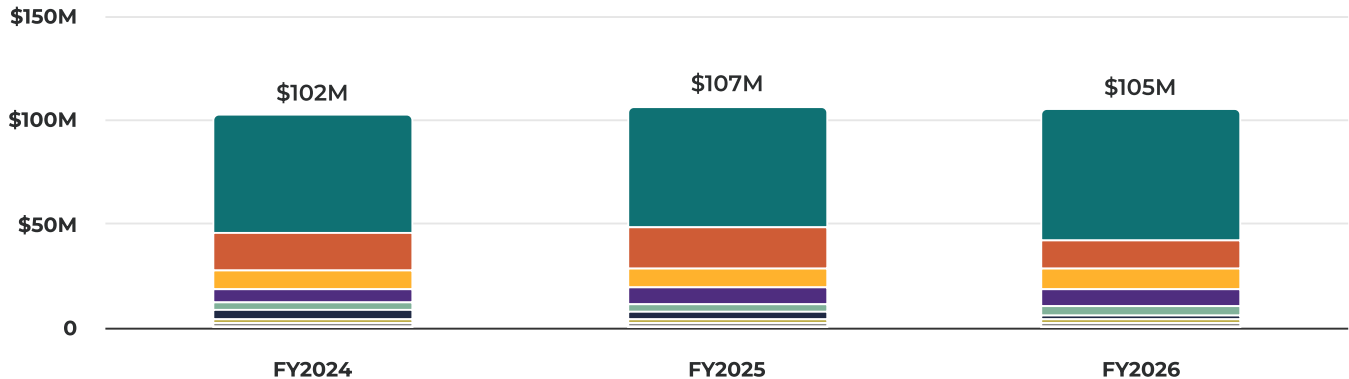


### Expenditures by Category

| Category                  | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS           | \$15,482,811        | \$17,742,747           | \$14,796,968        | \$19,111,460            | \$19,128,821                   | 7.81%                                                         |
| OPERATING EXPENDITURES    | \$10,522,695        | \$13,367,721           | \$10,287,179        | \$15,049,225            | \$15,233,275                   | 13.96%                                                        |
| CAPITAL OUTLAY            | \$9,496,673         | \$15,061,781           | \$6,867,149         | \$16,647,636            | \$16,598,152                   | 10.20%                                                        |
| DEBT SERVICE              | \$3,032,788         | \$5,646,568            | \$5,513,100         | \$6,549,639             | \$6,549,639                    | 15.99%                                                        |
| TRANSFER OUT              | \$4,319,498         | \$3,021,964            | \$3,018,664         | \$6,670,882             | \$6,663,828                    | 120.51%                                                       |
| <b>Total Expenditures</b> | <b>\$42,854,465</b> | <b>\$54,840,781</b>    | <b>\$40,483,060</b> | <b>\$64,028,842</b>     | <b>\$64,173,715</b>            | <b>17.02%</b>                                                 |

# Fund Balance

## Fund Balance Projections



- WATER AND WASTEWATER FUND
- GENERAL FUND
- AIRPORT FUND
- STORM WATER DRAINAGE FUND
- SANITARY LANDFILL FUND
- CAPITAL PROJECTS FUND
- HOTEL OCCUPANCY TAX FUND
- SEDA
- DEBT SERVICE FUND
- PUBLIC SAFETY FUND
- TAX INCREMENT FINANCING FUND
- COURT TECHNOLOGY FUND
- CHILD SAFETY FUND

## Financial Summary

| Fund Balance                 | FY 2024         | FY 2025         | FY 2026         | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|------------------------------|-----------------|-----------------|-----------------|---------------------------------|--------------------------------|
| GENERAL FUND                 | \$17,380,636.00 | \$19,230,717.00 | \$13,149,040.00 | -\$6,081,677.00                 | -31.62%                        |
| WATER AND WASTEWATER FUND    | \$57,129,341.00 | \$58,646,189.00 | \$62,852,362.00 | \$4,206,173.00                  | 7.17%                          |
| SANITARY LANDFILL FUND       | \$3,142,244.00  | \$3,939,437.00  | \$5,357,298.00  | \$1,417,861.00                  | 35.99%                         |
| AIRPORT FUND                 | \$9,000,712.00  | \$9,283,150.00  | \$10,152,765.00 | \$869,615.00                    | 9.37%                          |
| STORM WATER DRAINAGE FUND    | \$7,042,979.00  | \$7,664,662.00  | \$7,921,212.00  | \$256,550.00                    | 3.35%                          |
| HOTEL OCCUPANCY TAX FUND     | \$1,880,344.00  | \$2,239,725.00  | \$2,386,923.00  | \$147,198.00                    | 6.57%                          |
| DEBT SERVICE FUND            | \$233,506.00    | \$274,747.00    | \$254,952.00    | -\$19,795.00                    | -7.20%                         |
| CAPITAL PROJECTS FUND        | \$4,877,739.00  | \$3,513,061.00  | \$980,490.00    | -\$2,532,571.00                 | -72.09%                        |
| CHILD SAFETY FUND            | \$13,949.00     | \$19,649.00     | \$4,569.00      | -\$15,080.00                    | -76.75%                        |
| COURT TECHNOLOGY FUND        | \$48,077.00     | \$60,237.00     | \$62,534.00     | \$2,297.00                      | 3.81%                          |
| PUBLIC SAFETY FUND           | \$128,352.00    | \$177,339.00    | \$173,928.00    | -\$3,411.00                     | -1.92%                         |
| TAX INCREMENT FINANCING FUND | \$158,583.00    | \$99,600.00     | \$153,715.00    | \$54,115.00                     | 54.33%                         |
| SEDA                         | \$1,333,286.00  | \$1,406,812.00  | \$1,406,812.00  | -                               | 0.00%                          |

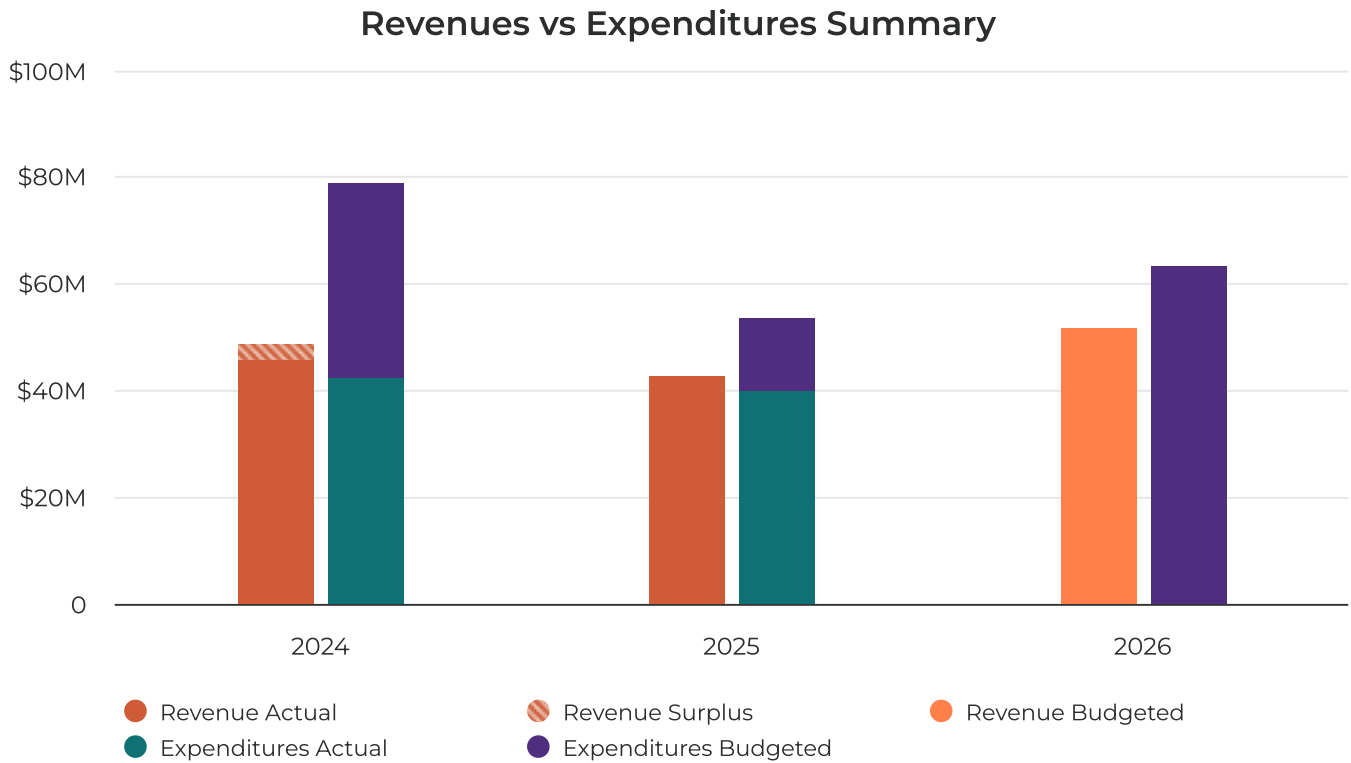
# CONSOLIDATED BUDGET

| Fund Balance              | FY 2024                 | FY 2025                 | FY 2026                 | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|---------------------------|-------------------------|-------------------------|-------------------------|---------------------------------|--------------------------------|
| <b>Total Fund Balance</b> | <b>\$102,369,748.00</b> | <b>\$106,555,325.00</b> | <b>\$104,856,600.00</b> | <b>-\$1,698,725.00</b>          | <b>-1.59%</b>                  |

# PRIMARY GOVERNMENT

The primary government includes all governmental and proprietary financial data of the City of Stephenville except for the Stephenville Economic Development Authority (SEDA), the city's only discrete component unit.

## Summary



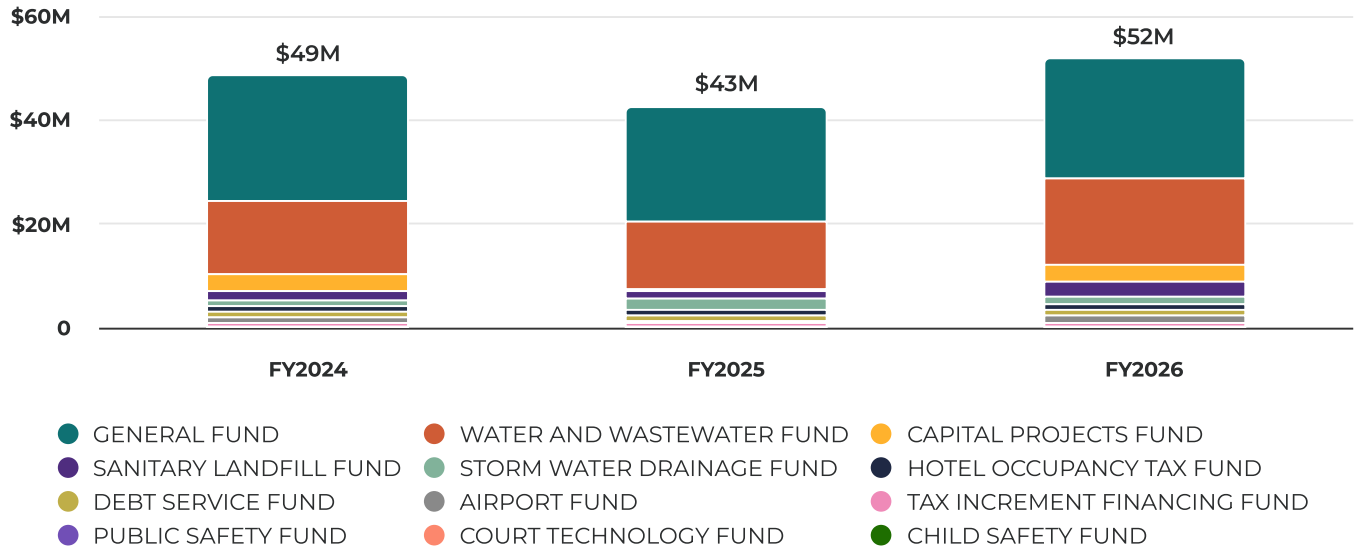
# Comprehensive Fund Summary

## Comprehensive Fund Summary

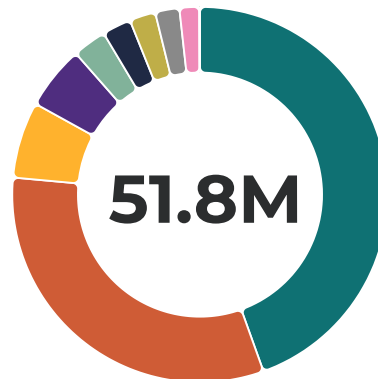
| Category                                    | FY 2024 YTD          | FY 2025<br>Amended<br>Budget | FY 2025 YTD          | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|---------------------------------------------|----------------------|------------------------------|----------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>               | <b>\$94,633,304</b>  | <b>\$101,036,462</b>         | <b>\$101,036,462</b> | <b>\$105,148,513</b>          | <b>\$105,148,513</b>                    |
| <b>Revenues</b>                             |                      |                              |                      |                               |                                         |
| TAXES                                       | \$19,578,824         | \$19,611,095                 | \$19,096,466         | \$20,561,978                  | \$20,561,978                            |
| LICENSES AND PERMITS                        | \$621,243            | \$486,238                    | \$878,032            | \$507,588                     | \$507,588                               |
| FINES AND FORFEITURES                       | \$364,431            | \$262,755                    | \$330,432            | \$254,820                     | \$254,820                               |
| INTERGOVERNMENTAL                           | \$4,180,042          | \$435,865                    | \$319,716            | \$436,015                     | \$436,015                               |
| CHARGES FOR SERVICES                        | \$15,238,775         | \$17,408,049                 | \$15,602,054         | \$17,537,508                  | \$17,653,240                            |
| OTHER REVENUE                               | \$4,286,070          | \$1,405,395                  | \$3,216,186          | \$5,752,634                   | \$5,752,634                             |
| TRANSFER IN                                 | \$4,296,187          | \$2,991,964                  | \$2,991,164          | \$6,640,882                   | \$6,633,828                             |
| <b>Total Revenues</b>                       | <b>\$48,565,572</b>  | <b>\$42,601,361</b>          | <b>\$42,434,050</b>  | <b>\$51,691,425</b>           | <b>\$51,800,103</b>                     |
| <b>Expenditures</b>                         |                      |                              |                      |                               |                                         |
| PERSONNEL COSTS                             | \$15,155,192         | \$17,382,747                 | \$14,475,504         | \$18,717,260                  | \$18,734,621                            |
| OPERATING<br>EXPENDITURES                   | \$10,213,083         | \$12,957,721                 | \$10,113,069         | \$14,721,425                  | \$14,905,475                            |
| CAPITAL OUTLAY                              | \$9,471,852          | \$14,686,781                 | \$6,765,479          | \$16,609,636                  | \$16,560,152                            |
| DEBT SERVICE                                | \$3,032,788          | \$5,646,568                  | \$5,513,100          | \$6,549,639                   | \$6,549,639                             |
| TRANSFER OUT                                | \$4,289,498          | \$2,991,964                  | \$2,991,164          | \$6,640,882                   | \$6,633,828                             |
| <b>Total Expenditures</b>                   | <b>\$42,162,413</b>  | <b>\$53,665,781</b>          | <b>\$39,858,316</b>  | <b>\$63,238,842</b>           | <b>\$63,383,715</b>                     |
| <b>Total Revenues Less<br/>Expenditures</b> | <b>\$6,403,159</b>   | <b>-\$11,064,420</b>         | <b>\$2,575,734</b>   | <b>-\$11,547,417</b>          | <b>-\$11,583,612</b>                    |
| <b>Ending Fund Balance</b>                  | <b>\$101,036,463</b> | <b>\$89,972,042</b>          | <b>\$103,612,196</b> | <b>\$93,601,096</b>           | <b>\$93,564,901</b>                     |

## Revenues by Fund

### Historical Revenue by Fund



### FY26 Revenues by Fund



|                              |              |        |
|------------------------------|--------------|--------|
| GENERAL FUND                 | \$23,055,171 | 44.51% |
| WATER AND WASTEWATER FUND    | \$16,546,243 | 31.94% |
| CAPITAL PROJECTS FUND        | \$3,410,758  | 6.58%  |
| SANITARY LANDFILL FUND       | \$2,838,025  | 5.48%  |
| STORM WATER DRAINAGE FUND    | \$1,514,904  | 2.92%  |
| AIRPORT FUND                 | \$1,279,029  | 2.47%  |
| HOTEL OCCUPANCY TAX FUND     | \$1,168,028  | 2.25%  |
| DEBT SERVICE FUND            | \$1,080,930  | 2.09%  |
| TAX INCREMENT FINANCING FUND | \$875,565    | 1.69%  |
| COURT TECHNOLOGY FUND        | \$17,130     | 0.03%  |
| PUBLIC SAFETY FUND           | \$7,350      | 0.01%  |
| CHILD SAFETY FUND            | \$6,970      | 0.01%  |

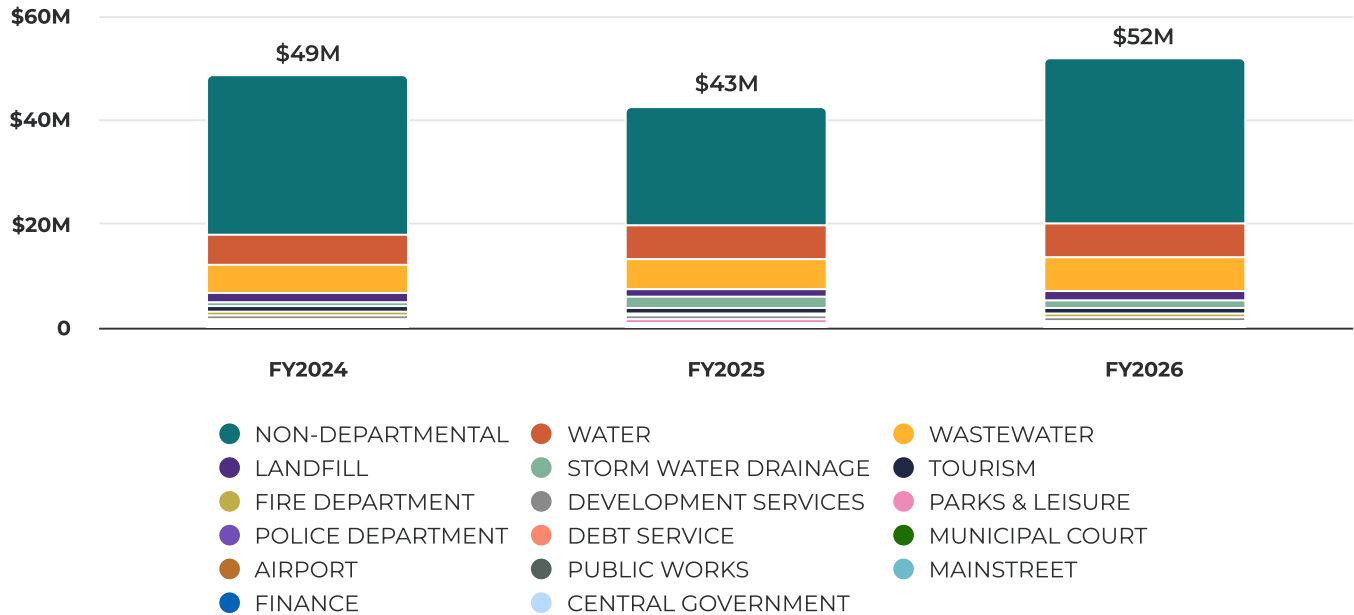
## Revenues by Fund

| Category                        | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND                    | \$24,295,962        | \$22,242,380                 | \$23,830,533        | \$23,062,225                  | \$23,055,171                            | 3.65%                                                                           |
| WATER AND<br>WASTEWATER<br>FUND | \$14,071,838        | \$12,913,467                 | \$11,576,516        | \$16,430,511                  | \$16,546,243                            | 28.13%                                                                          |
| SANITARY LANDFILL<br>FUND       | \$1,713,959         | \$1,530,225                  | \$1,929,334         | \$2,838,025                   | \$2,838,025                             | 85.46%                                                                          |
| AIRPORT FUND                    | \$978,931           | \$348,840                    | \$299,939           | \$1,279,029                   | \$1,279,029                             | 266.65%                                                                         |
| STORM WATER<br>DRAINAGE FUND    | \$1,159,490         | \$2,086,850                  | \$1,434,740         | \$1,514,904                   | \$1,514,904                             | -27.41%                                                                         |
| HOTEL OCCUPANCY<br>TAX FUND     | \$1,118,629         | \$1,035,458                  | \$947,478           | \$1,168,028                   | \$1,168,028                             | 12.80%                                                                          |
| DEBT SERVICE<br>FUND            | \$1,130,678         | \$1,102,458                  | \$1,138,470         | \$1,080,930                   | \$1,080,930                             | -1.95%                                                                          |
| CAPITAL PROJECTS<br>FUND        | \$3,169,399         | \$479,446                    | \$568,172           | \$3,410,758                   | \$3,410,758                             | 611.40%                                                                         |
| CHILD SAFETY<br>FUND            | \$3,572             | \$3,325                      | \$5,326             | \$6,970                       | \$6,970                                 | 109.62%                                                                         |
| COURT<br>TECHNOLOGY<br>FUND     | \$17,130            | \$15,440                     | \$15,486            | \$17,130                      | \$17,130                                | 10.95%                                                                          |
| PUBLIC SAFETY<br>FUND           | \$88,729            | \$4,600                      | \$101,987           | \$7,350                       | \$7,350                                 | 59.78%                                                                          |
| TAX INCREMENT<br>FINANCING FUND | \$817,255           | \$838,872                    | \$586,069           | \$875,565                     | \$875,565                               | 4.37%                                                                           |
| <b>Total Revenues</b>           | <b>\$48,565,572</b> | <b>\$42,601,361</b>          | <b>\$42,434,050</b> | <b>\$51,691,425</b>           | <b>\$51,800,103</b>                     | <b>21.59%</b>                                                                   |

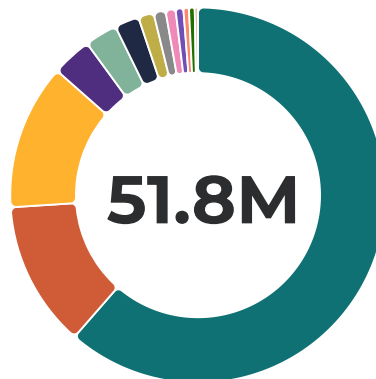


## Revenues by Function

### Historical Revenue by Function



### FY26 Revenues by Function



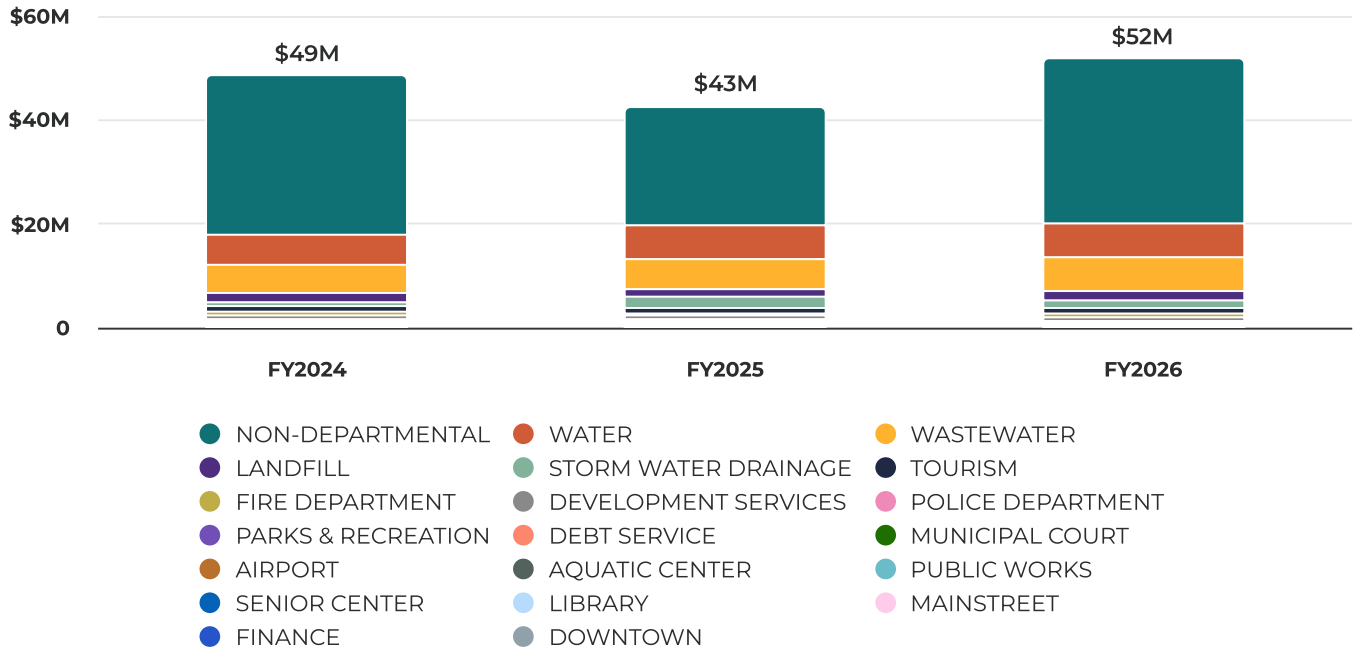
|                      |              |        |
|----------------------|--------------|--------|
| NON-DEPARTMENTAL     | \$31,814,041 | 61.42% |
| WASTEWATER           | \$6,503,348  | 12.55% |
| WATER                | \$6,500,494  | 12.55% |
| LANDFILL             | \$1,775,175  | 3.43%  |
| STORM WATER DRAINAGE | \$1,454,904  | 2.81%  |
| TOURISM              | \$1,088,028  | 2.10%  |
| FIRE DEPARTMENT      | \$689,300    | 1.33%  |
| DEVELOPMENT SERVICES | \$539,423    | 1.04%  |
| PARKS & LEISURE      | \$439,790    | 0.85%  |
| POLICE DEPARTMENT    | \$347,145    | 0.67%  |
| DEBT SERVICE         | \$252,480    | 0.49%  |
| MUNICIPAL COURT      | \$248,570    | 0.48%  |
| AIRPORT              | \$128,610    | 0.25%  |
| PUBLIC WORKS         | \$15,255     | 0.03%  |
| CENTRAL GOVERNMENT   | \$2,150      | 0.00%  |
| FINANCE              | \$1,390      | 0.00%  |

## Revenues by Function

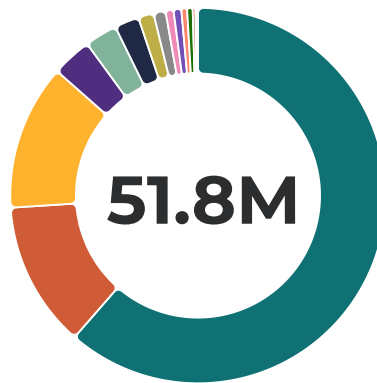
| Category              | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026 Council<br>Adopted<br>Budget |
|-----------------------|---------------------|------------------------------|---------------------|-------------------------------|--------------------------------------|
| NON-DEPARTMENTAL      | \$30,615,696        | \$22,933,122                 | \$24,520,192        | \$31,821,095                  | \$31,814,041                         |
| POLICE DEPARTMENT     | \$445,042           | \$343,870                    | \$159,392           | \$347,145                     | \$347,145                            |
| FINANCE               | \$1,503             | \$1,390                      | \$1,278             | \$1,390                       | \$1,390                              |
| DEVELOPMENT SERVICES  | \$625,738           | \$731,223                    | \$979,880           | \$539,423                     | \$539,423                            |
| MUNICIPAL COURT       | \$283,196           | \$259,630                    | \$237,764           | \$248,570                     | \$248,570                            |
| FIRE DEPARTMENT       | \$698,302           | \$638,500                    | \$601,242           | \$689,300                     | \$689,300                            |
| PARKS & LEISURE       | \$460,041           | \$443,081                    | \$518,165           | \$439,790                     | \$439,790                            |
| PUBLIC WORKS          | \$22,988            | \$15,255                     | \$20,275            | \$15,255                      | \$15,255                             |
| MAINSTREET            | \$14,630            | -                            | -                   | -                             | -                                    |
| WATER                 | \$6,010,685         | \$6,352,696                  | \$5,516,910         | \$6,500,494                   | \$6,500,494                          |
| WASTEWATER            | \$5,329,602         | \$5,983,953                  | \$5,443,177         | \$6,387,616                   | \$6,503,348                          |
| LANDFILL              | \$1,587,631         | \$1,449,375                  | \$1,812,724         | \$1,775,175                   | \$1,775,175                          |
| AIRPORT               | \$128,304           | \$130,350                    | \$133,588           | \$128,610                     | \$128,610                            |
| STORM WATER DRAINAGE  | \$1,000,755         | \$2,046,850                  | \$1,306,360         | \$1,454,904                   | \$1,454,904                          |
| TOURISM               | \$1,036,155         | \$995,458                    | \$874,527           | \$1,088,028                   | \$1,088,028                          |
| DEBT SERVICE          | \$305,304           | \$276,608                    | \$306,795           | \$252,480                     | \$252,480                            |
| CENTRAL GOVERNMENT    | -                   | -                            | \$1,780             | \$2,150                       | \$2,150                              |
| <b>Total Revenues</b> | <b>\$48,565,572</b> | <b>\$42,601,361</b>          | <b>\$42,434,050</b> | <b>\$51,691,425</b>           | <b>\$51,800,103</b>                  |

# Revenues by Department

Historical Revenue by Department



## FY26 Revenues by Department



|                      |              |        |
|----------------------|--------------|--------|
| NON-DEPARTMENTAL     | \$31,814,041 | 61.42% |
| WASTEWATER           | \$6,503,348  | 12.55% |
| WATER                | \$6,500,494  | 12.55% |
| LANDFILL             | \$1,775,175  | 3.43%  |
| STORM WATER DRAINAGE | \$1,454,904  | 2.81%  |
| TOURISM              | \$1,088,028  | 2.10%  |
| FIRE DEPARTMENT      | \$689,300    | 1.33%  |
| DEVELOPMENT SERVICES | \$539,423    | 1.04%  |
| PARKS & RECREATION   | \$351,935    | 0.68%  |
| POLICE DEPARTMENT    | \$347,145    | 0.67%  |
| DEBT SERVICE         | \$252,480    | 0.49%  |
| MUNICIPAL COURT      | \$248,570    | 0.48%  |
| AIRPORT              | \$128,610    | 0.25%  |
| AQUATIC CENTER       | \$56,400     | 0.11%  |
| SENIOR CENTER        | \$29,720     | 0.06%  |
| PUBLIC WORKS         | \$15,255     | 0.03%  |
| DOWNTOWN             | \$2,150      | 0.00%  |
| LIBRARY              | \$1,735      | 0.00%  |
| FINANCE              | \$1,390      | 0.00%  |

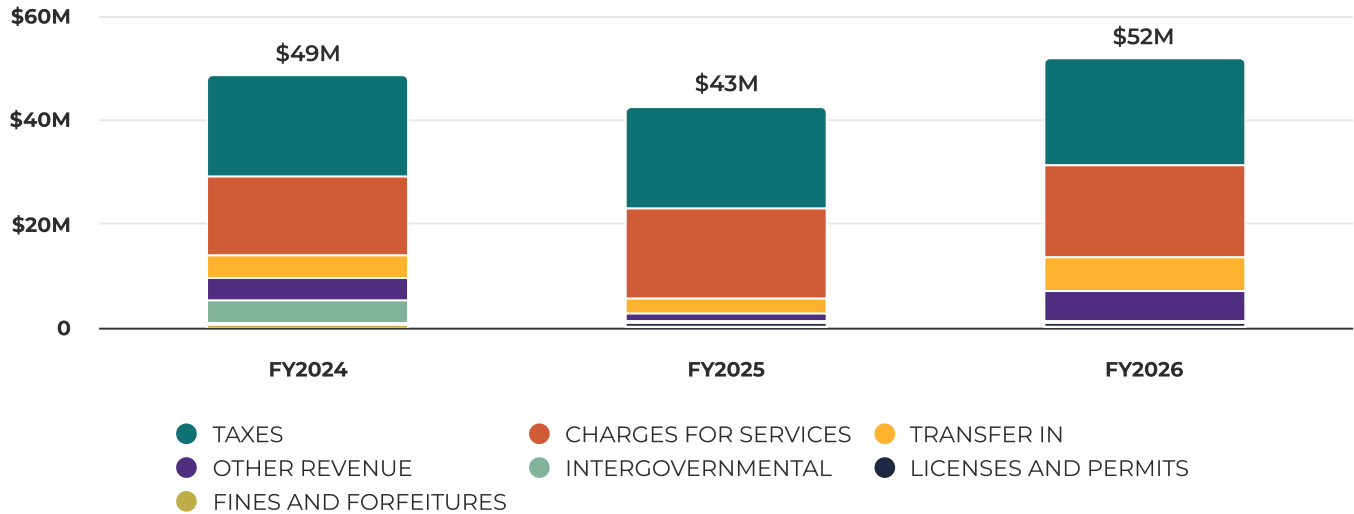
## Revenues by Department

| Category             | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| LIBRARY              | \$18,759     | \$1,555                | \$8,431      | \$1,735                 | \$1,735                        | 11.58%                                                        |
| AQUATIC CENTER       | \$36,099     | \$56,400               | \$35,189     | \$56,400                | \$56,400                       | 0.00%                                                         |
| SENIOR CENTER        | \$10,162     | \$11,691               | \$18,510     | \$29,720                | \$29,720                       | 154.21%                                                       |
| PARKS & RECREATION   | \$395,021    | \$373,435              | \$456,035    | \$351,935               | \$351,935                      | -5.76%                                                        |
| NON-DEPARTMENTAL     | \$30,615,696 | \$22,933,122           | \$24,520,192 | \$31,821,095            | \$31,814,041                   | 38.73%                                                        |
| POLICE DEPARTMENT    | \$445,042    | \$343,870              | \$159,392    | \$347,145               | \$347,145                      | 0.95%                                                         |
| FINANCE              | \$1,503      | \$1,390                | \$1,278      | \$1,390                 | \$1,390                        | 0.00%                                                         |
| DEVELOPMENT SERVICES | \$625,738    | \$731,223              | \$979,880    | \$539,423               | \$539,423                      | -26.23%                                                       |

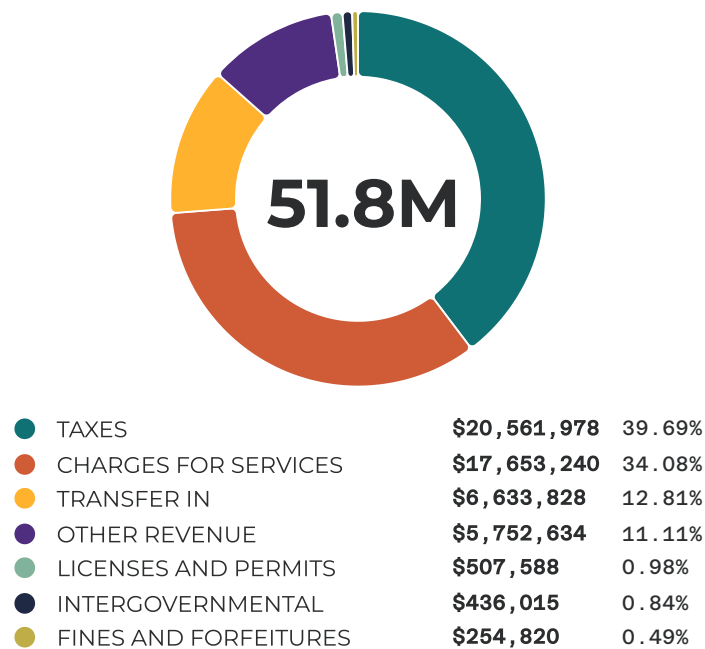
| Category                | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| MUNICIPAL COURT         | \$283,196           | \$259,630                    | \$237,764           | \$248,570                     | \$248,570                               | -4.26%                                                                          |
| FIRE DEPARTMENT         | \$698,302           | \$638,500                    | \$601,242           | \$689,300                     | \$689,300                               | 7.96%                                                                           |
| PUBLIC WORKS            | \$22,988            | \$15,255                     | \$20,275            | \$15,255                      | \$15,255                                | 0.00%                                                                           |
| MAINSTREET              | \$14,630            | -                            | -                   | -                             | -                                       | -                                                                               |
| WATER                   | \$6,010,685         | \$6,352,696                  | \$5,516,910         | \$6,500,494                   | \$6,500,494                             | 2.33%                                                                           |
| WASTEWATER              | \$5,329,602         | \$5,983,953                  | \$5,443,177         | \$6,387,616                   | \$6,503,348                             | 8.68%                                                                           |
| LANDFILL                | \$1,587,631         | \$1,449,375                  | \$1,812,724         | \$1,775,175                   | \$1,775,175                             | 22.48%                                                                          |
| AIRPORT                 | \$128,304           | \$130,350                    | \$133,588           | \$128,610                     | \$128,610                               | -1.33%                                                                          |
| STORM WATER<br>DRAINAGE | \$1,000,755         | \$2,046,850                  | \$1,306,360         | \$1,454,904                   | \$1,454,904                             | -28.92%                                                                         |
| TOURISM                 | \$1,036,155         | \$995,458                    | \$874,527           | \$1,088,028                   | \$1,088,028                             | 9.30%                                                                           |
| DEBT SERVICE            | \$305,304           | \$276,608                    | \$306,795           | \$252,480                     | \$252,480                               | -8.72%                                                                          |
| DOWNTOWN                | -                   | -                            | \$1,780             | \$2,150                       | \$2,150                                 | -                                                                               |
| <b>Total Revenues</b>   | <b>\$48,565,572</b> | <b>\$42,601,361</b>          | <b>\$42,434,050</b> | <b>\$51,691,425</b>           | <b>\$51,800,103</b>                     | <b>21.59%</b>                                                                   |

## Revenues by Revenue Source

### Historical Revenue by Revenue Source



### FY26 Revenues by Revenue Source



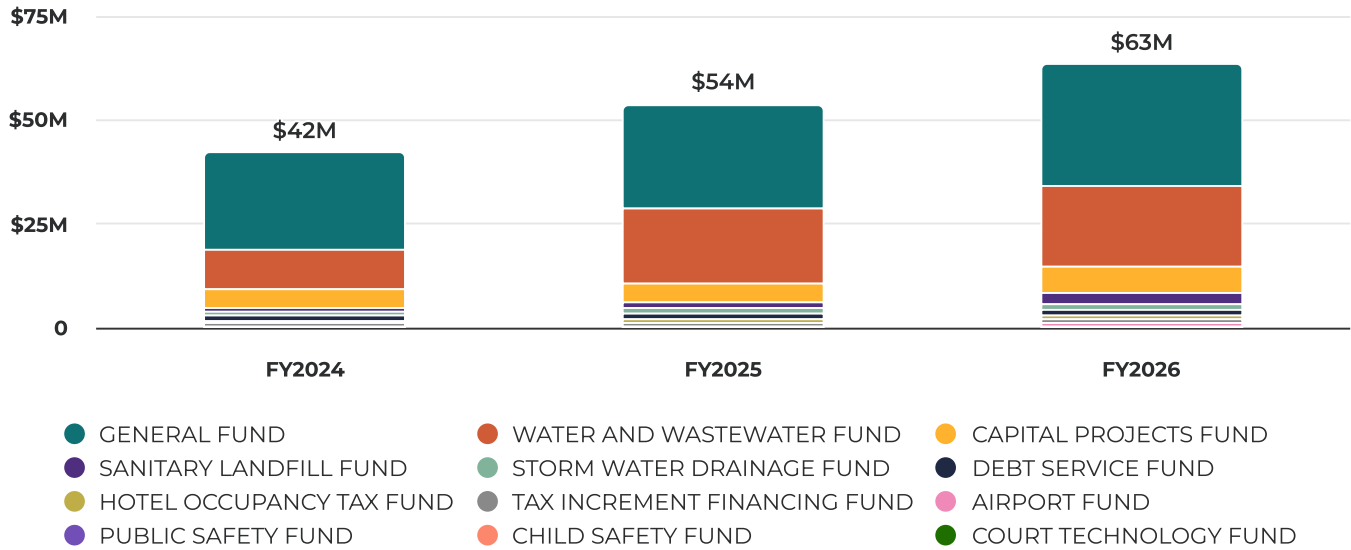
## Revenues by Revenue Source

| Category             | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| TAXES                | \$19,578,824 | \$19,611,095           | \$19,096,466 | \$20,561,978            | \$20,561,978                   | 4.85%                                                         |
| LICENSES AND PERMITS | \$621,243    | \$486,238              | \$878,032    | \$507,588               | \$507,588                      | 4.39%                                                         |

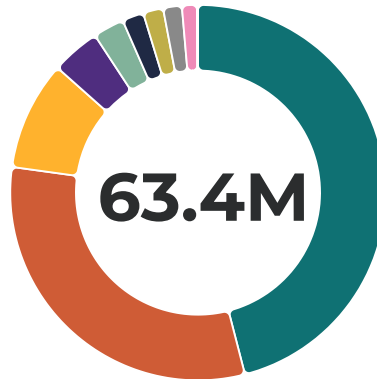
| Category                 | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| FINES AND<br>FORFEITURES | \$364,431           | \$262,755                    | \$330,432           | \$254,820                     | \$254,820                               | -3.02%                                                                          |
| INTERGOVERNMENTAL        | \$4,180,042         | \$435,865                    | \$319,716           | \$436,015                     | \$436,015                               | 0.03%                                                                           |
| CHARGES FOR<br>SERVICES  | \$15,238,775        | \$17,408,049                 | \$15,602,054        | \$17,537,508                  | \$17,653,240                            | 1.41%                                                                           |
| OTHER REVENUE            | \$4,286,070         | \$1,405,395                  | \$3,216,186         | \$5,752,634                   | \$5,752,634                             | 309.33%                                                                         |
| TRANSFER IN              | \$4,296,187         | \$2,991,964                  | \$2,991,164         | \$6,640,882                   | \$6,633,828                             | 121.72%                                                                         |
| <b>Total Revenues</b>    | <b>\$48,565,572</b> | <b>\$42,601,361</b>          | <b>\$42,434,050</b> | <b>\$51,691,425</b>           | <b>\$51,800,103</b>                     | <b>21.59%</b>                                                                   |

## Expenditures by Fund

### Historical Expenditures by Fund



### FY26 Expenditures by Fund



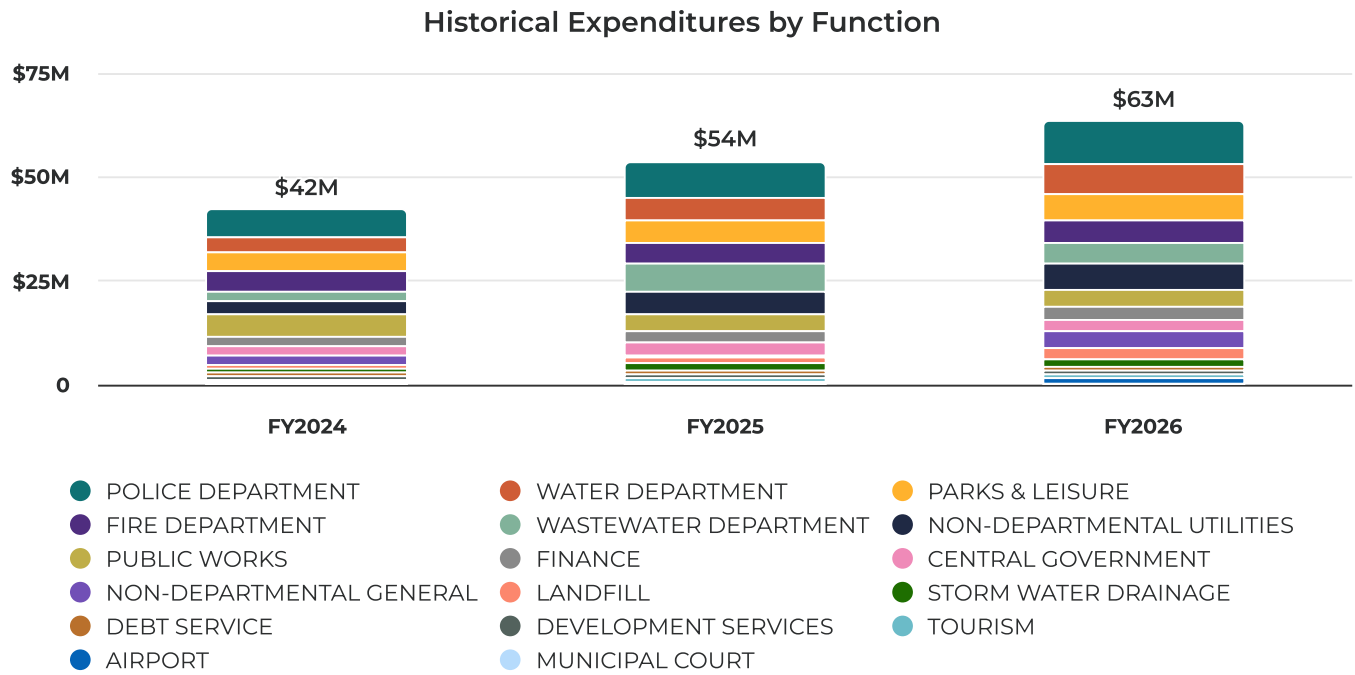
|                              |              |        |
|------------------------------|--------------|--------|
| GENERAL FUND                 | \$29,136,848 | 45.97% |
| WATER AND WASTEWATER FUND    | \$19,788,065 | 31.22% |
| CAPITAL PROJECTS FUND        | \$5,943,329  | 9.38%  |
| SANITARY LANDFILL FUND       | \$2,665,300  | 4.21%  |
| STORM WATER DRAINAGE FUND    | \$1,688,087  | 2.66%  |
| AIRPORT FUND                 | \$1,171,437  | 1.85%  |
| DEBT SERVICE FUND            | \$1,100,725  | 1.74%  |
| HOTEL OCCUPANCY TAX FUND     | \$1,020,830  | 1.61%  |
| TAX INCREMENT FINANCING FUND | \$821,450    | 1.30%  |
| CHILD SAFETY FUND            | \$22,050     | 0.03%  |
| COURT TECHNOLOGY FUND        | \$14,833     | 0.02%  |
| PUBLIC SAFETY FUND           | \$10,761     | 0.02%  |



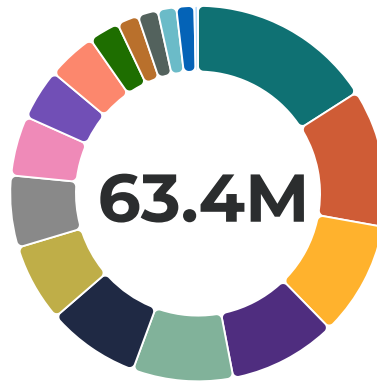
## Expenditures by Fund

| Category                        | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND                    | \$23,201,092        | \$24,924,230                 | \$19,568,808        | \$29,138,971                  | \$29,136,848                            | 16.90%                                                                          |
| WATER AND<br>WASTEWATER<br>FUND | \$9,679,354         | \$18,292,153                 | \$13,828,509        | \$19,824,323                  | \$19,788,065                            | 8.18%                                                                           |
| SANITARY LANDFILL<br>FUND       | \$1,133,964         | \$1,392,587                  | \$1,038,397         | \$2,665,829                   | \$2,665,300                             | 91.39%                                                                          |
| AIRPORT FUND                    | \$297,655           | \$348,083                    | \$499,938           | \$1,171,437                   | \$1,171,437                             | 236.54%                                                                         |
| STORM WATER<br>DRAINAGE FUND    | \$898,628           | \$1,558,251                  | \$1,401,121         | \$1,688,354                   | \$1,688,087                             | 8.33%                                                                           |
| HOTEL OCCUPANCY<br>TAX FUND     | \$631,724           | \$876,407                    | \$598,066           | \$837,830                     | \$1,020,830                             | 16.48%                                                                          |
| DEBT SERVICE<br>FUND            | \$1,096,225         | \$1,099,225                  | \$1,098,806         | \$1,100,725                   | \$1,100,725                             | 0.14%                                                                           |
| CAPITAL PROJECTS<br>FUND        | \$4,386,809         | \$4,282,437                  | \$966,028           | \$5,943,329                   | \$5,943,329                             | 38.78%                                                                          |
| CHILD SAFETY<br>FUND            | -                   | -                            | -                   | \$21,000                      | \$22,050                                | -                                                                               |
| COURT<br>TECHNOLOGY<br>FUND     | \$1,179             | \$4,333                      | \$884               | \$14,833                      | \$14,833                                | 242.33%                                                                         |
| PUBLIC SAFETY<br>FUND           | \$7,408             | \$64,225                     | \$34,708            | \$10,761                      | \$10,761                                | -83.24%                                                                         |
| TAX INCREMENT<br>FINANCING FUND | \$828,375           | \$823,850                    | \$823,050           | \$821,450                     | \$821,450                               | -0.29%                                                                          |
| <b>Total<br/>Expenditures</b>   | <b>\$42,162,413</b> | <b>\$53,665,781</b>          | <b>\$39,858,316</b> | <b>\$63,238,842</b>           | <b>\$63,383,715</b>                     | <b>18.11%</b>                                                                   |

## Expenditures by Function



## FY26 Expenditures by Function



|                            |              |        |
|----------------------------|--------------|--------|
| POLICE DEPARTMENT          | \$10,120,713 | 15.97% |
| WATER DEPARTMENT           | \$7,516,990  | 11.86% |
| PARKS & LEISURE            | \$6,252,818  | 9.87%  |
| NON-DEPARTMENTAL UTILITIES | \$5,884,988  | 9.28%  |
| FIRE DEPARTMENT            | \$5,489,940  | 8.66%  |
| WASTEWATER DEPARTMENT      | \$5,078,673  | 8.01%  |
| PUBLIC WORKS               | \$4,249,055  | 6.70%  |
| NON-DEPARTMENTAL GENERAL   | \$3,927,687  | 6.20%  |
| FINANCE                    | \$3,260,611  | 5.14%  |
| CENTRAL GOVERNMENT         | \$2,785,685  | 4.39%  |
| LANDFILL                   | \$2,665,300  | 4.21%  |
| STORM WATER DRAINAGE       | \$1,688,087  | 2.66%  |
| AIRPORT                    | \$1,171,437  | 1.85%  |
| DEBT SERVICE               | \$1,100,725  | 1.74%  |
| TOURISM                    | \$1,020,830  | 1.61%  |
| DEVELOPMENT SERVICES       | \$972,988    | 1.54%  |
| MUNICIPAL COURT            | \$197,188    | 0.31%  |

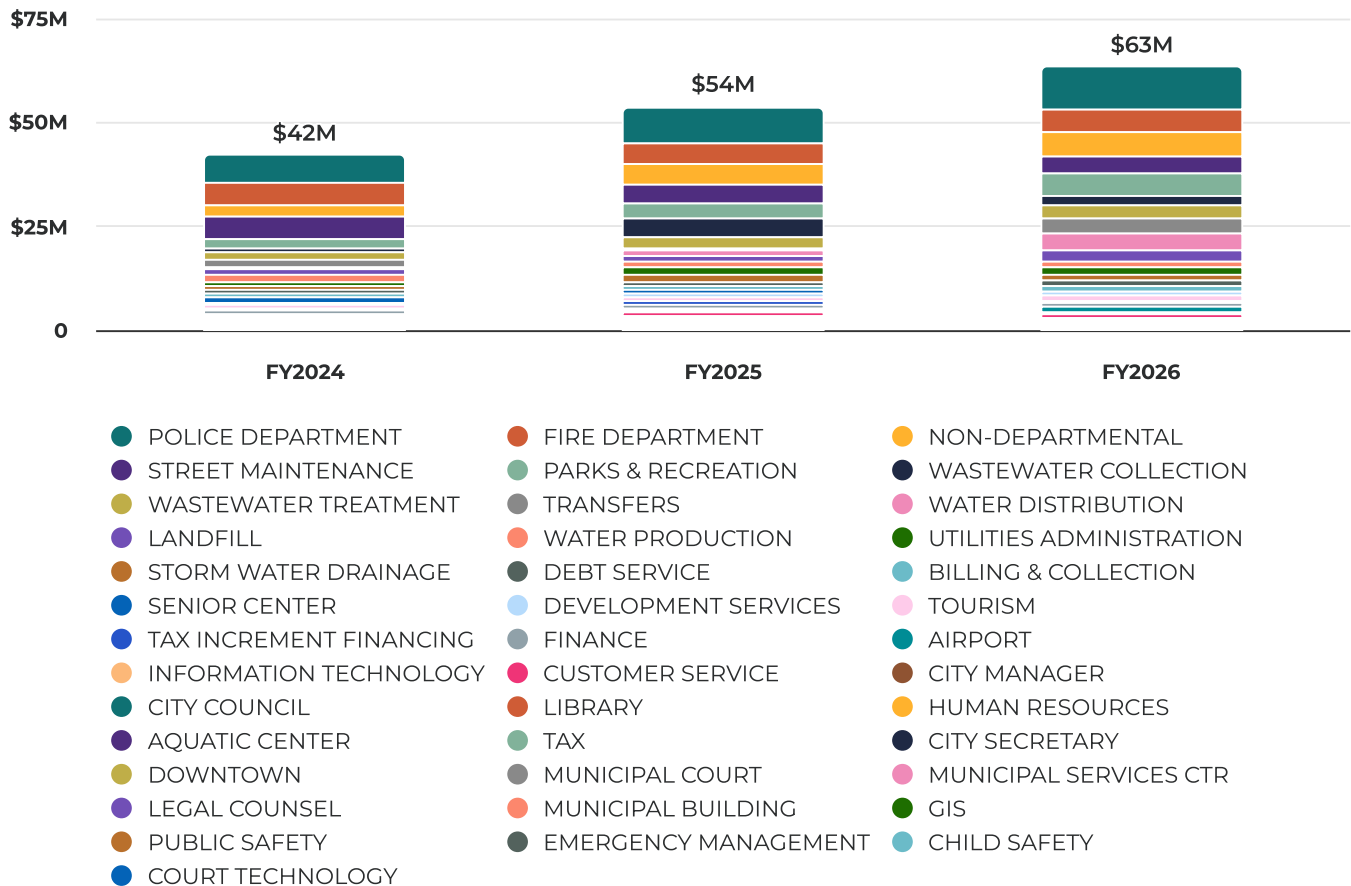
## Expenditures by Function

| Category                 | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CENTRAL GOVERNMENT       | \$2,305,483 | \$3,059,786            | \$2,489,932 | \$2,785,685             | \$2,785,685                    | -8.96%                                                        |
| FINANCE                  | \$2,424,613 | \$2,706,629            | \$2,796,270 | \$3,260,611             | \$3,260,611                    | 20.47%                                                        |
| MUNICIPAL COURT          | \$156,923   | \$163,515              | \$155,276   | \$197,188               | \$197,188                      | 20.59%                                                        |
| PUBLIC WORKS             | \$5,308,155 | \$4,426,393            | \$1,507,640 | \$4,249,055             | \$4,249,055                    | -4.01%                                                        |
| PARKS & LEISURE          | \$4,294,929 | \$5,392,568            | \$3,639,010 | \$6,252,818             | \$6,252,818                    | 15.95%                                                        |
| FIRE DEPARTMENT          | \$4,999,339 | \$4,925,242            | \$4,607,080 | \$5,492,063             | \$5,489,940                    | 11.47%                                                        |
| POLICE DEPARTMENT        | \$6,915,208 | \$8,744,180            | \$6,191,406 | \$10,119,663            | \$10,120,713                   | 15.74%                                                        |
| DEVELOPMENT SERVICES     | \$752,193   | \$936,468              | \$554,487   | \$972,988               | \$972,988                      | 3.90%                                                         |
| NON-DEPARTMENTAL GENERAL | \$1,949,037 | \$520,444              | \$495,944   | \$3,927,687             | \$3,927,687                    | 654.68%                                                       |

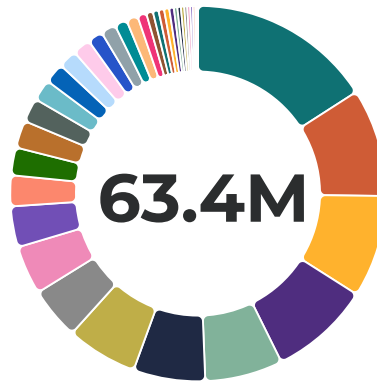
| Category                   | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| NON-DEPARTMENTAL UTILITIES | \$3,057,725         | \$5,118,236            | \$4,946,215         | \$5,891,246             | \$5,884,988                    | 14.98%                                                        |
| WATER DEPARTMENT           | \$3,489,060         | \$5,271,352            | \$3,039,981         | \$7,516,990             | \$7,516,990                    | 42.60%                                                        |
| WASTEWATER DEPARTMENT      | \$2,451,552         | \$7,126,415            | \$4,798,746         | \$5,108,673             | \$5,078,673                    | -28.73%                                                       |
| LANDFILL                   | \$1,133,964         | \$1,392,587            | \$1,038,397         | \$2,665,829             | \$2,665,300                    | 91.39%                                                        |
| AIRPORT                    | \$297,655           | \$348,083              | \$499,938           | \$1,171,437             | \$1,171,437                    | 236.54%                                                       |
| STORM WATER DRAINAGE       | \$898,628           | \$1,558,251            | \$1,401,121         | \$1,688,354             | \$1,688,087                    | 8.33%                                                         |
| TOURISM                    | \$631,724           | \$876,407              | \$598,066           | \$837,830               | \$1,020,830                    | 16.48%                                                        |
| DEBT SERVICE               | \$1,096,225         | \$1,099,225            | \$1,098,806         | \$1,100,725             | \$1,100,725                    | 0.14%                                                         |
| <b>Total Expenditures</b>  | <b>\$42,162,413</b> | <b>\$53,665,781</b>    | <b>\$39,858,316</b> | <b>\$63,238,842</b>     | <b>\$63,383,715</b>            | <b>18.11%</b>                                                 |

## Expenditures by Department

Historical Expenditures by Department



## FY26 Expenditures by Department



|                          |              |        |
|--------------------------|--------------|--------|
| POLICE DEPARTMENT        | \$10,087,902 | 15.92% |
| NON-DEPARTMENTAL         | \$5,884,988  | 9.28%  |
| PARKS & RECREATION       | \$5,585,664  | 8.81%  |
| FIRE DEPARTMENT          | \$5,489,940  | 8.66%  |
| STREET MAINTENANCE       | \$4,249,055  | 6.70%  |
| TRANSFERS                | \$3,927,687  | 6.20%  |
| WATER DISTRIBUTION       | \$3,876,632  | 6.12%  |
| WASTEWATER TREATMENT     | \$2,850,753  | 4.50%  |
| LANDFILL                 | \$2,665,300  | 4.21%  |
| WASTEWATER COLLECTION    | \$2,227,920  | 3.51%  |
| STORM WATER DRAINAGE     | \$1,688,087  | 2.66%  |
| UTILITIES ADMINISTRATION | \$1,510,101  | 2.38%  |
| WATER PRODUCTION         | \$1,494,421  | 2.36%  |
| BILLING & COLLECTION     | \$1,307,414  | 2.06%  |
| AIRPORT                  | \$1,171,437  | 1.85%  |
| DEBT SERVICE             | \$1,100,725  | 1.74%  |
| TOURISM                  | \$1,020,830  | 1.61%  |
| DEVELOPMENT SERVICES     | \$972,988    | 1.54%  |
| FINANCE                  | \$828,915    | 1.31%  |
| TAX INCREMENT FINANCING  | \$821,450    | 1.30%  |
| INFORMATION TECHNOLOGY   | \$673,635    | 1.06%  |
| CUSTOMER SERVICE         | \$635,836    | 1.00%  |
| CITY MANAGER             | \$488,975    | 0.77%  |
| HUMAN RESOURCES          | \$365,366    | 0.58%  |
| LIBRARY                  | \$315,611    | 0.50%  |
| TAX                      | \$302,832    | 0.48%  |
| SENIOR CENTER            | \$279,958    | 0.44%  |
| CITY SECRETARY           | \$255,665    | 0.40%  |
| CITY COUNCIL             | \$192,126    | 0.30%  |
| DOWNTOWN                 | \$190,914    | 0.30%  |
| MUNICIPAL COURT          | \$182,355    | 0.29%  |
| MUNICIPAL SERVICES CTR   | \$163,814    | 0.26%  |
| LEGAL COUNSEL            | \$160,053    | 0.25%  |
| MUNICIPAL BUILDING       | \$143,052    | 0.23%  |
| GIS                      | \$130,425    | 0.21%  |
| AQUATIC CENTER           | \$71,585     | 0.11%  |
| CHILD SAFETY             | \$22,050     | 0.03%  |
| EMERGENCY MANAGEMENT     | \$21,660     | 0.03%  |
| COURT TECHNOLOGY         | \$14,833     | 0.02%  |

● PUBLIC SAFETY

\$10,761

0.02%

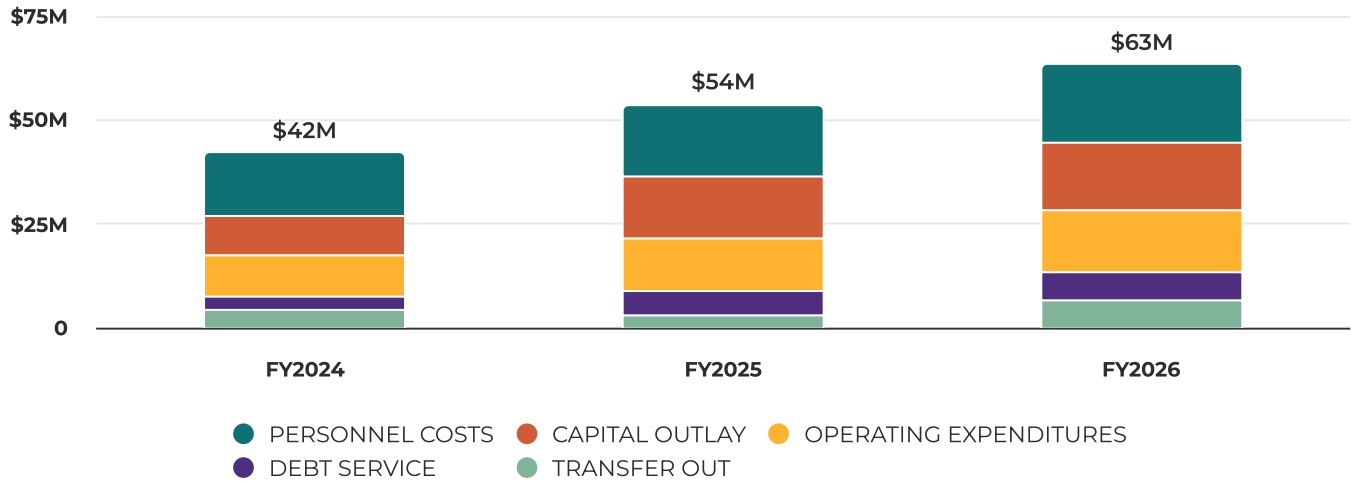
## Expenditures by Department

| Category                    | FY 2024 YTD | FY 2025<br>Amended<br>Budget | FY 2025 YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------|-------------|------------------------------|-------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| UTILITIES<br>ADMINISTRATION | \$740,286   | \$2,113,549                  | \$778,090   | \$1,510,101                   | \$1,510,101                             | -28.55%                                                                         |
| WATER<br>PRODUCTION         | \$1,976,410 | \$1,298,603                  | \$951,105   | \$1,494,421                   | \$1,494,421                             | 15.08%                                                                          |
| WATER<br>DISTRIBUTION       | \$513,211   | \$1,226,147                  | \$756,275   | \$3,876,632                   | \$3,876,632                             | 216.16%                                                                         |
| BILLING &<br>COLLECTION     | \$681,017   | \$776,150                    | \$1,043,568 | \$1,307,414                   | \$1,307,414                             | 68.45%                                                                          |
| CUSTOMER<br>SERVICE         | \$259,153   | \$633,053                    | \$554,510   | \$635,836                     | \$635,836                               | 0.44%                                                                           |
| FIRE DEPARTMENT             | \$4,999,339 | \$4,925,242                  | \$4,607,080 | \$5,492,063                   | \$5,489,940                             | 11.47%                                                                          |
| DEVELOPMENT<br>SERVICES     | \$752,193   | \$936,468                    | \$554,486   | \$972,988                     | \$972,988                               | 3.90%                                                                           |
| CITY COUNCIL                | \$424,279   | \$523,188                    | \$482,331   | \$192,126                     | \$192,126                               | -63.28%                                                                         |
| CITY MANAGER                | \$416,787   | \$478,943                    | \$411,510   | \$488,975                     | \$488,975                               | 2.09%                                                                           |
| CITY SECRETARY              | \$187,750   | \$237,050                    | \$234,398   | \$255,665                     | \$255,665                               | 7.85%                                                                           |
| EMERGENCY<br>MANAGEMENT     | \$15,999    | \$18,972                     | \$15,674    | \$21,660                      | \$21,660                                | 14.17%                                                                          |
| WASTEWATER<br>COLLECTION    | \$951,485   | \$4,420,267                  | \$3,199,004 | \$2,227,920                   | \$2,227,920                             | -49.60%                                                                         |
| MUNICIPAL<br>BUILDING       | \$137,134   | \$150,442                    | \$116,202   | \$143,052                     | \$143,052                               | -4.91%                                                                          |
| WASTEWATER<br>TREATMENT     | \$1,500,067 | \$2,706,148                  | \$1,599,742 | \$2,880,753                   | \$2,850,753                             | 5.34%                                                                           |
| LANDFILL                    | \$1,133,964 | \$1,392,587                  | \$1,038,397 | \$2,665,829                   | \$2,665,300                             | 91.39%                                                                          |
| MUNICIPAL<br>SERVICES CTR   | \$102,608   | \$209,308                    | \$83,097    | \$163,814                     | \$163,814                               | -21.74%                                                                         |
| AIRPORT                     | \$297,655   | \$348,083                    | \$499,938   | \$1,171,437                   | \$1,171,437                             | 236.54%                                                                         |
| HUMAN<br>RESOURCES          | \$186,282   | \$343,858                    | \$233,748   | \$365,366                     | \$365,366                               | 6.25%                                                                           |
| STORM WATER<br>DRAINAGE     | \$898,628   | \$1,558,251                  | \$1,401,121 | \$1,688,354                   | \$1,688,087                             | 8.33%                                                                           |
| DOWNTOWN                    | \$175,967   | \$196,458                    | \$151,588   | \$190,914                     | \$190,914                               | -2.82%                                                                          |
| STREET<br>MAINTENANCE       | \$5,308,155 | \$4,426,393                  | \$1,507,640 | \$4,249,055                   | \$4,249,055                             | -4.01%                                                                          |
| TOURISM                     | \$631,724   | \$876,407                    | \$598,066   | \$837,830                     | \$1,020,830                             | 16.48%                                                                          |
| CHILD SAFETY                | -           | -                            | -           | \$21,000                      | \$22,050                                | -                                                                               |
| COURT<br>TECHNOLOGY         | \$1,179     | \$4,333                      | \$884       | \$14,833                      | \$14,833                                | 242.33%                                                                         |
| DEBT SERVICE                | \$1,096,225 | \$1,099,225                  | \$1,098,806 | \$1,100,725                   | \$1,100,725                             | 0.14%                                                                           |
| PUBLIC SAFETY               | \$7,408     | \$64,225                     | \$34,708    | \$10,761                      | \$10,761                                | -83.24%                                                                         |
| FINANCE                     | \$693,785   | \$864,021                    | \$695,120   | \$828,915                     | \$828,915                               | -4.06%                                                                          |
| TRANSFERS                   | \$1,949,037 | \$520,444                    | \$495,944   | \$3,927,687                   | \$3,927,687                             | 654.68%                                                                         |

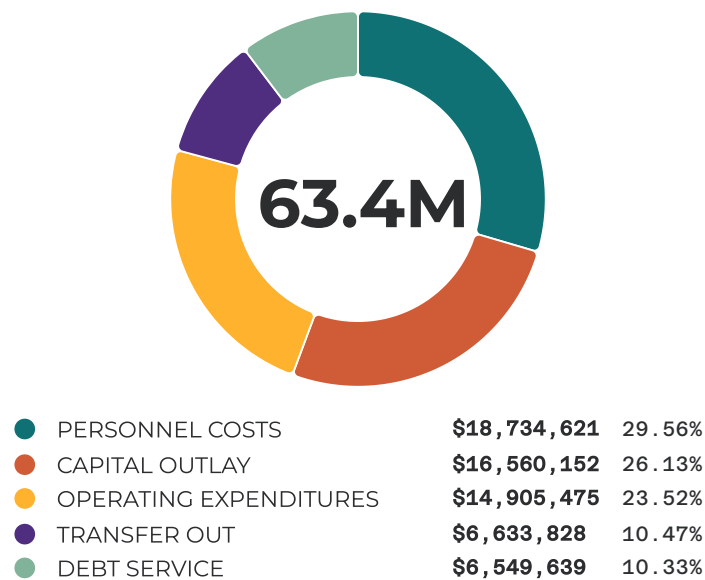
| Category                      | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| INFORMATION<br>TECHNOLOGY     | \$425,222           | \$618,261                    | \$566,332           | \$673,635                     | \$673,635                               | 8.96%                                                                           |
| NON-<br>DEPARTMENTAL          | \$3,057,725         | \$5,118,236                  | \$4,946,215         | \$5,891,246                   | \$5,884,988                             | 14.98%                                                                          |
| TAX                           | \$221,436           | \$242,608                    | \$234,532           | \$302,832                     | \$302,832                               | 24.82%                                                                          |
| TAX INCREMENT<br>FINANCING    | \$828,375           | \$823,850                    | \$823,050           | \$821,450                     | \$821,450                               | -0.29%                                                                          |
| LEGAL COUNSEL                 | \$129,992           | \$150,847                    | \$82,373            | \$160,053                     | \$160,053                               | 6.10%                                                                           |
| MUNICIPAL COURT               | \$155,744           | \$159,182                    | \$154,392           | \$182,355                     | \$182,355                               | 14.56%                                                                          |
| PARKS &<br>RECREATION         | \$2,363,887         | \$3,646,267                  | \$2,098,188         | \$5,585,664                   | \$5,585,664                             | 53.19%                                                                          |
| LIBRARY                       | \$280,314           | \$302,014                    | \$243,253           | \$315,611                     | \$315,611                               | 4.50%                                                                           |
| SENIOR CENTER                 | \$1,330,954         | \$1,063,231                  | \$1,042,769         | \$279,958                     | \$279,958                               | -73.67%                                                                         |
| AQUATIC CENTER                | \$319,774           | \$381,056                    | \$254,800           | \$71,585                      | \$71,585                                | -81.21%                                                                         |
| POLICE<br>DEPARTMENT          | \$6,907,800         | \$8,679,955                  | \$6,156,698         | \$10,087,902                  | \$10,087,902                            | 16.22%                                                                          |
| GIS                           | \$103,463           | \$132,459                    | \$112,680           | \$130,425                     | \$130,425                               | -1.54%                                                                          |
| CODE<br>ENFORCEMENT           | -                   | -                            | \$1                 | -                             | -                                       | -                                                                               |
| <b>Total<br/>Expenditures</b> | <b>\$42,162,413</b> | <b>\$53,665,781</b>          | <b>\$39,858,316</b> | <b>\$63,238,842</b>           | <b>\$63,383,715</b>                     | <b>18.11%</b>                                                                   |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Object Summary 1



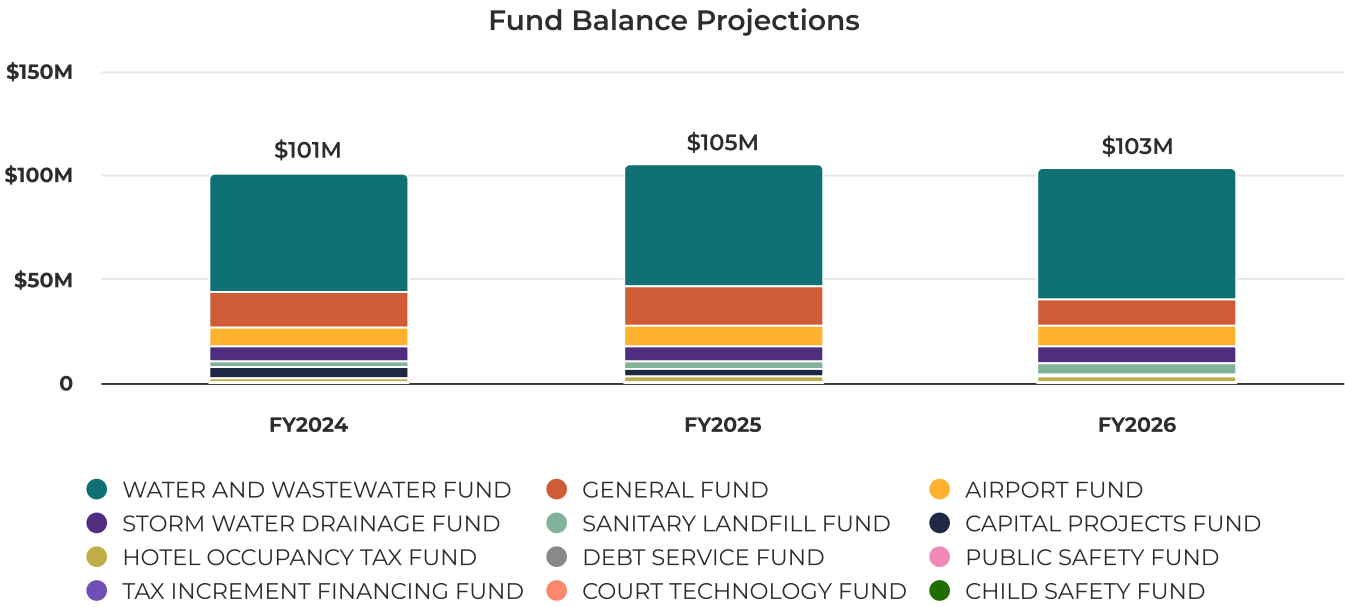
## Expenditures by Category

| Category               | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS        | \$15,155,192 | \$17,382,747           | \$14,475,504 | \$18,717,260            | \$18,734,621                   | 7.78%                                                         |
| OPERATING EXPENDITURES | \$10,213,083 | \$12,957,721           | \$10,113,069 | \$14,721,425            | \$14,905,475                   | 15.03%                                                        |
| CAPITAL OUTLAY         | \$9,471,852  | \$14,686,781           | \$6,765,479  | \$16,609,636            | \$16,560,152                   | 12.76%                                                        |
| DEBT SERVICE           | \$3,032,788  | \$5,646,568            | \$5,513,100  | \$6,549,639             | \$6,549,639                    | 15.99%                                                        |
| TRANSFER OUT           | \$4,289,498  | \$2,991,964            | \$2,991,164  | \$6,640,882             | \$6,633,828                    | 121.72%                                                       |



| Category           | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| Total Expenditures | \$42,162,413 | \$53,665,781           | \$39,858,316 | \$63,238,842            | \$63,383,715                   | 18.11%                                                        |

Fund Balance



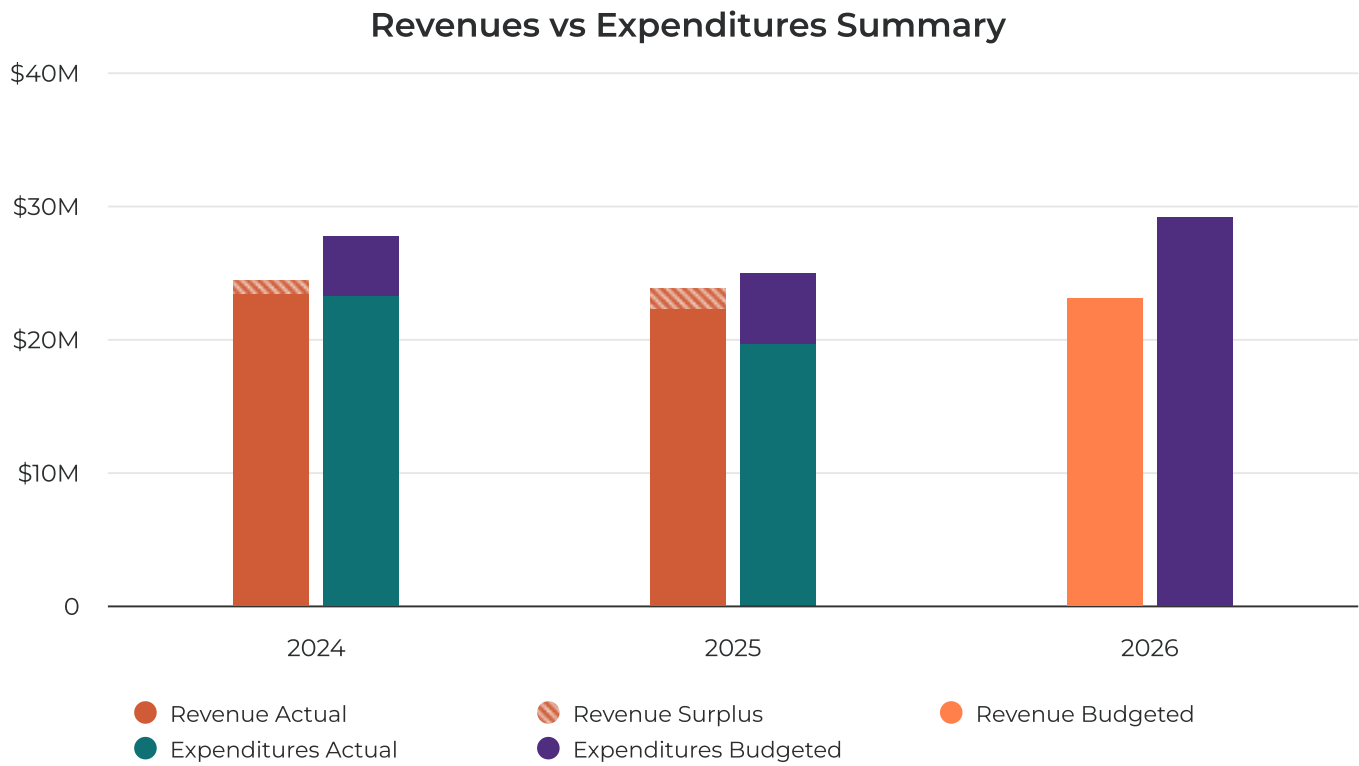
## Financial Summary

| Fund Balance                 | FY 2024              | FY 2025              | FY 2026              | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|------------------------------|----------------------|----------------------|----------------------|---------------------------------|--------------------------------|
| GENERAL FUND                 | \$17,380,636         | \$19,230,717         | \$13,149,040         | -\$6,081,677                    | -31.62%                        |
| WATER AND WASTEWATER FUND    | \$57,129,341         | \$58,646,189         | \$62,852,362         | \$4,206,173                     | 7.17%                          |
| SANITARY LANDFILL FUND       | \$3,142,244          | \$3,939,437          | \$5,357,298          | \$1,417,861                     | 35.99%                         |
| AIRPORT FUND                 | \$9,000,712          | \$9,283,150          | \$10,152,765         | \$869,615                       | 9.37%                          |
| STORM WATER DRAINAGE FUND    | \$7,042,979          | \$7,664,662          | \$7,921,212          | \$256,550                       | 3.35%                          |
| HOTEL OCCUPANCY TAX FUND     | \$1,880,344          | \$2,239,725          | \$2,386,923          | \$147,198                       | 6.57%                          |
| DEBT SERVICE FUND            | \$233,506            | \$274,747            | \$254,952            | -\$19,795                       | -7.20%                         |
| CAPITAL PROJECTS FUND        | \$4,877,739          | \$3,513,061          | \$980,490            | -\$2,532,571                    | -72.09%                        |
| CHILD SAFETY FUND            | \$13,949             | \$19,649             | \$4,569              | -\$15,080                       | -76.75%                        |
| COURT TECHNOLOGY FUND        | \$48,077             | \$60,237             | \$62,534             | \$2,297                         | 3.81%                          |
| PUBLIC SAFETY FUND           | \$128,352            | \$177,339            | \$173,928            | -\$3,411                        | -1.92%                         |
| TAX INCREMENT FINANCING FUND | \$158,583            | \$99,600             | \$153,715            | \$54,115                        | 54.33%                         |
| <b>Total Fund Balance</b>    | <b>\$101,036,462</b> | <b>\$105,148,513</b> | <b>\$103,449,788</b> | <b>-\$1,698,725</b>             | <b>-1.62%</b>                  |

# GENERAL FUND

The General Fund is responsible for providing basic services to the residents of the City. These services include Central Government (City Council, City Manager, City Secretary, Human Resources, Main Street, Information Technology, Legal Counsel, GIS); Finance (Accounting, Payroll, Purchasing); Public Safety (Municipal Court, Police and Fire); Public Works (Streets); Development Services (Development, Planning, Inspections, Code Enforcement); and Parks and Leisure (Parks, Recreation Centers, Swimming Pool, Athletic Fields, Cemetery, Library). The General Fund is 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.

## Summary



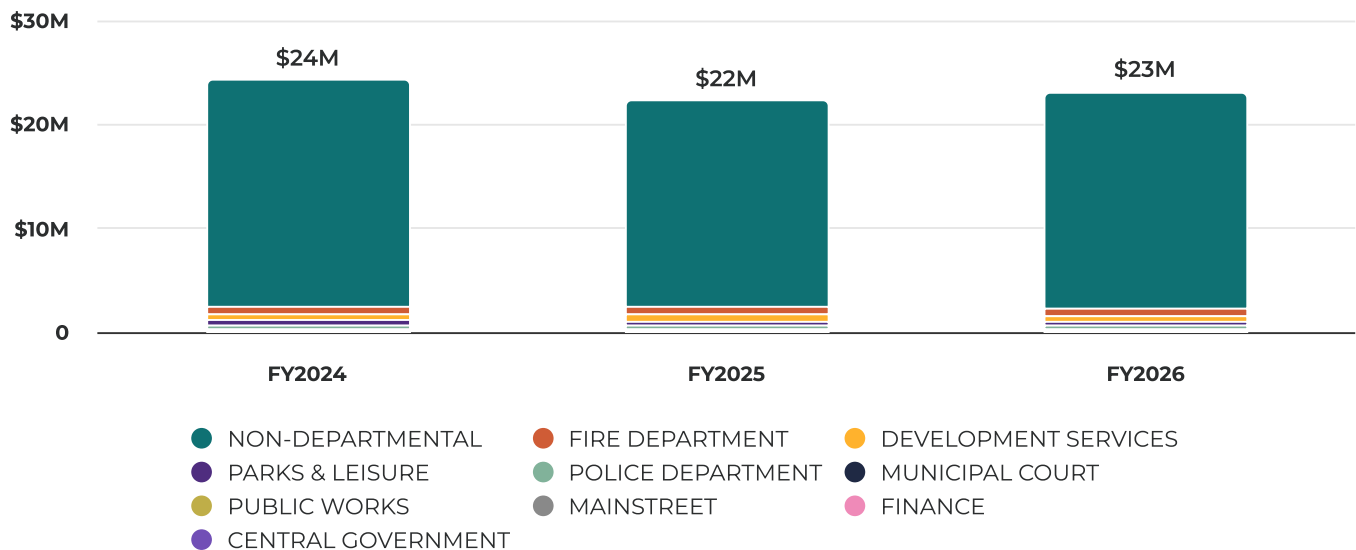
# Comprehensive Fund Summary

## Comprehensive Fund Summary

| Category                                | FY 2024<br>YTD      | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD      | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$16,285,766</b> | <b>\$17,380,636</b>          | <b>\$17,380,636</b> | <b>\$19,230,717</b>           | <b>\$19,230,717</b>                     |
| <b>Revenues</b>                         |                     |                              |                     |                               |                                         |
| TAXES                                   | \$17,529,963        | \$17,581,911                 | \$17,369,983        | \$18,421,659                  | \$18,421,659                            |
| LICENSES AND PERMITS                    | \$597,249           | \$461,238                    | \$790,970           | \$485,088                     | \$485,088                               |
| FINES AND FORFEITURES                   | \$268,125           | \$245,390                    | \$224,276           | \$233,440                     | \$233,440                               |
| INTERGOVERNMENTAL                       | \$1,337,889         | \$332,665                    | \$223,923           | \$332,665                     | \$332,665                               |
| CHARGES FOR SERVICES                    | \$1,187,526         | \$1,353,196                  | \$1,331,365         | \$1,189,705                   | \$1,189,705                             |
| OTHER REVENUE                           | \$1,499,206         | \$630,389                    | \$2,252,424         | \$628,689                     | \$628,689                               |
| TRANSFER IN                             | \$1,876,004         | \$1,637,591                  | \$1,637,591         | \$1,770,979                   | \$1,763,925                             |
| <b>Total Revenues</b>                   | <b>\$24,295,962</b> | <b>\$22,242,380</b>          | <b>\$23,830,533</b> | <b>\$23,062,225</b>           | <b>\$23,055,171</b>                     |
| <b>Expenditures</b>                     |                     |                              |                     |                               |                                         |
| PERSONNEL COSTS                         | \$13,110,468        | \$14,629,761                 | \$12,209,967        | \$15,696,886                  | \$15,714,247                            |
| OPERATING EXPENDITURES                  | \$4,795,358         | \$6,931,234                  | \$4,881,580         | \$7,816,029                   | \$7,816,029                             |
| CAPITAL OUTLAY                          | \$2,790,263         | \$2,162,006                  | \$1,409,450         | \$1,069,114                   | \$1,049,630                             |
| DEBT SERVICE                            | \$1,011,620         | \$779,149                    | \$645,731           | \$703,120                     | \$703,120                               |
| TRANSFER OUT                            | \$1,493,383         | \$422,080                    | \$422,080           | \$3,853,822                   | \$3,853,822                             |
| <b>Total Expenditures</b>               | <b>\$23,201,092</b> | <b>\$24,924,230</b>          | <b>\$19,568,808</b> | <b>\$29,138,971</b>           | <b>\$29,136,848</b>                     |
| <b>Total Revenues Less Expenditures</b> | <b>\$1,094,870</b>  | <b>-\$2,681,850</b>          | <b>\$4,261,725</b>  | <b>-\$6,076,746</b>           | <b>-\$6,081,677</b>                     |
| <b>Ending Fund Balance</b>              | <b>\$17,380,636</b> | <b>\$14,698,786</b>          | <b>\$21,642,361</b> | <b>\$13,153,971</b>           | <b>\$13,149,040</b>                     |

## Revenues by Function

Historical Revenue by Function



## FY26 Revenues by Function



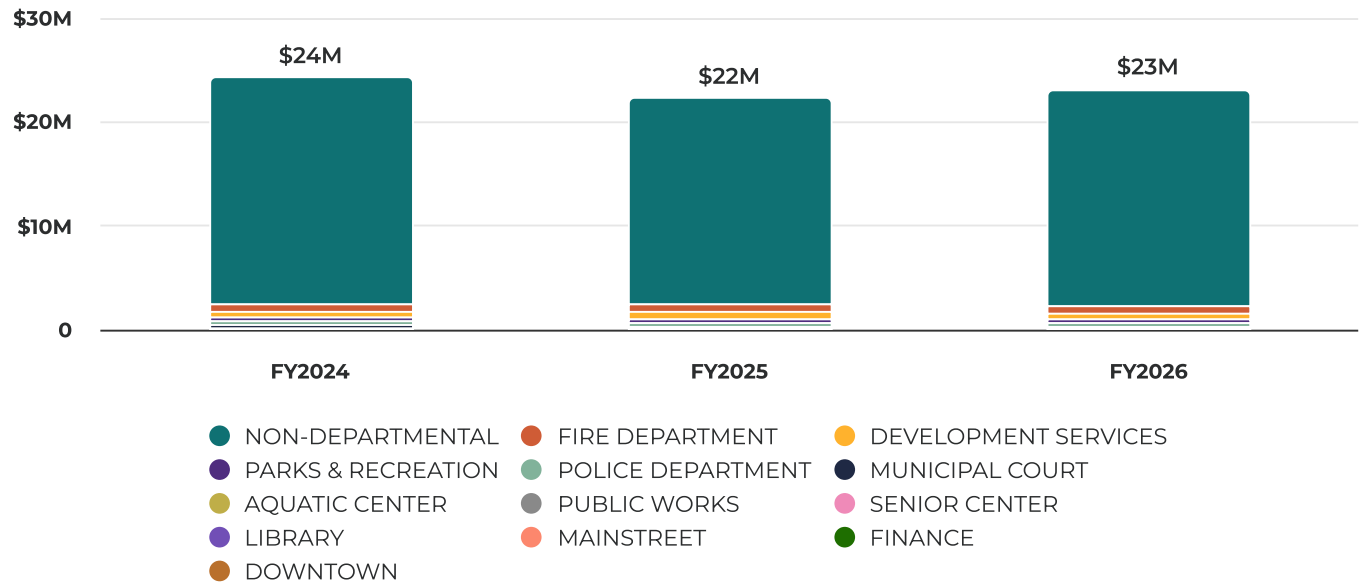
|                      |              |        |
|----------------------|--------------|--------|
| NON-DEPARTMENTAL     | \$20,810,878 | 90.27% |
| FIRE DEPARTMENT      | \$689,300    | 2.99%  |
| DEVELOPMENT SERVICES | \$525,423    | 2.28%  |
| PARKS & LEISURE      | \$439,790    | 1.91%  |
| POLICE DEPARTMENT    | \$337,545    | 1.46%  |
| MUNICIPAL COURT      | \$233,440    | 1.01%  |
| PUBLIC WORKS         | \$15,255     | 0.07%  |
| CENTRAL GOVERNMENT   | \$2,150      | 0.01%  |
| FINANCE              | \$1,390      | 0.01%  |

## Revenues by Function

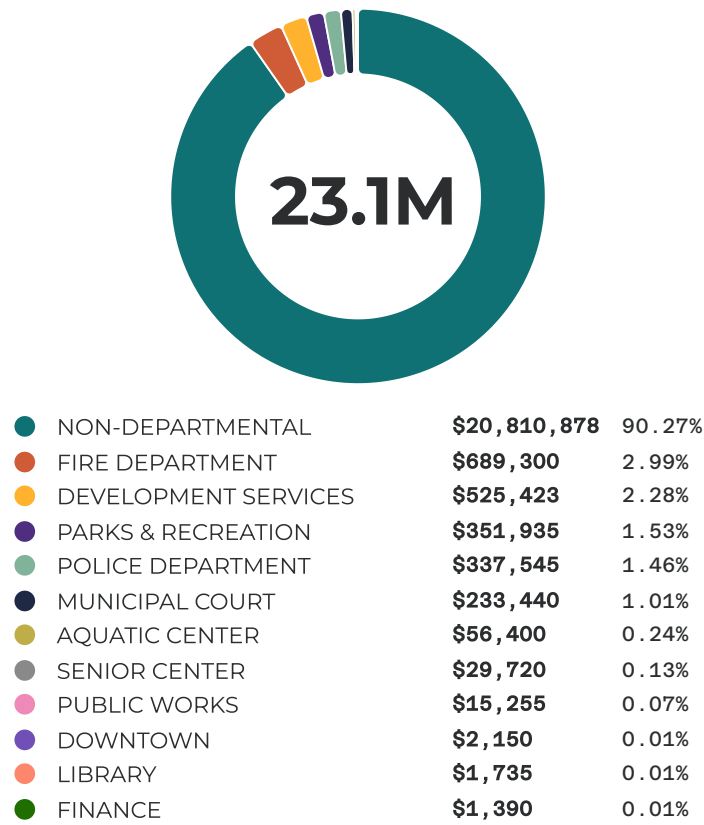
| Category              | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| NON-DEPARTMENTAL      | \$21,852,329        | \$19,846,496           | \$21,426,346        | \$20,817,932            | \$20,810,878                   | 4.86%                                                         |
| POLICE DEPARTMENT     | \$356,526           | \$337,545              | \$57,920            | \$337,545               | \$337,545                      | 0.00%                                                         |
| FINANCE               | \$1,503             | \$1,390                | \$1,278             | \$1,390                 | \$1,390                        | 0.00%                                                         |
| DEVELOPMENT SERVICES  | \$621,518           | \$714,723              | \$979,250           | \$525,423               | \$525,423                      | -26.49%                                                       |
| MUNICIPAL COURT       | \$268,125           | \$245,390              | \$224,276           | \$233,440               | \$233,440                      | -4.87%                                                        |
| FIRE DEPARTMENT       | \$698,302           | \$638,500              | \$601,242           | \$689,300               | \$689,300                      | 7.96%                                                         |
| PARKS & LEISURE       | \$460,041           | \$443,081              | \$518,165           | \$439,790               | \$439,790                      | -0.74%                                                        |
| PUBLIC WORKS          | \$22,988            | \$15,255               | \$20,275            | \$15,255                | \$15,255                       | 0.00%                                                         |
| MAINSTREET            | \$14,630            | -                      | -                   | -                       | -                              | -                                                             |
| CENTRAL GOVERNMENT    | -                   | -                      | \$1,780             | \$2,150                 | \$2,150                        | -                                                             |
| <b>Total Revenues</b> | <b>\$24,295,962</b> | <b>\$22,242,380</b>    | <b>\$23,830,533</b> | <b>\$23,062,225</b>     | <b>\$23,055,171</b>            | <b>3.65%</b>                                                  |

# Revenues by Department

Historical Revenue by Department



FY26 Revenues by Department

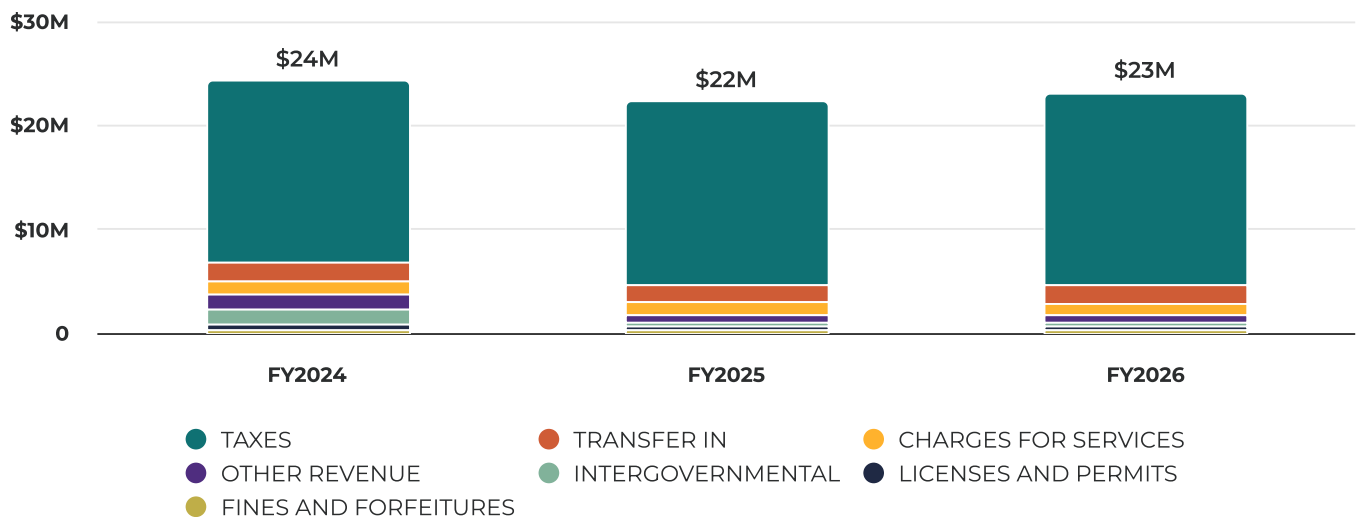


## Revenues by Department

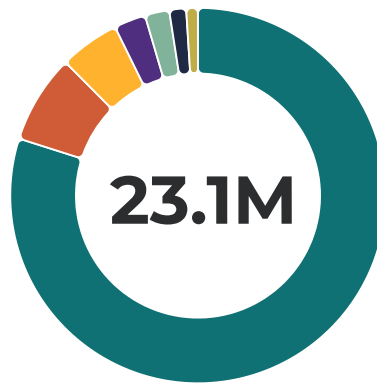
| Category              | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| LIBRARY               | \$18,759            | \$1,555                | \$8,431             | \$1,735                 | \$1,735                        | 11.58%                                                        |
| AQUATIC CENTER        | \$36,099            | \$56,400               | \$35,189            | \$56,400                | \$56,400                       | 0.00%                                                         |
| SENIOR CENTER         | \$10,162            | \$11,691               | \$18,510            | \$29,720                | \$29,720                       | 154.21%                                                       |
| PARKS & RECREATION    | \$395,021           | \$373,435              | \$456,035           | \$351,935               | \$351,935                      | -5.76%                                                        |
| NON-DEPARTMENTAL      | \$21,852,329        | \$19,846,496           | \$21,426,346        | \$20,817,932            | \$20,810,878                   | 4.86%                                                         |
| POLICE DEPARTMENT     | \$356,526           | \$337,545              | \$57,920            | \$337,545               | \$337,545                      | 0.00%                                                         |
| FINANCE               | \$1,503             | \$1,390                | \$1,278             | \$1,390                 | \$1,390                        | 0.00%                                                         |
| DEVELOPMENT SERVICES  | \$621,518           | \$714,723              | \$979,250           | \$525,423               | \$525,423                      | -26.49%                                                       |
| MUNICIPAL COURT       | \$268,125           | \$245,390              | \$224,276           | \$233,440               | \$233,440                      | -4.87%                                                        |
| FIRE DEPARTMENT       | \$698,302           | \$638,500              | \$601,242           | \$689,300               | \$689,300                      | 7.96%                                                         |
| PUBLIC WORKS          | \$22,988            | \$15,255               | \$20,275            | \$15,255                | \$15,255                       | 0.00%                                                         |
| MAINSTREET            | \$14,630            | -                      | -                   | -                       | -                              | -                                                             |
| DOWNTOWN              | -                   | -                      | \$1,780             | \$2,150                 | \$2,150                        | -                                                             |
| <b>Total Revenues</b> | <b>\$24,295,962</b> | <b>\$22,242,380</b>    | <b>\$23,830,533</b> | <b>\$23,062,225</b>     | <b>\$23,055,171</b>            | <b>3.65%</b>                                                  |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source



|                       |              |        |
|-----------------------|--------------|--------|
| TAXES                 | \$18,421,659 | 79.90% |
| TRANSFER IN           | \$1,763,925  | 7.65%  |
| CHARGES FOR SERVICES  | \$1,189,705  | 5.16%  |
| OTHER REVENUE         | \$628,689    | 2.73%  |
| LICENSES AND PERMITS  | \$485,088    | 2.10%  |
| INTERGOVERNMENTAL     | \$332,665    | 1.44%  |
| FINES AND FORFEITURES | \$233,440    | 1.01%  |

## Revenues by Revenue Source

| Category                          | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>TAXES</b>                      |             |                        |             |                         |                                |                                                               |
| PROPERTY TAX                      | \$7,032,526 | \$7,377,044            | \$7,407,404 | \$7,924,389             | \$7,924,389                    | 7.42%                                                         |
| REFUNDS ON PROPERTY TAXES         | -\$12,200   | -\$25,000              | -\$27,110   | -\$25,000               | -\$25,000                      | 0.00%                                                         |
| PENALTY & INTEREST                | \$47,583    | \$29,792               | \$45,330    | \$39,622                | \$39,622                       | 33.00%                                                        |
| LATE RENDITION                    | \$10,480    | \$3,500                | \$8,531     | \$3,500                 | \$3,500                        | 0.00%                                                         |
| LATE RENDITION FEES               | -\$545      | -                      | -\$446      | -                       | -                              | -                                                             |
| PENALTY & INTEREST-LATE RENDITION | \$376       | -                      | \$383       | -                       | -                              | -                                                             |
| CITY SALES TAX                    | \$8,234,605 | \$7,977,122            | \$7,966,588 | \$8,212,020             | \$8,212,020                    | 2.94%                                                         |
| MIXED DRINKS TAX                  | \$95,604    | \$90,000               | \$83,069    | \$90,000                | \$90,000                       | 0.00%                                                         |
| TELEPHONE FRANCHISE TAX           | \$28,174    | \$27,200               | \$21,325    | \$27,200                | \$27,200                       | 0.00%                                                         |
| ELECTRIC FRANCHISE TAX            | \$843,907   | \$831,000              | \$781,744   | \$792,933               | \$792,933                      | -4.58%                                                        |
| GAS FRANCHISE TAX                 | \$162,162   | \$141,343              | \$163,719   | \$154,743               | \$154,743                      | 9.48%                                                         |
| CABLE TV FRANCHISE TAX            | \$48,091    | \$48,000               | \$25,178    | \$48,000                | \$48,000                       | 0.00%                                                         |



| Category                             | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CABLE TV PEG<br>FEE                  | \$9,618             | \$9,600                      | \$5,036             | \$9,600                       | \$9,600                                 | 0.00%                                                                           |
| WATER/WW<br>FRANCHISE TAX            | \$800,072           | \$850,310                    | \$677,660           | \$898,652                     | \$898,652                               | 5.69%                                                                           |
| GARBAGE<br>FRANCHISE TAX             | \$229,510           | \$222,000                    | \$211,574           | \$246,000                     | \$246,000                               | 10.81%                                                                          |
| <b>Total TAXES</b>                   | <b>\$17,529,963</b> | <b>\$17,581,911</b>          | <b>\$17,369,983</b> | <b>\$18,421,659</b>           | <b>\$18,421,659</b>                     | <b>4.78%</b>                                                                    |
| <b>LICENSES AND<br/>PERMITS</b>      |                     |                              |                     |                               |                                         |                                                                                 |
| ANIMAL PERMIT<br>FEES                | \$255               | \$300                        | \$210               | \$300                         | \$300                                   | 0.00%                                                                           |
| SOLICITOR'S<br>LICENSES              | \$150               | \$250                        | \$795               | \$250                         | \$250                                   | 0.00%                                                                           |
| GARAGE SALE<br>PERMITS               | \$1,503             | \$1,390                      | \$1,278             | \$1,390                       | \$1,390                                 | 0.00%                                                                           |
| LIQUOR LICENSE<br>APPLICATION<br>FEE | \$1,980             | \$500                        | \$2,225             | \$500                         | \$500                                   | 0.00%                                                                           |
| PRIVATE EMS<br>PROVIDER<br>LICENSE   | \$25                | \$25                         | \$25                | \$25                          | \$25                                    | 0.00%                                                                           |
| CREDIT ACCESS<br>BUSINESS<br>LICENSE | \$500               | \$250                        | -                   | -                             | -                                       | -100.00%                                                                        |
| CREDIT ACCESS<br>BUSINESS APP<br>FEE | -                   | \$100                        | -                   | -                             | -                                       | -100.00%                                                                        |
| BUILDING<br>PERMITS                  | \$454,431           | \$330,000                    | \$486,005           | \$360,000                     | \$360,000                               | 9.09%                                                                           |
| P&Z AND BOA<br>APPLICATIONS          | -                   | \$8,430                      | -                   | \$8,430                       | \$8,430                                 | 0.00%                                                                           |
| FILING FEES -<br>SUBD. PLATTS        | \$26,136            | -                            | \$13,617            | -                             | -                                       | -                                                                               |
| ELECTRICAL<br>PERMITS                | \$3,760             | \$3,500                      | \$4,460             | \$3,500                       | \$3,500                                 | 0.00%                                                                           |
| MOBILE HOME<br>PARK FEES             | \$7,400             | \$2,000                      | \$6,525             | \$2,000                       | \$2,000                                 | 0.00%                                                                           |
| PLUMBING<br>PERMITS                  | \$7,650             | \$6,500                      | \$5,750             | \$6,500                       | \$6,500                                 | 0.00%                                                                           |
| MECHANICAL<br>PERMITS                | \$1,250             | \$700                        | \$1,850             | \$700                         | \$700                                   | 0.00%                                                                           |
| MOBILE HOME<br>PERMITS               | -                   | \$6,150                      | \$200               | \$6,150                       | \$6,150                                 | 0.00%                                                                           |
| FOOD SERVICE<br>PERMITS              | \$57,583            | \$55,648                     | \$55,673            | \$55,648                      | \$55,648                                | 0.00%                                                                           |
| PLAN REVIEW /<br>FIRE CODE           | \$15,854            | \$30,000                     | \$199,221           | \$30,000                      | \$30,000                                | 0.00%                                                                           |

| Category                                           | FY 2024 YTD | FY 2025<br>Amended<br>Budget | FY 2025 YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------------------------------|-------------|------------------------------|-------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| BACK FLOW<br>TESTING                               | \$17,722    | \$15,495                     | \$12,961    | \$9,495                       | \$9,495                                 | -38.72%                                                                         |
| DELINQUENT<br>RPZ TESTING FEE                      | \$750       | -                            | -           | -                             | -                                       | -                                                                               |
| FIRE PERMITS                                       | \$300       | -                            | \$175       | \$200                         | \$200                                   | -                                                                               |
| <b>Total LICENSES<br/>AND PERMITS</b>              | \$597,249   | \$461,238                    | \$790,970   | \$485,088                     | \$485,088                               | 5.17%                                                                           |
| <b>FINES AND<br/>FORFEITURES</b>                   |             |                              |             |                               |                                         |                                                                                 |
| MUNICIPAL<br>COURT FINES                           | \$253,133   | \$228,650                    | \$185,678   | \$213,900                     | \$213,900                               | -6.45%                                                                          |
| COURT COSTS                                        | \$12,286    | \$14,740                     | \$31,630    | \$18,100                      | \$18,100                                | 22.80%                                                                          |
| COLLECTION<br>AGENCY FEE                           | \$493       | -                            | \$4,139     | -                             | -                                       | -                                                                               |
| LOCAL TRUANCY<br>PREVENTION &<br>DIVERSION<br>FUND | -\$540      | \$150                        | \$1,233     | \$40                          | \$40                                    | -73.33%                                                                         |
| MUNICIPAL JURY<br>FUND                             | \$171       | -                            | \$152       | -                             | -                                       | -                                                                               |
| OMNIBASE<br>REIMBURSEMENT<br>FEE                   | \$1,285     | \$500                        | \$606       | \$500                         | \$500                                   | 0.00%                                                                           |
| TIME PAYMENT<br>REIMBURSEMENT<br>FEE               | \$1,297     | \$1,350                      | \$838       | \$900                         | \$900                                   | -33.33%                                                                         |
| <b>Total FINES AND<br/>FORFEITURES</b>             | \$268,125   | \$245,390                    | \$224,276   | \$233,440                     | \$233,440                               | -4.87%                                                                          |
| <b>INTERGOVERNMENTAL</b>                           |             |                              |             |                               |                                         |                                                                                 |
| ERATH COUNTY                                       | \$500,000   | -                            | -           | -                             | -                                       | -                                                                               |
| STEPHENVILLE<br>ISD                                | \$292,986   | \$279,065                    | -           | \$279,065                     | \$279,065                               | 0.00%                                                                           |
| FIBER OPTIC<br>LEASE                               | \$3,600     | \$3,600                      | \$3,000     | \$3,600                       | \$3,600                                 | 0.00%                                                                           |
| TARLETON<br>REIMBURSEMENT                          | \$54,000    | \$50,000                     | \$51,574    | \$50,000                      | \$50,000                                | 0.00%                                                                           |
| GRANTS                                             | \$484,018   | -                            | \$169,350   | -                             | -                                       | -                                                                               |
| PUBLIC SAFETY<br>CAPITAL GRANTS                    | \$3,285     | -                            | -           | -                             | -                                       | -                                                                               |
| <b>Total<br/>INTERGOVERNMENTAL</b>                 | \$1,337,889 | \$332,665                    | \$223,923   | \$332,665                     | \$332,665                               | 0.00%                                                                           |
| <b>CHARGES FOR<br/>SERVICES</b>                    |             |                              |             |                               |                                         |                                                                                 |
| FIRE DEPT<br>MISCELLANEOUS                         | -           | -                            | \$14,240    | -                             | -                                       | -                                                                               |
| EMERGENCY<br>AMBULANCE                             | \$689,652   | \$635,000                    | \$583,977   | \$685,600                     | \$685,600                               | 7.97%                                                                           |

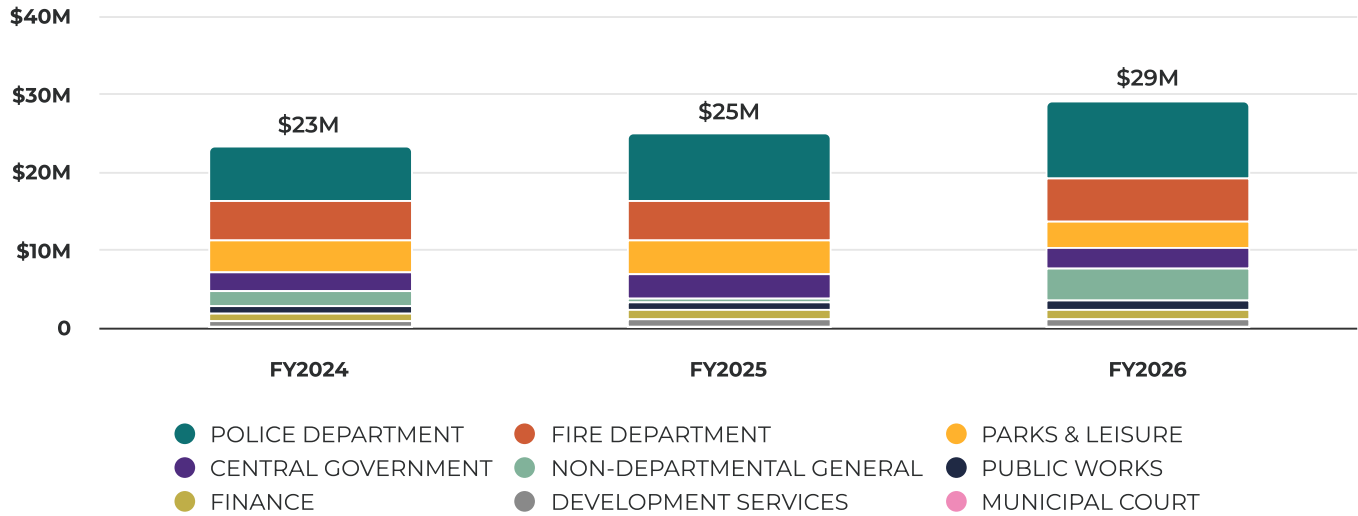
| Category                              | FY 2024 YTD | FY 2025<br>Amended<br>Budget | FY 2025 YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------------|-------------|------------------------------|-------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| LIBRARY COPIER                        | \$2,043     | \$825                        | \$2,343     | \$1,005                       | \$1,005                                 | 21.82%                                                                          |
| BOOKS                                 | \$286       | \$100                        | \$137       | \$100                         | \$100                                   | 0.00%                                                                           |
| LIBRARY<br>MISCELLANEOUS              | \$131       | \$180                        | \$54        | \$180                         | \$180                                   | 0.00%                                                                           |
| LIBRARY FINES                         | \$692       | \$450                        | \$340       | \$450                         | \$450                                   | 0.00%                                                                           |
| AQUATIC CTR-<br>GATE FEES             | \$33,649    | \$47,300                     | \$32,379    | \$47,300                      | \$47,300                                | 0.00%                                                                           |
| AQUATIC CTR-<br>SWIMMING<br>LESSONS   | -\$300      | -                            | -\$130      | -                             | -                                       | -                                                                               |
| AQUATIC CTR-<br>RENTAL<br>RESERVATION | \$1,540     | \$2,800                      | \$2,100     | \$2,800                       | \$2,800                                 | 0.00%                                                                           |
| AQUATIC CTR-<br>PROGRAM<br>ACTIVITIES | \$1,210     | \$1,300                      | \$840       | \$1,300                       | \$1,300                                 | 0.00%                                                                           |
| AQUATIC CTR-<br>CONCESSION<br>COMMISS | -           | \$5,000                      | -           | \$5,000                       | \$5,000                                 | 0.00%                                                                           |
| PARK FACILITIES<br>RENTAL             | \$10,577    | \$8,789                      | \$8,140     | \$8,789                       | \$8,789                                 | 0.00%                                                                           |
| RENTAL-SR.<br>CITIZEN FACILITY        | \$2,325     | \$3,375                      | \$14,563    | \$21,500                      | \$21,500                                | 537.04%                                                                         |
| CAMPER SITE<br>FEES                   | \$210       | -                            | \$50        | -                             | -                                       | -                                                                               |
| REC. ADULT<br>PROGRAM<br>ACTIVITIES   | -           | \$1,500                      | -           | -                             | -                                       | -100.00%                                                                        |
| REC. YOUTH<br>PROGRAM<br>ACTIVITIES   | \$103,959   | \$36,900                     | \$84,180    | \$16,900                      | \$16,900                                | -54.20%                                                                         |
| REC. SENIOR<br>PROGRAM<br>ACTIVITIES  | \$14,556    | \$18,000                     | \$13,914    | \$18,000                      | \$18,000                                | 0.00%                                                                           |
| REC. ADULT<br>LEAGUES                 | \$12,930    | \$13,600                     | \$17,788    | \$13,600                      | \$13,600                                | 0.00%                                                                           |
| REC. YOUTH<br>LEAGUES                 | \$137,589   | \$109,515                    | \$137,981   | \$109,515                     | \$109,515                               | 0.00%                                                                           |
| REC. PROGRAM<br>SPONSORS              | -           | \$9,400                      | -           | \$9,400                       | \$9,400                                 | 0.00%                                                                           |
| REC. SPECIAL<br>EVENTS                | \$13,745    | \$8,400                      | \$9,878     | \$8,400                       | \$8,400                                 | 0.00%                                                                           |
| TOURNAMENT<br>REVENUE                 | \$65,050    | \$126,000                    | \$154,640   | \$126,000                     | \$126,000                               | 0.00%                                                                           |
| BALL FIELD<br>CONCESSIONS             | -           | \$5,331                      | -           | \$5,331                       | \$5,331                                 | 0.00%                                                                           |
| CEMETERY LOT<br>SALES                 | \$36,405    | \$36,000                     | \$29,464    | \$36,000                      | \$36,000                                | 0.00%                                                                           |

| Category                              | FY 2024 YTD | FY 2025<br>Amended<br>Budget | FY 2025 YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------------|-------------|------------------------------|-------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| REC-SR CITIZEN<br>VENDING MACH        | \$185       | \$96                         | \$7         | -                             | -                                       | -100.00%                                                                        |
| PUBLIC SAFETY<br>REPORTS              | \$4,522     | \$6,060                      | \$4,087     | \$6,060                       | \$6,060                                 | 0.00%                                                                           |
| POLICE ESCORT<br>FEES                 | -           | \$570                        | -           | \$570                         | \$570                                   | 0.00%                                                                           |
| FALSE ALARMS                          | \$900       | \$1,300                      | \$1,000     | \$1,300                       | \$1,300                                 | 0.00%                                                                           |
| LEASES                                | \$4,200     | \$4,200                      | \$4,350     | \$4,200                       | \$4,200                                 | 0.00%                                                                           |
| PARKLAND<br>DEDICATION FEE            | \$21,103    | \$254,000                    | \$188,350   | \$40,000                      | \$40,000                                | -84.25%                                                                         |
| STREET<br>CUTS/CURB/GUTTER            | \$22,988    | \$15,255                     | \$20,275    | \$15,255                      | \$15,255                                | 0.00%                                                                           |
| LOT MOWING &<br>DEMOLITION            | \$7,379     | \$1,950                      | \$4,639     | \$3,000                       | \$3,000                                 | 53.85%                                                                          |
| SALES -<br>PROMOTIONAL<br>ITEMS       | -           | -                            | \$1,780     | \$2,150                       | \$2,150                                 | -                                                                               |
| <b>Total CHARGES<br/>FOR SERVICES</b> | \$1,187,526 | \$1,353,196                  | \$1,331,365 | \$1,189,705                   | \$1,189,705                             | -12.08%                                                                         |
| <b>OTHER REVENUE</b>                  |             |                              |             |                               |                                         |                                                                                 |
| INTEREST ON<br>INVESTMENTS            | \$798,409   | \$440,000                    | \$580,700   | \$520,000                     | \$520,000                               | 18.18%                                                                          |
| INTEREST ON<br>CHECKING<br>ACCOUNTS   | \$20,444    | \$15,000                     | \$42,682    | \$35,000                      | \$35,000                                | 133.33%                                                                         |
| SALE OF CITY<br>EQUIPMENT             | \$49,630    | -                            | \$9,000     | -                             | -                                       | -                                                                               |
| SALE OF CITY<br>LAND                  | -           | -                            | \$1,479,596 | -                             | -                                       | -                                                                               |
| INSURANCE<br>PROCEEDS                 | \$59,002    | -                            | \$30,069    | -                             | -                                       | -                                                                               |
| INSUFFICIENT<br>CHECK FEES            | \$60        | -                            | -           | -                             | -                                       | -                                                                               |
| MISCELLANEOUS                         | \$15,586    | -                            | \$35,804    | -                             | -                                       | -                                                                               |
| DONATIONS &<br>CONTRIBUTIONS          | \$33,343    | \$31,969                     | \$39,235    | \$31,969                      | \$31,969                                | 0.00%                                                                           |
| POLICE DEPT<br>DONATIONS              | \$375       | -                            | \$200       | -                             | -                                       | -                                                                               |
| MAINSTREET<br>DONATIONS               | \$14,630    | -                            | -           | -                             | -                                       | -                                                                               |
| FIRE DEPT<br>DONATIONS                | \$8,350     | \$3,500                      | \$2,850     | \$3,500                       | \$3,500                                 | 0.00%                                                                           |
| SR CIT-<br>DONATIONS/MEMORIALS        | \$1,177     | -                            | \$1,200     | -                             | -                                       | -                                                                               |
| SENIOR CITIZEN<br>DANCE<br>DONATIONS  | \$6,475     | \$8,220                      | \$2,740     | \$8,220                       | \$8,220                                 | 0.00%                                                                           |

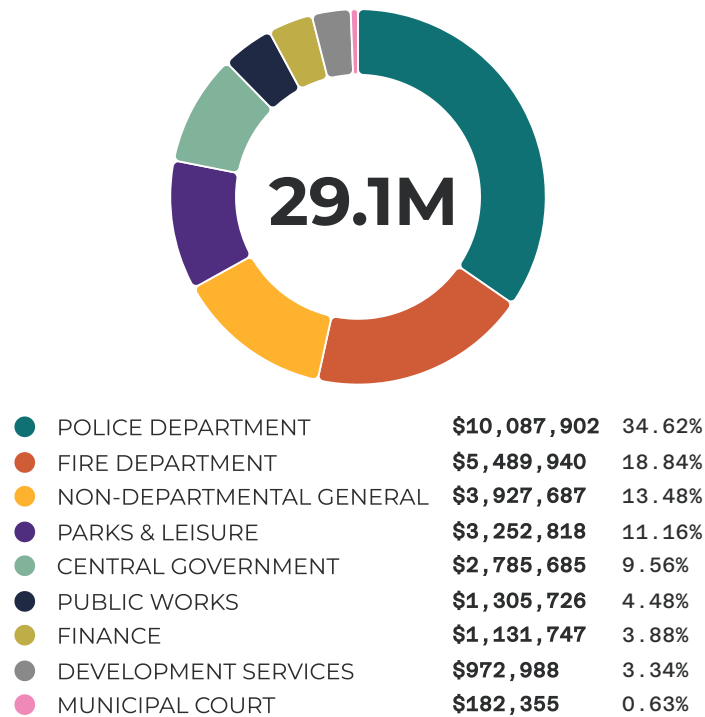
| Category                                  | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| LIBRARY<br>DONATIONS/MEMORIALS            | \$15,607            | -                            | \$5,557             | -                             | -                                       | -                                                                               |
| OVER - SHORT                              | -\$197              | -                            | -                   | -                             | -                                       | -                                                                               |
| POLICE DEPT<br>MISC                       | \$53                | -                            | \$55                | -                             | -                                       | -                                                                               |
| LOAN PROCEEDS                             | \$289,293           | \$98,000                     | -                   | -                             | -                                       | -100.00%                                                                        |
| OTHER<br>FINANCING<br>SOURCES -<br>SBITAs | \$152,930           | -                            | -                   | -                             | -                                       | -                                                                               |
| SEDA ADMIN<br>REIMBURSEMENT               | \$30,000            | \$33,700                     | \$27,500            | \$30,000                      | \$30,000                                | -10.98%                                                                         |
| UNREALIZED<br>GAIN/(LOSS) ON<br>INV.      | \$4,039             | -                            | -\$4,764            | -                             | -                                       | -                                                                               |
| <b>Total OTHER<br/>REVENUE</b>            | <b>\$1,499,206</b>  | <b>\$630,389</b>             | <b>\$2,252,424</b>  | <b>\$628,689</b>              | <b>\$628,689</b>                        | <b>-0.27%</b>                                                                   |
| <b>TRANSFER IN</b>                        |                     |                              |                     |                               |                                         |                                                                                 |
| TRANS. FR<br>OTHER FUNDS-<br>ADM. FEE     | \$1,608,217         | \$1,315,085                  | \$1,315,085         | \$1,334,708                   | \$1,328,450                             | 1.02%                                                                           |
| TRANSFER FM<br>LANDFILL                   | \$96,642            | \$93,162                     | \$93,162            | \$190,387                     | \$189,858                               | 103.79%                                                                         |
| TRANSFER FROM<br>STORM<br>DRAINAGE        | \$171,145           | \$229,344                    | \$229,344           | \$245,884                     | \$245,617                               | 7.10%                                                                           |
| <b>Total TRANSFER IN</b>                  | <b>\$1,876,004</b>  | <b>\$1,637,591</b>           | <b>\$1,637,591</b>  | <b>\$1,770,979</b>            | <b>\$1,763,925</b>                      | <b>7.71%</b>                                                                    |
| <b>Total Revenues</b>                     | <b>\$24,295,962</b> | <b>\$22,242,380</b>          | <b>\$23,830,533</b> | <b>\$23,062,225</b>           | <b>\$23,055,171</b>                     | <b>3.65%</b>                                                                    |

## Expenditures by Function

### Historical Expenditures by Function



### FY26 Expenditures by Function



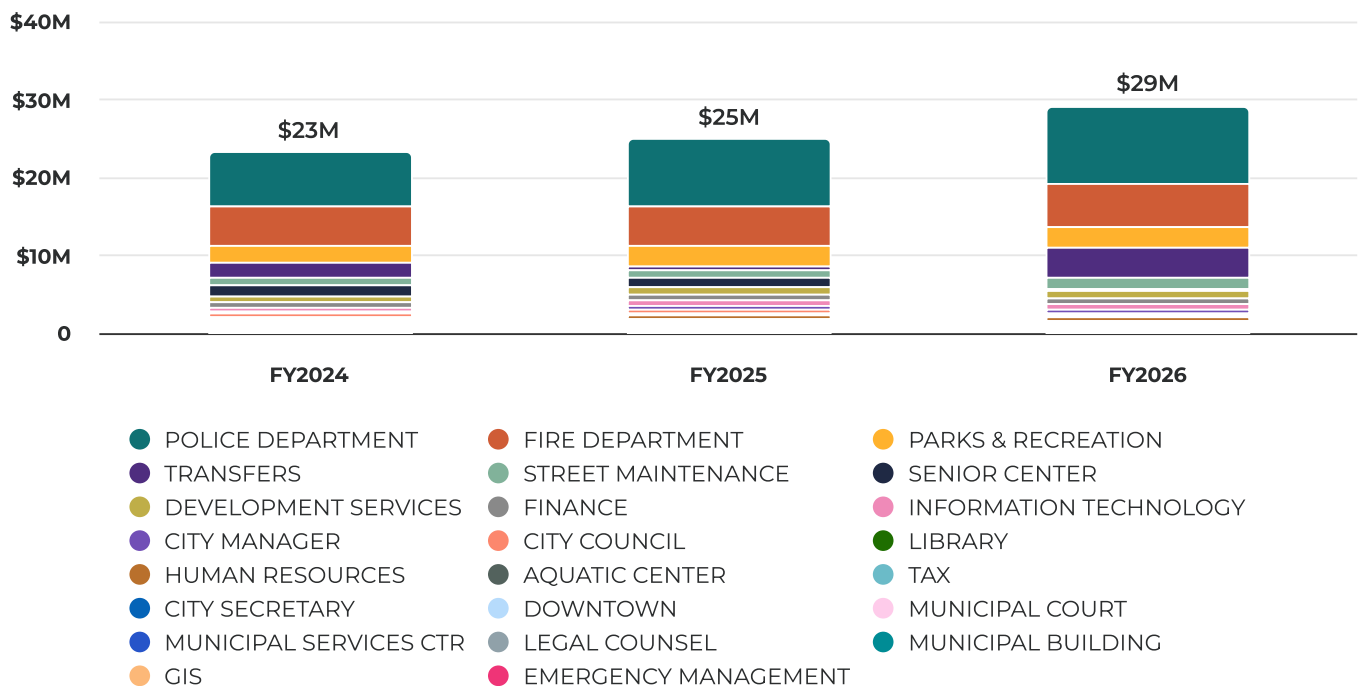
## Expenditures by Function

| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CENTRAL GOVERNMENT | \$2,305,483 | \$3,059,786            | \$2,489,932 | \$2,785,685             | \$2,785,685                    | -8.96%                                                        |

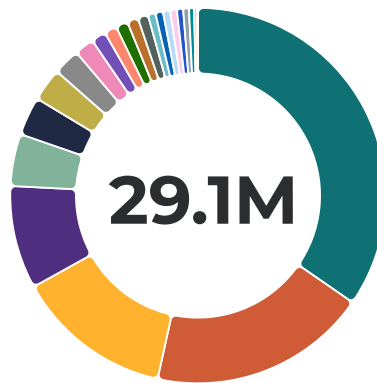
| Category                  | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| FINANCE                   | \$915,221           | \$1,106,629            | \$929,653           | \$1,131,747             | \$1,131,747                    | 2.27%                                                         |
| MUNICIPAL COURT           | \$155,744           | \$159,182              | \$154,392           | \$182,355               | \$182,355                      | 14.56%                                                        |
| PUBLIC WORKS              | \$939,346           | \$1,076,972            | \$798,613           | \$1,305,726             | \$1,305,726                    | 21.24%                                                        |
| PARKS & LEISURE           | \$4,276,929         | \$4,459,552            | \$3,382,010         | \$3,252,818             | \$3,252,818                    | -27.06%                                                       |
| FIRE DEPARTMENT           | \$4,999,339         | \$4,925,242            | \$4,607,080         | \$5,492,063             | \$5,489,940                    | 11.47%                                                        |
| POLICE DEPARTMENT         | \$6,907,800         | \$8,679,955            | \$6,156,698         | \$10,087,902            | \$10,087,902                   | 16.22%                                                        |
| DEVELOPMENT SERVICES      | \$752,193           | \$936,468              | \$554,487           | \$972,988               | \$972,988                      | 3.90%                                                         |
| NON-DEPARTMENTAL GENERAL  | \$1,949,037         | \$520,444              | \$495,944           | \$3,927,687             | \$3,927,687                    | 654.68%                                                       |
| <b>Total Expenditures</b> | <b>\$23,201,092</b> | <b>\$24,924,230</b>    | <b>\$19,568,808</b> | <b>\$29,138,971</b>     | <b>\$29,136,848</b>            | <b>16.90%</b>                                                 |

## Expenditures by Department

Historical Expenditures by Department



## FY26 Expenditures by Department



|                        |              |        |
|------------------------|--------------|--------|
| POLICE DEPARTMENT      | \$10,087,902 | 34.62% |
| FIRE DEPARTMENT        | \$5,489,940  | 18.84% |
| TRANSFERS              | \$3,927,687  | 13.48% |
| PARKS & RECREATION     | \$2,585,664  | 8.87%  |
| STREET MAINTENANCE     | \$1,305,726  | 4.48%  |
| DEVELOPMENT SERVICES   | \$972,988    | 3.34%  |
| FINANCE                | \$828,915    | 2.84%  |
| INFORMATION TECHNOLOGY | \$673,635    | 2.31%  |
| CITY MANAGER           | \$488,975    | 1.68%  |
| HUMAN RESOURCES        | \$365,366    | 1.25%  |
| LIBRARY                | \$315,611    | 1.08%  |
| TAX                    | \$302,832    | 1.04%  |
| SENIOR CENTER          | \$279,958    | 0.96%  |
| CITY SECRETARY         | \$255,665    | 0.88%  |
| CITY COUNCIL           | \$192,126    | 0.66%  |
| DOWNTOWN               | \$190,914    | 0.66%  |
| MUNICIPAL COURT        | \$182,355    | 0.63%  |
| MUNICIPAL SERVICES CTR | \$163,814    | 0.56%  |
| LEGAL COUNSEL          | \$160,053    | 0.55%  |
| MUNICIPAL BUILDING     | \$143,052    | 0.49%  |
| GIS                    | \$130,425    | 0.45%  |
| AQUATIC CENTER         | \$71,585     | 0.25%  |
| EMERGENCY MANAGEMENT   | \$21,660     | 0.07%  |

## Expenditures by Department

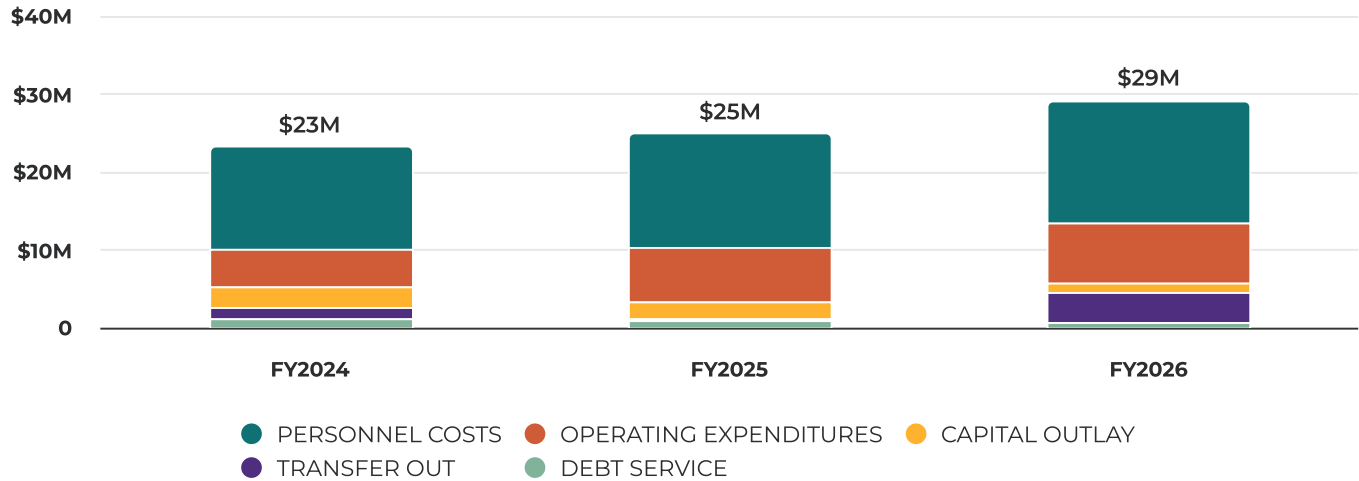
| Category             | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| FIRE DEPARTMENT      | \$4,999,339 | \$4,925,242            | \$4,607,080 | \$5,492,063             | \$5,489,940                    | 11.47%                                                        |
| DEVELOPMENT SERVICES | \$752,193   | \$936,468              | \$554,486   | \$972,988               | \$972,988                      | 3.90%                                                         |
| CITY COUNCIL         | \$424,279   | \$523,188              | \$482,331   | \$192,126               | \$192,126                      | -63.28%                                                       |
| CITY MANAGER         | \$416,787   | \$478,943              | \$411,510   | \$488,975               | \$488,975                      | 2.09%                                                         |
| CITY SECRETARY       | \$187,750   | \$237,050              | \$234,398   | \$255,665               | \$255,665                      | 7.85%                                                         |
| EMERGENCY MANAGEMENT | \$15,999    | \$18,972               | \$15,674    | \$21,660                | \$21,660                       | 14.17%                                                        |



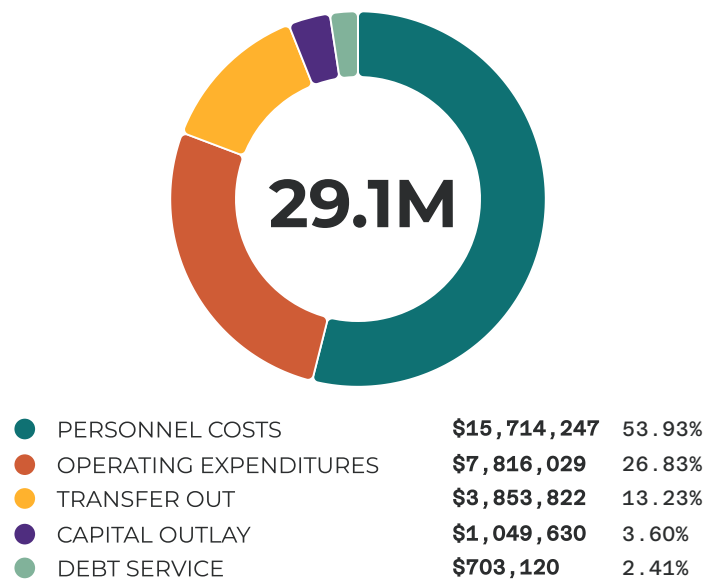
| Category                      | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| MUNICIPAL<br>BUILDING         | \$137,134           | \$150,442                    | \$116,202           | \$143,052                     | \$143,052                               | -4.91%                                                                          |
| MUNICIPAL<br>SERVICES CTR     | \$102,608           | \$209,308                    | \$83,097            | \$163,814                     | \$163,814                               | -21.74%                                                                         |
| HUMAN<br>RESOURCES            | \$186,282           | \$343,858                    | \$233,748           | \$365,366                     | \$365,366                               | 6.25%                                                                           |
| DOWNTOWN                      | \$175,967           | \$196,458                    | \$151,588           | \$190,914                     | \$190,914                               | -2.82%                                                                          |
| STREET<br>MAINTENANCE         | \$939,346           | \$1,076,972                  | \$798,613           | \$1,305,726                   | \$1,305,726                             | 21.24%                                                                          |
| FINANCE                       | \$693,785           | \$864,021                    | \$695,120           | \$828,915                     | \$828,915                               | -4.06%                                                                          |
| TRANSFERS                     | \$1,949,037         | \$520,444                    | \$495,944           | \$3,927,687                   | \$3,927,687                             | 654.68%                                                                         |
| INFORMATION<br>TECHNOLOGY     | \$425,222           | \$618,261                    | \$566,332           | \$673,635                     | \$673,635                               | 8.96%                                                                           |
| TAX                           | \$221,436           | \$242,608                    | \$234,532           | \$302,832                     | \$302,832                               | 24.82%                                                                          |
| LEGAL COUNSEL                 | \$129,992           | \$150,847                    | \$82,373            | \$160,053                     | \$160,053                               | 6.10%                                                                           |
| MUNICIPAL COURT               | \$155,744           | \$159,182                    | \$154,392           | \$182,355                     | \$182,355                               | 14.56%                                                                          |
| PARKS &<br>RECREATION         | \$2,345,887         | \$2,713,251                  | \$1,841,188         | \$2,585,664                   | \$2,585,664                             | -4.70%                                                                          |
| LIBRARY                       | \$280,314           | \$302,014                    | \$243,253           | \$315,611                     | \$315,611                               | 4.50%                                                                           |
| SENIOR CENTER                 | \$1,330,954         | \$1,063,231                  | \$1,042,769         | \$279,958                     | \$279,958                               | -73.67%                                                                         |
| AQUATIC CENTER                | \$319,774           | \$381,056                    | \$254,800           | \$71,585                      | \$71,585                                | -81.21%                                                                         |
| POLICE<br>DEPARTMENT          | \$6,907,800         | \$8,679,955                  | \$6,156,698         | \$10,087,902                  | \$10,087,902                            | 16.22%                                                                          |
| GIS                           | \$103,463           | \$132,459                    | \$112,680           | \$130,425                     | \$130,425                               | -1.54%                                                                          |
| CODE<br>ENFORCEMENT           | -                   | -                            | \$1                 | -                             | -                                       | -                                                                               |
| <b>Total<br/>Expenditures</b> | <b>\$23,201,092</b> | <b>\$24,924,230</b>          | <b>\$19,568,808</b> | <b>\$29,138,971</b>           | <b>\$29,136,848</b>                     | <b>16.90%</b>                                                                   |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category

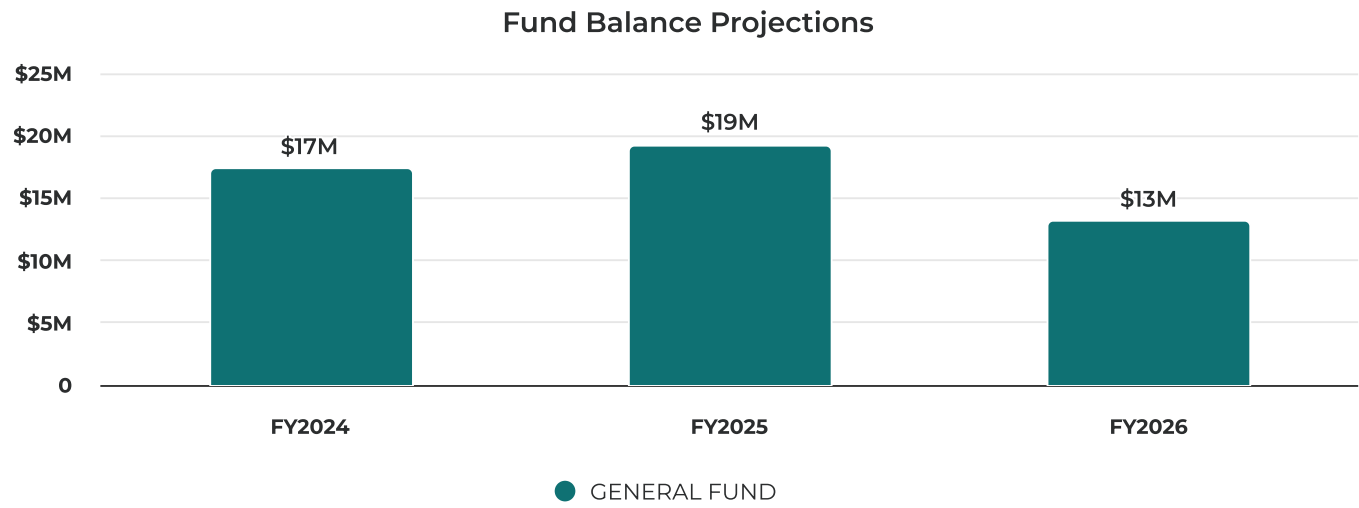


## Expenditures by Category

| Category               | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS        | \$13,110,468 | \$14,629,761           | \$12,209,967 | \$15,696,886            | \$15,714,247                   | 7.41%                                                         |
| OPERATING EXPENDITURES | \$4,795,358  | \$6,931,234            | \$4,881,580  | \$7,816,029             | \$7,816,029                    | 12.77%                                                        |
| CAPITAL OUTLAY         | \$2,790,263  | \$2,162,006            | \$1,409,450  | \$1,069,114             | \$1,049,630                    | -51.45%                                                       |
| DEBT SERVICE           | \$1,011,620  | \$779,149              | \$645,731    | \$703,120               | \$703,120                      | -9.76%                                                        |
| TRANSFER OUT           | \$1,493,383  | \$422,080              | \$422,080    | \$3,853,822             | \$3,853,822                    | 813.05%                                                       |

| Category           | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| Total Expenditures | \$23,201,092 | \$24,924,230           | \$19,568,808 | \$29,138,971            | \$29,136,848                   | 16.90%                                                        |

Fund Balance



Financial Summary

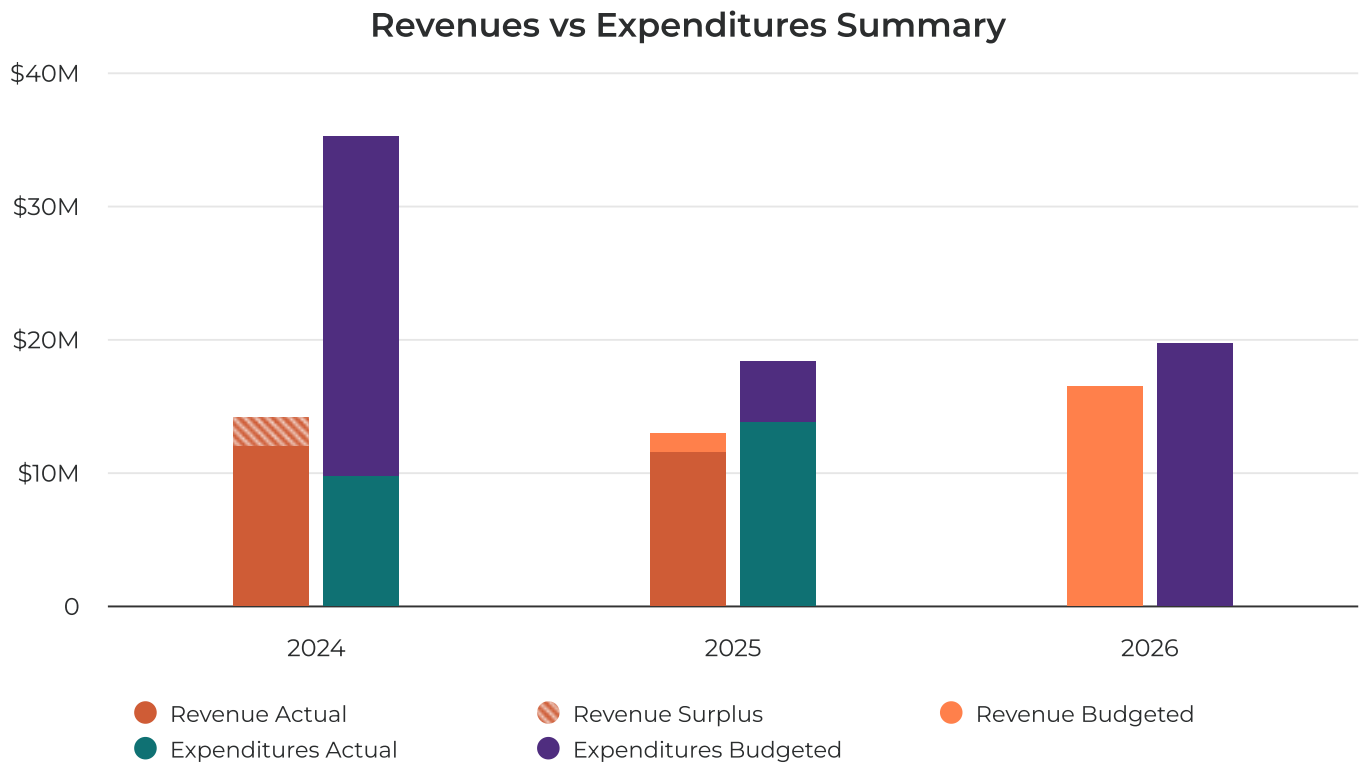
| Fund Balance       | FY 2024      | FY 2025      | FY 2026      | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|--------------------|--------------|--------------|--------------|---------------------------------|--------------------------------|
| GENERAL FUND       | \$17,380,636 | \$19,230,717 | \$13,149,040 | -\$6,081,677                    | -31.62%                        |
| Total Fund Balance | \$17,380,636 | \$19,230,717 | \$13,149,040 | -\$6,081,677                    | -31.62%                        |

# WATER AND WASTEWATER FUND

The Water and Wastewater Fund is a major Enterprise Fund of the City. Enterprise Funds account for those operations that are financed and operated in a manner similar to private business enterprises. The intent is for the City to fund the costs of providing goods and services to the public on a continuing basis, primarily through user charges.

Services provided by the Water and Wastewater Fund include utility administration, water production and distribution, wastewater collection and treatment, utility customer service (meter reading and maintenance) and utility billing and collection.

## Summary



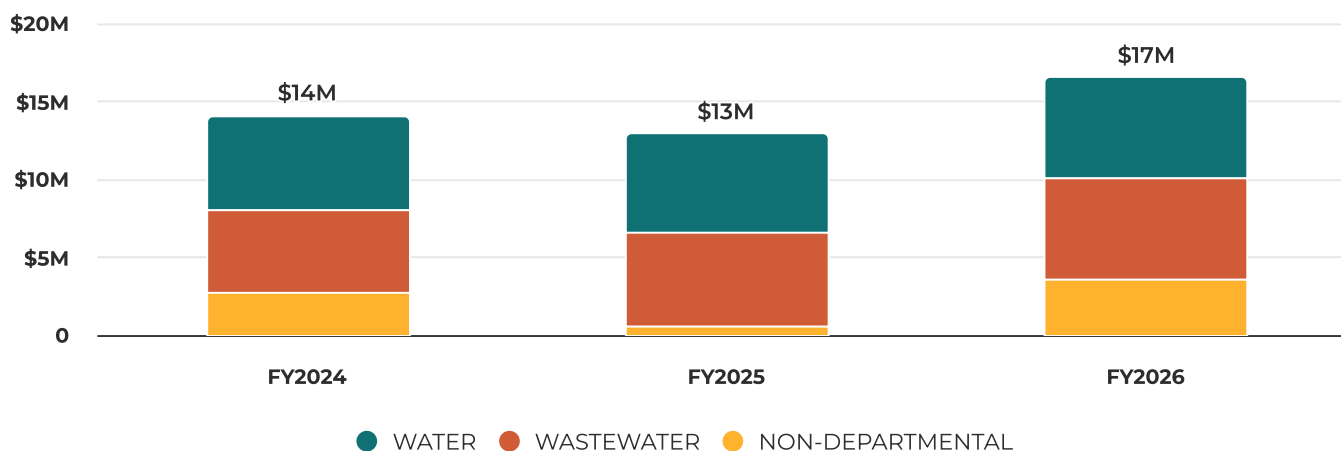
# Comprehensive Fund Summary

## Comprehensive Fund Summary

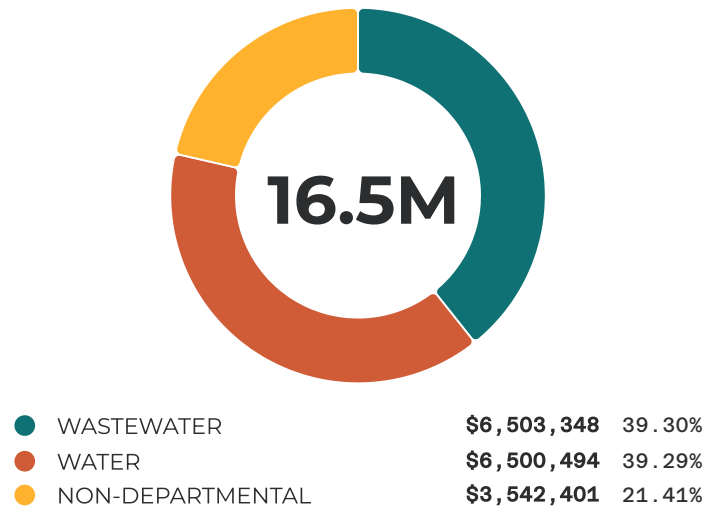
| Category                                | FY 2024<br>YTD      | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD      | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$52,736,857</b> | <b>\$57,129,341</b>          | <b>\$57,129,341</b> | <b>\$58,646,189</b>           | <b>\$58,646,189</b>                     |
| <b>Revenues</b>                         |                     |                              |                     |                               |                                         |
| LICENSES AND PERMITS                    | \$1,806             | \$1,000                      | \$3,779             | \$1,000                       | \$1,000                                 |
| INTERGOVERNMENTAL                       | \$1,294,736         | -                            | -                   | -                             | -                                       |
| CHARGES FOR SERVICES                    | \$11,344,573        | \$12,346,024                 | \$10,981,608        | \$12,906,860                  | \$13,022,592                            |
| OTHER REVENUE                           | \$1,336,141         | \$458,000                    | \$482,686           | \$3,328,020                   | \$3,328,020                             |
| TRANSFER IN                             | \$94,582            | \$108,443                    | \$108,443           | \$194,631                     | \$194,631                               |
| <b>Total Revenues</b>                   | <b>\$14,071,838</b> | <b>\$12,913,467</b>          | <b>\$11,576,516</b> | <b>\$16,430,511</b>           | <b>\$16,546,243</b>                     |
| <b>Expenditures</b>                     |                     |                              |                     |                               |                                         |
| PERSONNEL COSTS                         | \$1,629,185         | \$2,256,046                  | \$1,837,072         | \$2,503,732                   | \$2,503,732                             |
| OPERATING EXPENDITURES                  | \$4,269,091         | \$4,670,460                  | \$4,096,724         | \$5,385,002                   | \$5,385,002                             |
| CAPITAL OUTLAY                          | \$1,524,852         | \$7,097,721                  | \$3,626,787         | \$6,942,995                   | \$6,912,995                             |
| DEBT SERVICE                            | \$646,330           | \$2,952,841                  | \$2,952,841         | \$3,657,886                   | \$3,657,886                             |
| TRANSFER OUT                            | \$1,609,896         | \$1,315,085                  | \$1,315,085         | \$1,334,708                   | \$1,328,450                             |
| <b>Total Expenditures</b>               | <b>\$9,679,354</b>  | <b>\$18,292,153</b>          | <b>\$13,828,509</b> | <b>\$19,824,323</b>           | <b>\$19,788,065</b>                     |
| <b>Total Revenues Less Expenditures</b> | <b>\$4,392,484</b>  | <b>-\$5,378,686</b>          | <b>-\$2,251,993</b> | <b>-\$3,393,812</b>           | <b>-\$3,241,822</b>                     |
| <b>Ending Fund Balance</b>              | <b>\$57,129,341</b> | <b>\$51,750,655</b>          | <b>\$54,877,348</b> | <b>\$55,252,377</b>           | <b>\$55,404,367</b>                     |

## Revenues by Function

Historical Revenue by Function



## FY26 Revenues by Function

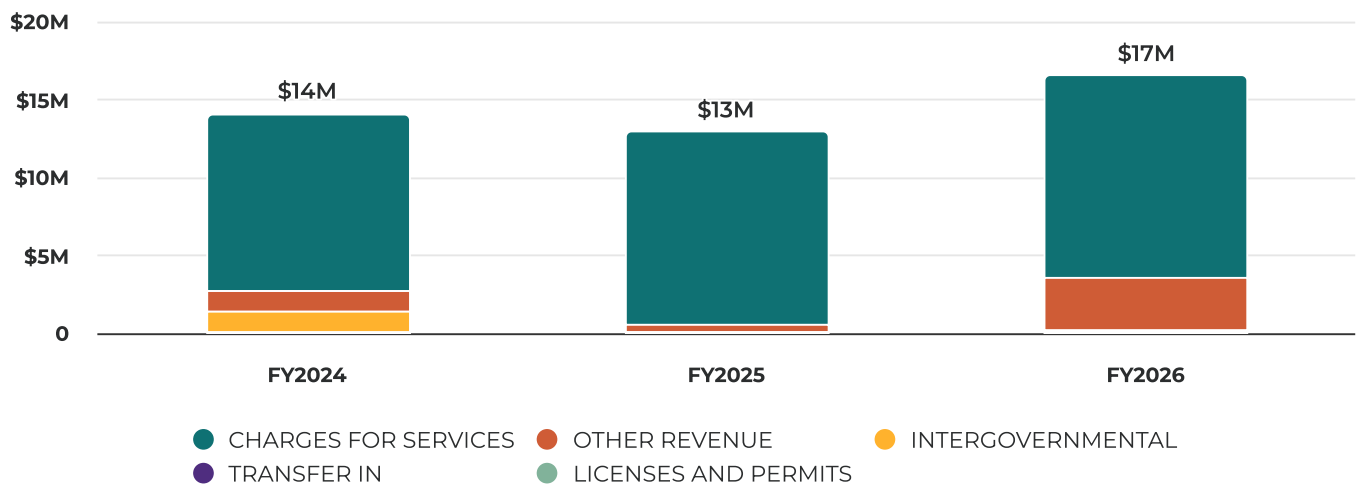


## Revenues by Function

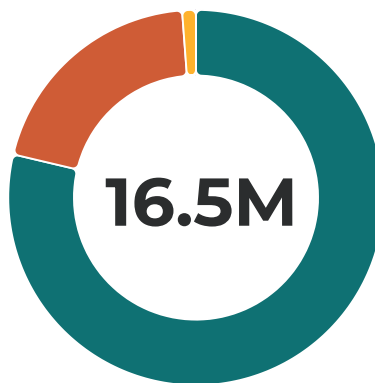
| Category              | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| NON-DEPARTMENTAL      | \$2,731,551         | \$576,818              | \$616,430           | \$3,542,401             | \$3,542,401                    | 514.13%                                                       |
| WATER                 | \$6,010,685         | \$6,352,696            | \$5,516,910         | \$6,500,494             | \$6,500,494                    | 2.33%                                                         |
| WASTEWATER            | \$5,329,602         | \$5,983,953            | \$5,443,177         | \$6,387,616             | \$6,503,348                    | 8.68%                                                         |
| <b>Total Revenues</b> | <b>\$14,071,838</b> | <b>\$12,913,467</b>    | <b>\$11,576,516</b> | <b>\$16,430,511</b>     | <b>\$16,546,243</b>            | <b>28.13%</b>                                                 |

## Revenues by Revenue Source

## Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source



|                      |              |        |
|----------------------|--------------|--------|
| CHARGES FOR SERVICES | \$13,022,592 | 78.70% |
| OTHER REVENUE        | \$3,328,020  | 20.11% |
| TRANSFER IN          | \$194,631    | 1.18%  |
| LICENSES AND PERMITS | \$1,000      | 0.01%  |

## Revenues by Revenue Source

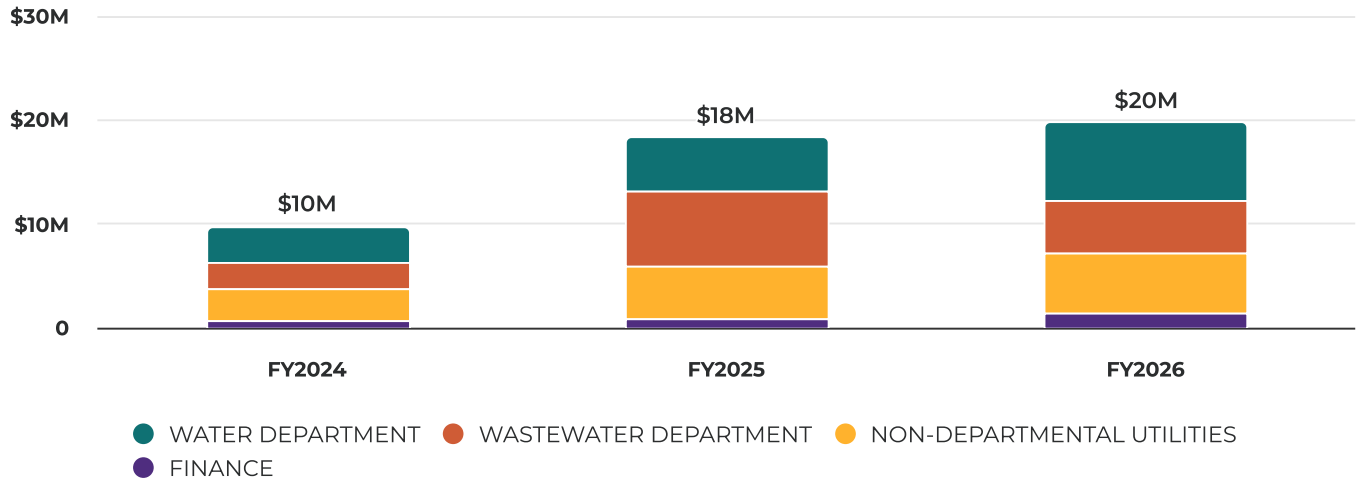
| Category                          | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>LICENSES AND PERMITS</b>       |             |                        |             |                         |                                |                                                               |
| PLAN REVIEW                       | \$1,806     | \$1,000                | \$3,779     | \$1,000                 | \$1,000                        | 0.00%                                                         |
| <b>Total LICENSES AND PERMITS</b> | \$1,806     | \$1,000                | \$3,779     | \$1,000                 | \$1,000                        | 0.00%                                                         |
| <b>INTERGOVERNMENTAL</b>          |             |                        |             |                         |                                |                                                               |
| GRANTS/ARPA                       | \$1,294,736 | -                      | -           | -                       | -                              | -                                                             |
| <b>Total INTERGOVERNMENTAL</b>    | \$1,294,736 | -                      | -           | -                       | -                              | -                                                             |
| <b>CHARGES FOR SERVICES</b>       |             |                        |             |                         |                                |                                                               |
| WATER SALES                       | \$5,698,297 | \$6,036,944            | \$5,202,665 | \$6,200,638             | \$6,200,638                    | 2.71%                                                         |
| WASTEWATER CHARGES                | \$5,305,306 | \$5,961,627            | \$5,385,177 | \$6,365,290             | \$6,481,022                    | 8.71%                                                         |
| PENALTY BILLING                   | \$169,020   | \$166,176              | \$135,522   | \$166,176               | \$166,176                      | 0.00%                                                         |
| TRANSFER CHARGES                  | \$1,260     | \$1,800                | \$1,960     | \$1,800                 | \$1,800                        | 0.00%                                                         |
| CONNECTION CHARGES                | \$34,063    | \$36,000               | \$28,921    | \$36,000                | \$36,000                       | 0.00%                                                         |
| SERVICE CHARGES                   | \$20,120    | \$19,630               | \$34,680    | \$21,480                | \$21,480                       | 9.42%                                                         |
| PUBLIC WORKS INSPECTIONS          | \$1,069     | -                      | -           | -                       | -                              | -                                                             |
| BILLING ADJUSTMENTS               | \$10,120    | -                      | \$323       | -                       | -                              | -                                                             |

| Category                          | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| DELINQUENT CHARGES                | \$52,890            | \$54,000                     | \$42,660            | \$46,500                      | \$46,500                                | -13.89%                                                                         |
| STREET CUTS & RESTORATION         | \$4,286             | \$9,375                      | \$21,522            | \$18,750                      | \$18,750                                | 100.00%                                                                         |
| WATER TAPS                        | \$23,846            | \$38,146                     | \$70,179            | \$27,900                      | \$27,900                                | -26.86%                                                                         |
| SEWER TAPS                        | \$24,296            | \$22,326                     | \$58,000            | \$22,326                      | \$22,326                                | 0.00%                                                                           |
| <b>Total CHARGES FOR SERVICES</b> | <b>\$11,344,573</b> | <b>\$12,346,024</b>          | <b>\$10,981,608</b> | <b>\$12,906,860</b>           | <b>\$13,022,592</b>                     | <b>5.48%</b>                                                                    |
| <b>OTHER REVENUE</b>              |                     |                              |                     |                               |                                         |                                                                                 |
| INTEREST ON INVESTMENTS           | \$1,116,951         | \$440,000                    | \$417,508           | \$280,000                     | \$280,000                               | -36.36%                                                                         |
| INTEREST ON CHECKING ACCOUNTS     | \$29,415            | \$15,000                     | \$30,516            | \$35,000                      | \$35,000                                | 133.33%                                                                         |
| SALE OF CITY EQUIPMENT            | -                   | -                            | \$8,700             | -                             | -                                       | -                                                                               |
| INSURANCE PROCEEDS                | \$2,218             | -                            | \$10,824            | -                             | -                                       | -                                                                               |
| LEASES                            | \$8,472             | -                            | \$11,544            | \$10,020                      | \$10,020                                | -                                                                               |
| MISCELLANEOUS                     | \$59,918            | \$3,000                      | \$3,605             | \$3,000                       | \$3,000                                 | 0.00%                                                                           |
| OVER - SHORT                      | -\$15               | -                            | -\$11               | -                             | -                                       | -                                                                               |
| BOND PROCEEDS                     | -                   | -                            | -                   | \$3,000,000                   | \$3,000,000                             | -                                                                               |
| CAPITAL CONTRIBUTIONS             | \$119,182           | -                            | -                   | -                             | -                                       | -                                                                               |
| <b>Total OTHER REVENUE</b>        | <b>\$1,336,141</b>  | <b>\$458,000</b>             | <b>\$482,686</b>    | <b>\$3,328,020</b>            | <b>\$3,328,020</b>                      | <b>626.64%</b>                                                                  |
| <b>TRANSFER IN</b>                |                     |                              |                     |                               |                                         |                                                                                 |
| ADMINISTRATIVE FEE                | \$94,582            | \$108,443                    | \$108,443           | \$194,631                     | \$194,631                               | 79.48%                                                                          |
| <b>Total TRANSFER IN</b>          | <b>\$94,582</b>     | <b>\$108,443</b>             | <b>\$108,443</b>    | <b>\$194,631</b>              | <b>\$194,631</b>                        | <b>79.48%</b>                                                                   |
| <b>Total Revenues</b>             | <b>\$14,071,838</b> | <b>\$12,913,467</b>          | <b>\$11,576,516</b> | <b>\$16,430,511</b>           | <b>\$16,546,243</b>                     | <b>28.13%</b>                                                                   |

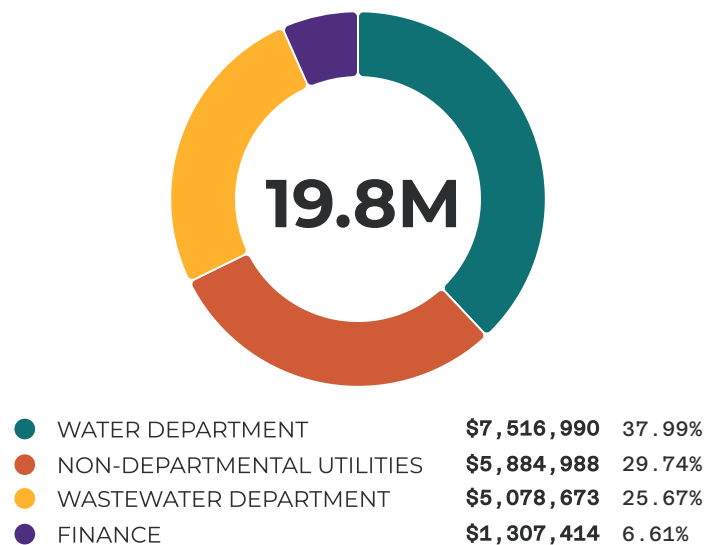


## Expenditures by Function

### Historical Expenditures by Function



### FY26 Expenditures by Function



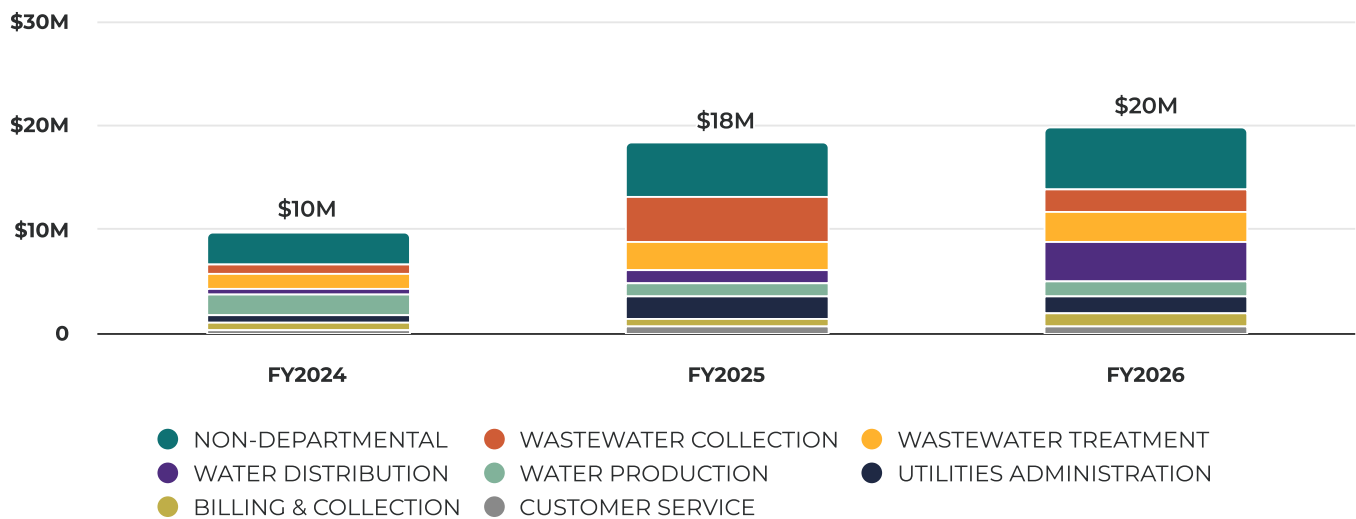
## Expenditures by Function

| Category                   | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| FINANCE                    | \$681,017   | \$776,150              | \$1,043,568 | \$1,307,414             | \$1,307,414                    | 68.45%                                                        |
| NON-DEPARTMENTAL UTILITIES | \$3,057,725 | \$5,118,236            | \$4,946,215 | \$5,891,246             | \$5,884,988                    | 14.98%                                                        |
| WATER DEPARTMENT           | \$3,489,060 | \$5,271,352            | \$3,039,981 | \$7,516,990             | \$7,516,990                    | 42.60%                                                        |
| WASTEWATER DEPARTMENT      | \$2,451,552 | \$7,126,415            | \$4,798,746 | \$5,108,673             | \$5,078,673                    | -28.73%                                                       |

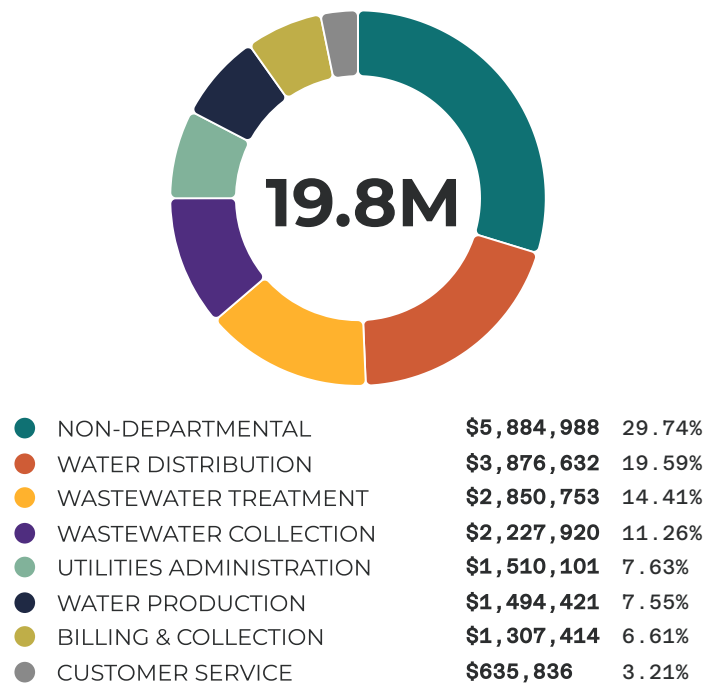
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>Total Expenditures</b> | <b>\$9,679,354</b> | <b>\$18,292,153</b>    | <b>\$13,828,509</b> | <b>\$19,824,323</b>     | <b>\$19,788,065</b>            | <b>8.18%</b>                                                  |

## Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

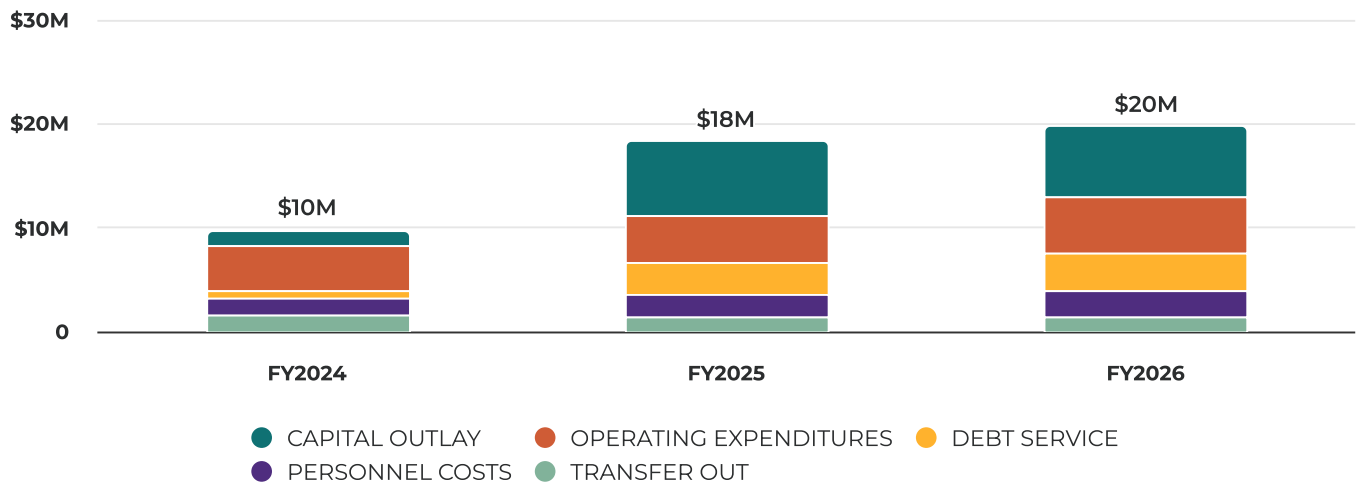


## Expenditures by Department

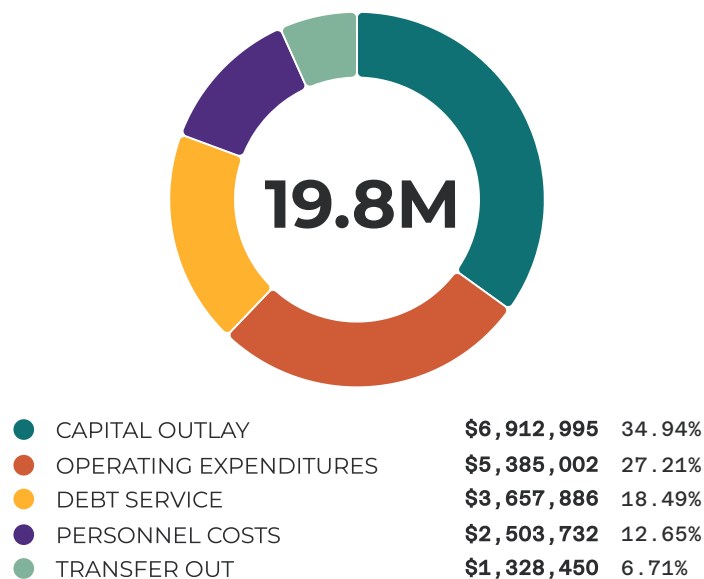
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| UTILITIES ADMINISTRATION  | \$740,286          | \$2,113,549            | \$778,090           | \$1,510,101             | \$1,510,101                    | -28.55%                                                       |
| WATER PRODUCTION          | \$1,976,410        | \$1,298,603            | \$951,105           | \$1,494,421             | \$1,494,421                    | 15.08%                                                        |
| WATER DISTRIBUTION        | \$513,211          | \$1,226,147            | \$756,275           | \$3,876,632             | \$3,876,632                    | 216.16%                                                       |
| BILLING & COLLECTION      | \$681,017          | \$776,150              | \$1,043,568         | \$1,307,414             | \$1,307,414                    | 68.45%                                                        |
| CUSTOMER SERVICE          | \$259,153          | \$633,053              | \$554,510           | \$635,836               | \$635,836                      | 0.44%                                                         |
| WASTEWATER COLLECTION     | \$951,485          | \$4,420,267            | \$3,199,004         | \$2,227,920             | \$2,227,920                    | -49.60%                                                       |
| WASTEWATER TREATMENT      | \$1,500,067        | \$2,706,148            | \$1,599,742         | \$2,880,753             | \$2,850,753                    | 5.34%                                                         |
| NON-DEPARTMENTAL          | \$3,057,725        | \$5,118,236            | \$4,946,215         | \$5,891,246             | \$5,884,988                    | 14.98%                                                        |
| <b>Total Expenditures</b> | <b>\$9,679,354</b> | <b>\$18,292,153</b>    | <b>\$13,828,509</b> | <b>\$19,824,323</b>     | <b>\$19,788,065</b>            | <b>8.18%</b>                                                  |

## Expenditures by Category

Historical Expenditures by Category



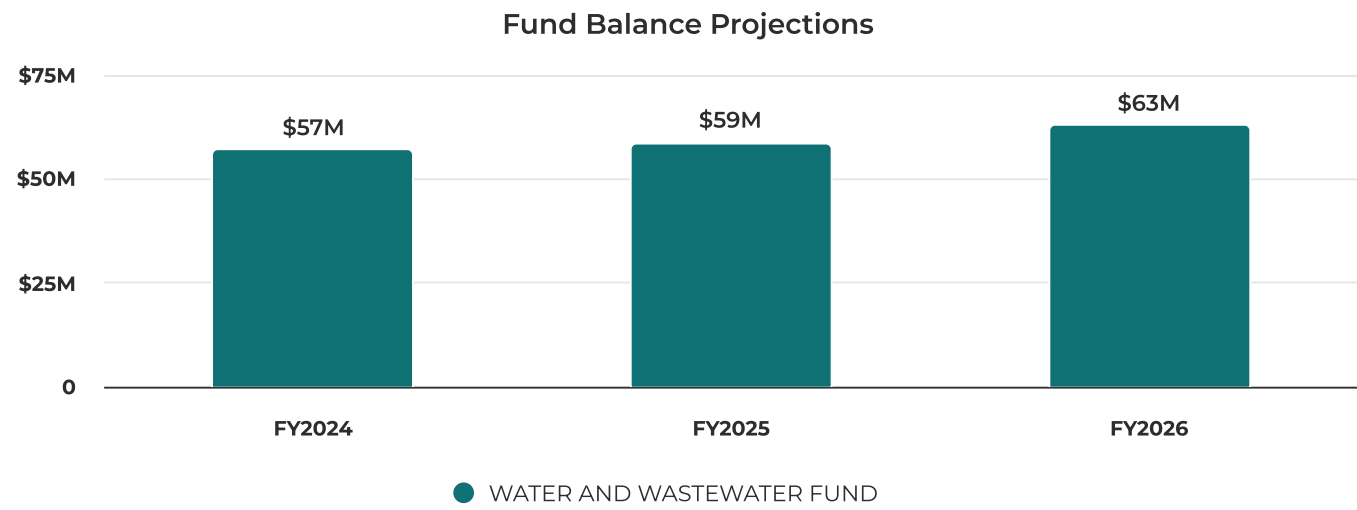
## FY26 Expenditures by Category



## Expenditures by Category

| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS           | \$1,629,185        | \$2,256,046            | \$1,837,072         | \$2,503,732             | \$2,503,732                    | 10.98%                                                        |
| OPERATING EXPENDITURES    | \$4,269,091        | \$4,670,460            | \$4,096,724         | \$5,385,002             | \$5,385,002                    | 15.30%                                                        |
| CAPITAL OUTLAY            | \$1,524,852        | \$7,097,721            | \$3,626,787         | \$6,942,995             | \$6,912,995                    | -2.60%                                                        |
| DEBT SERVICE              | \$646,330          | \$2,952,841            | \$2,952,841         | \$3,657,886             | \$3,657,886                    | 23.88%                                                        |
| TRANSFER OUT              | \$1,609,896        | \$1,315,085            | \$1,315,085         | \$1,334,708             | \$1,328,450                    | 1.02%                                                         |
| <b>Total Expenditures</b> | <b>\$9,679,354</b> | <b>\$18,292,153</b>    | <b>\$13,828,509</b> | <b>\$19,824,323</b>     | <b>\$19,788,065</b>            | <b>8.18%</b>                                                  |

Fund Balance



Financial Summary

| Fund Balance              | FY 2024      | FY 2025      | FY 2026      | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|---------------------------|--------------|--------------|--------------|---------------------------------|--------------------------------|
| WATER AND WASTEWATER FUND | \$57,129,341 | \$58,646,189 | \$62,852,362 | \$4,206,173                     | 7.17%                          |
| Total Fund Balance        | \$57,129,341 | \$58,646,189 | \$62,852,362 | \$4,206,173                     | 7.17%                          |

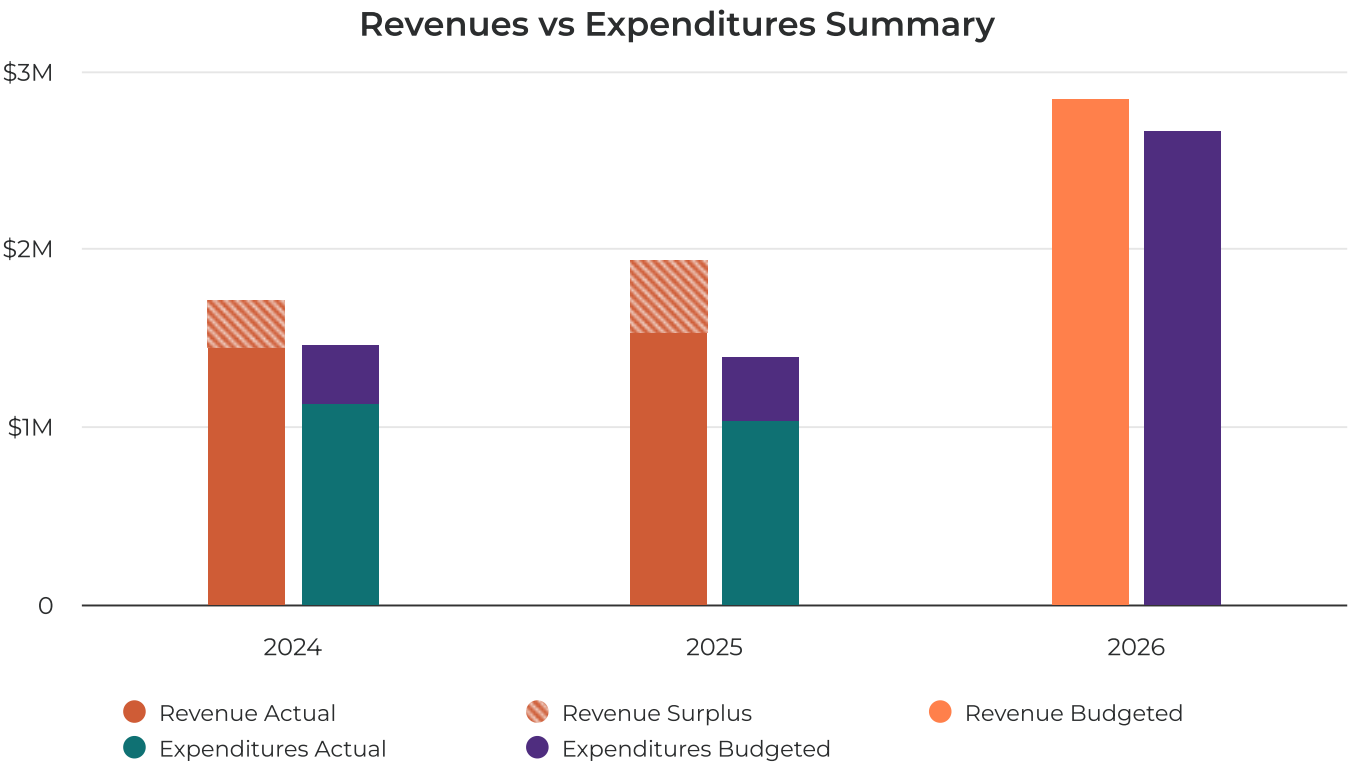
# SANITARY LANDFILL FUND

The Sanitary Landfill Fund is an enterprise fund which derives its revenue from fees for the disposal of solid waste at the Stephenville Municipal Landfill.

The City of Stephenville Landfill is a Type IV landfill, which is permitted to accept only brush and/or construction demolition waste and rubbish (trash) that is free of household waste and waste that is not subject to decay or putrefaction.

It is responsible for obtaining required permits from the Texas Commission on Environmental Quality and other agencies when the City constructs new cells for placement of solid waste.

## Summary

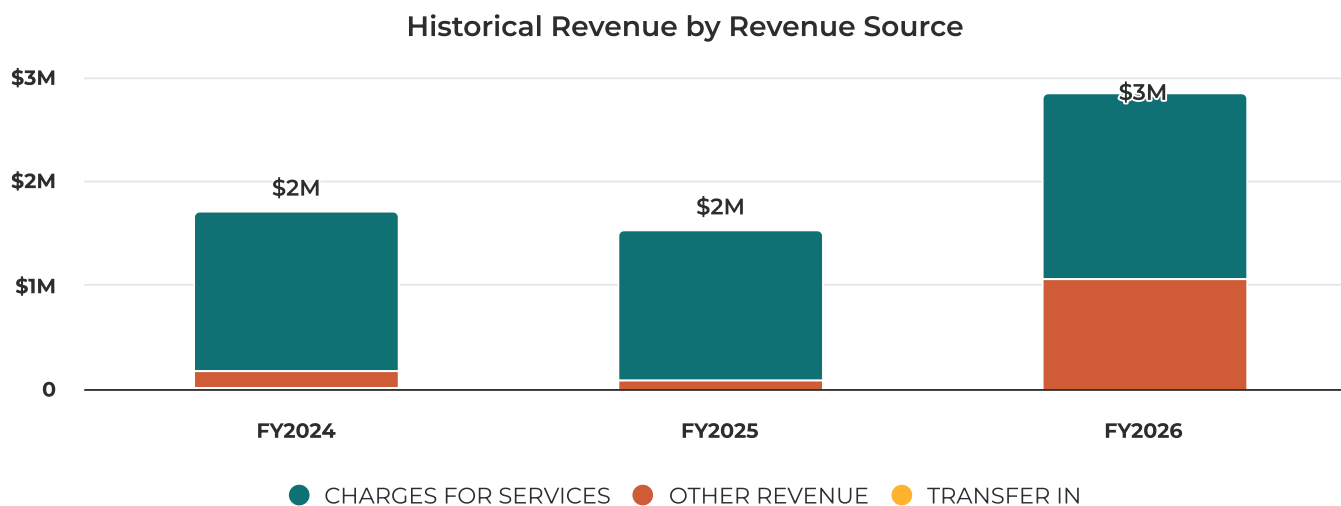


# Comprehensive Fund Summary

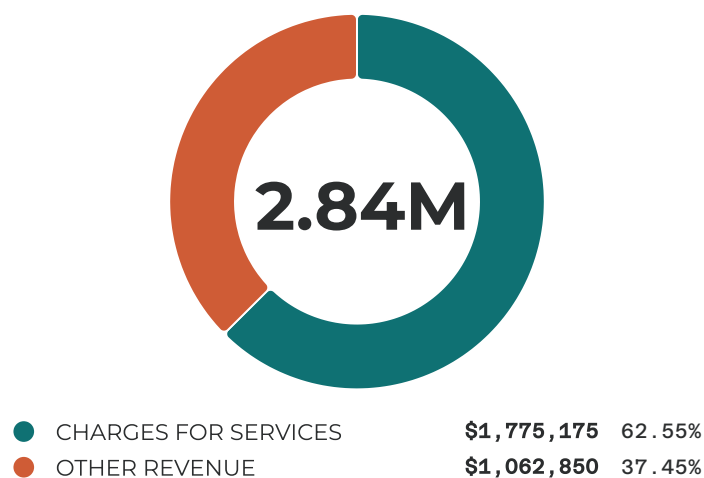
## Comprehensive Fund Summary

| Category                                | FY 2024<br>YTD     | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD     | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$2,562,249        | \$3,142,244                  | \$3,142,244        | \$3,939,437                   | \$3,939,437                             |
| <b>Revenues</b>                         |                    |                              |                    |                               |                                         |
| CHARGES FOR SERVICES                    | \$1,533,833        | \$1,449,375                  | \$1,812,724        | \$1,775,175                   | \$1,775,175                             |
| OTHER REVENUE                           | \$178,447          | \$80,850                     | \$116,610          | \$1,062,850                   | \$1,062,850                             |
| TRANSFER IN                             | \$1,679            | -                            | -                  | -                             | -                                       |
| <b>Total Revenues</b>                   | <b>\$1,713,959</b> | <b>\$1,530,225</b>           | <b>\$1,929,334</b> | <b>\$2,838,025</b>            | <b>\$2,838,025</b>                      |
| <b>Expenditures</b>                     |                    |                              |                    |                               |                                         |
| PERSONNEL COSTS                         | \$290,944          | \$335,032                    | \$300,334          | \$348,995                     | \$348,995                               |
| OPERATING EXPENDITURES                  | \$386,185          | \$362,073                    | \$408,795          | \$359,302                     | \$359,302                               |
| CAPITAL OUTLAY                          | \$315,283          | \$405,700                    | \$39,487           | \$1,302,175                   | \$1,302,175                             |
| DEBT SERVICE                            | \$44,910           | \$196,620                    | \$196,620          | \$464,970                     | \$464,970                               |
| TRANSFER OUT                            | \$96,642           | \$93,162                     | \$93,162           | \$190,387                     | \$189,858                               |
| <b>Total Expenditures</b>               | <b>\$1,133,964</b> | <b>\$1,392,587</b>           | <b>\$1,038,397</b> | <b>\$2,665,829</b>            | <b>\$2,665,300</b>                      |
| <b>Total Revenues Less Expenditures</b> | <b>\$579,995</b>   | <b>\$137,638</b>             | <b>\$890,936</b>   | <b>\$172,196</b>              | <b>\$172,725</b>                        |
| <b>Ending Fund Balance</b>              | <b>\$3,142,244</b> | <b>\$3,279,882</b>           | <b>\$4,033,180</b> | <b>\$4,111,633</b>            | <b>\$4,112,162</b>                      |

## Revenues by Revenue Source



## FY26 Revenues by Revenue Source



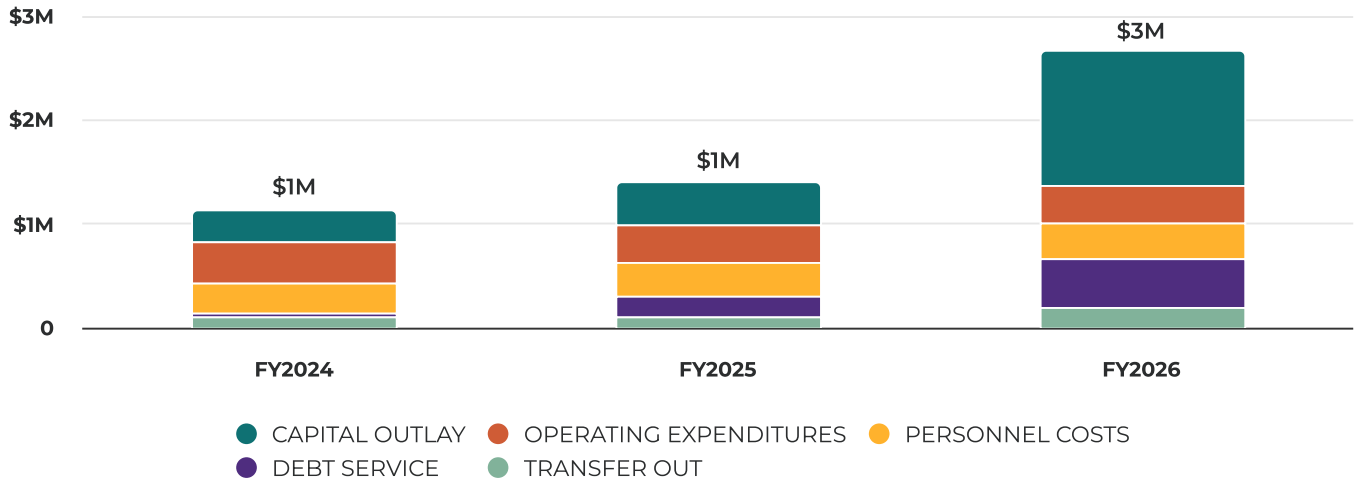
## Revenues by Revenue Source

| Category                          | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>CHARGES FOR SERVICES</b>       |                    |                        |                    |                         |                                |                                                               |
| LANDFILL GATE FEES                | \$1,533,833        | \$1,449,375            | \$1,812,724        | \$1,775,175             | \$1,775,175                    | 22.48%                                                        |
| <b>Total CHARGES FOR SERVICES</b> | \$1,533,833        | \$1,449,375            | \$1,812,724        | \$1,775,175             | \$1,775,175                    | 22.48%                                                        |
| <b>OTHER REVENUE</b>              |                    |                        |                    |                         |                                |                                                               |
| INTEREST ON INVESTMENTS           | \$125,948          | \$80,000               | \$116,156          | \$120,000               | \$120,000                      | 50.00%                                                        |
| LEASES                            | \$350              | \$350                  | \$350              | \$350                   | \$350                          | 0.00%                                                         |
| INSUFFICIENT CHECK CHARGES        | \$30               | -                      | -                  | -                       | -                              | -                                                             |
| MISCELLANEOUS                     | -                  | \$500                  | \$104              | \$500                   | \$500                          | 0.00%                                                         |
| OVER - SHORT                      | \$298              | -                      | -                  | -                       | -                              | -                                                             |
| LOAN PROCEEDS                     | -                  | -                      | -                  | \$942,000               | \$942,000                      | -                                                             |
| GAIN ON SALE OF ASSETS            | \$51,821           | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total OTHER REVENUE</b>        | \$178,447          | \$80,850               | \$116,610          | \$1,062,850             | \$1,062,850                    | 1,214.59%                                                     |
| <b>TRANSFER IN</b>                |                    |                        |                    |                         |                                |                                                               |
| TRANSFERS FROM OTHER FUNDS        | \$1,679            | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total TRANSFER IN</b>          | \$1,679            | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total Revenues</b>             | <b>\$1,713,959</b> | <b>\$1,530,225</b>     | <b>\$1,929,334</b> | <b>\$2,838,025</b>      | <b>\$2,838,025</b>             | <b>85.46%</b>                                                 |

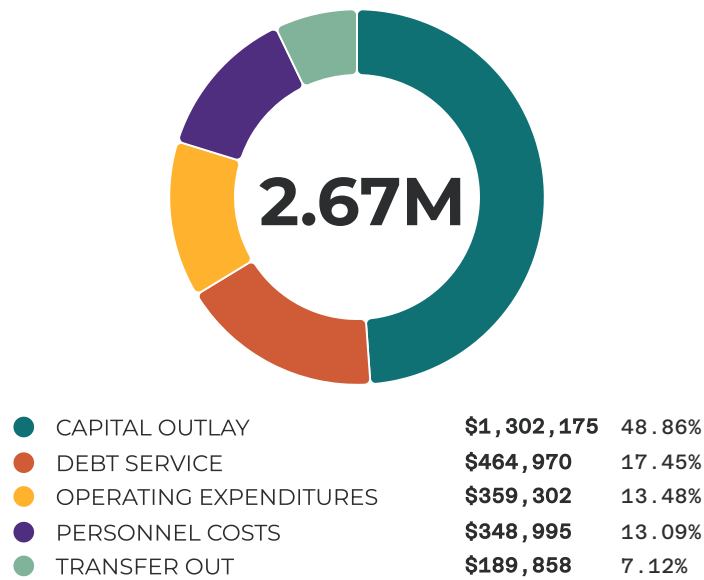


## Expenditures by Category

Historical Expenditures by Category



FY26 Expenditures by Category

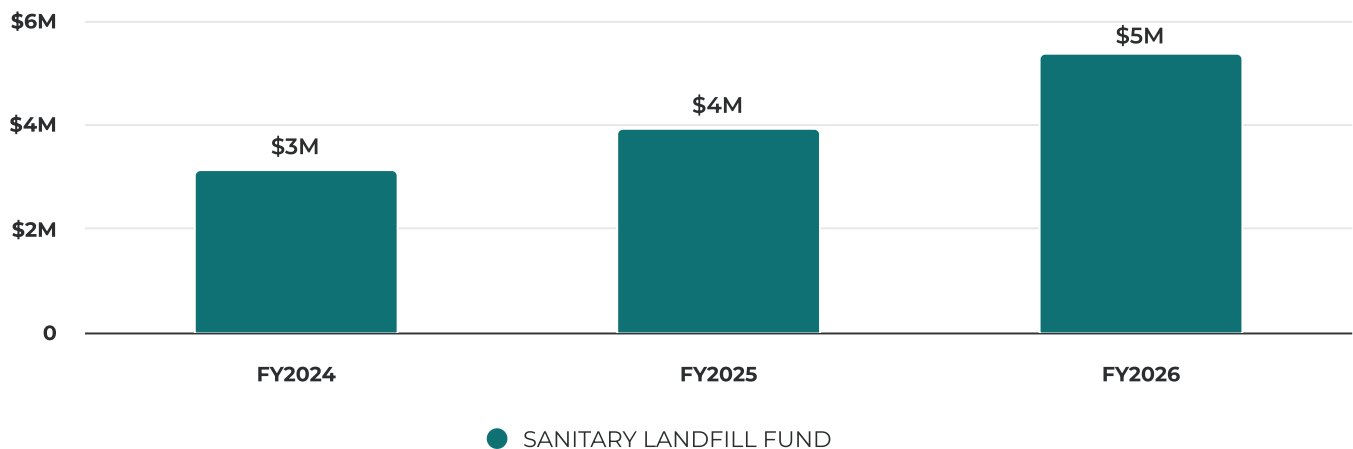


## Expenditures by Category

| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS           | \$290,944          | \$335,032              | \$300,334          | \$348,995               | \$348,995                      | 4.17%                                                         |
| OPERATING EXPENDITURES    | \$386,185          | \$362,073              | \$408,795          | \$359,302               | \$359,302                      | -0.77%                                                        |
| CAPITAL OUTLAY            | \$315,283          | \$405,700              | \$39,487           | \$1,302,175             | \$1,302,175                    | 220.97%                                                       |
| DEBT SERVICE              | \$44,910           | \$196,620              | \$196,620          | \$464,970               | \$464,970                      | 136.48%                                                       |
| TRANSFER OUT              | \$96,642           | \$93,162               | \$93,162           | \$190,387               | \$189,858                      | 103.79%                                                       |
| <b>Total Expenditures</b> | <b>\$1,133,964</b> | <b>\$1,392,587</b>     | <b>\$1,038,397</b> | <b>\$2,665,829</b>      | <b>\$2,665,300</b>             | <b>91.39%</b>                                                 |

## Fund Balance

Fund Balance Projections



## Financial Summary

| Fund Balance              | FY 2024            | FY 2025            | FY 2026            | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|---------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| SANITARY LANDFILL FUND    | \$3,142,244        | \$3,939,437        | \$5,357,298        | \$1,417,861                     | 35.99%                         |
| <b>Total Fund Balance</b> | <b>\$3,142,244</b> | <b>\$3,939,437</b> | <b>\$5,357,298</b> | <b>\$1,417,861</b>              | <b>35.99%</b>                  |

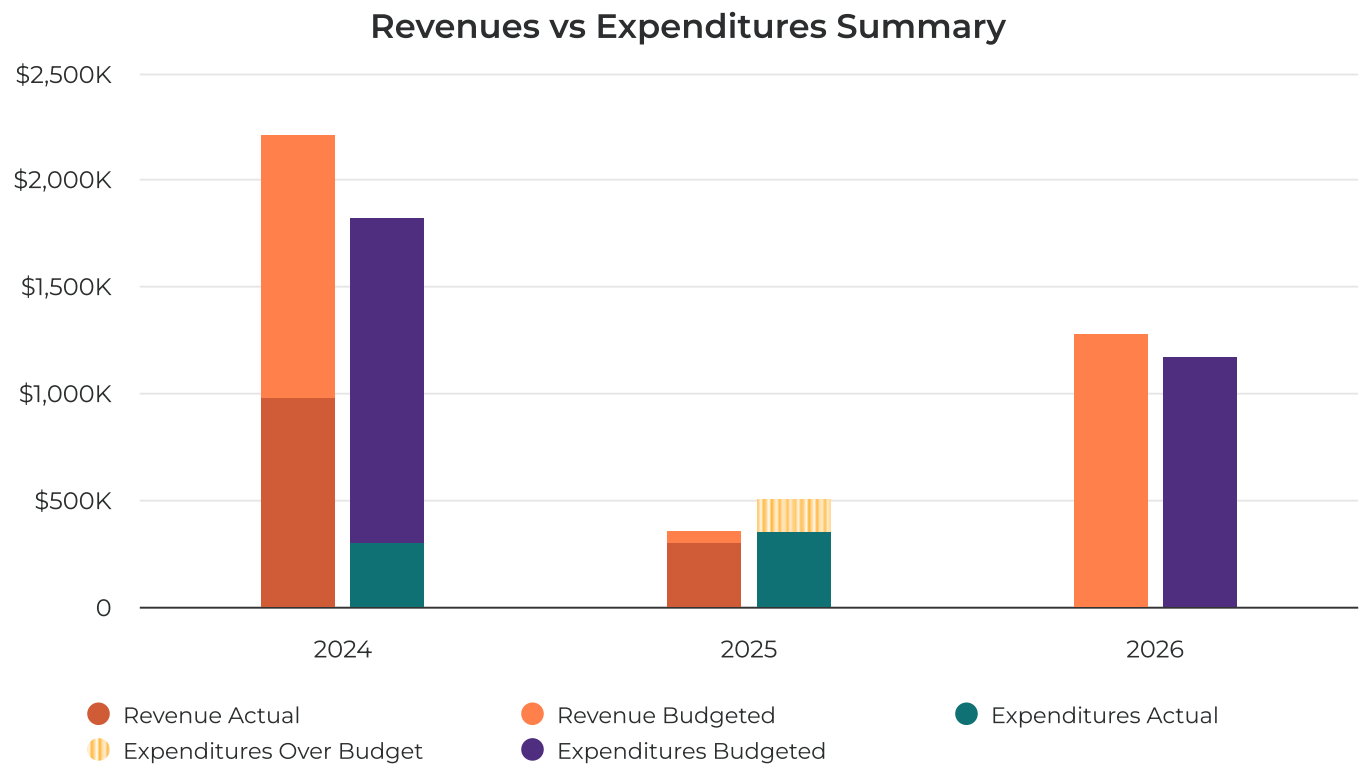
# AIRPORT FUND

The Stephenville Clark Regional Airport consists of one main lighted runway, precision approach path indicator (PAPI) equipped. Buildings include T-hangars with 42 units, including three corporate hangars, a main hangar/shop building and the terminal building, which houses an office and visitor's lounge. The City of Stephenville contracts the operations of the airport with Stephenville Aviation, Inc.

A City Council appointed Airport Advisory Board, consisting of seven citizens, makes recommendations regarding studies, construction, improvements, and related airport matters.

The City established the fund, a non-major enterprise fund, for the ongoing operations associated with the public aviation facilities at the Stephenville Clark Regional Airport. Hangar rentals and ground lease payments are the major revenues.

## Summary



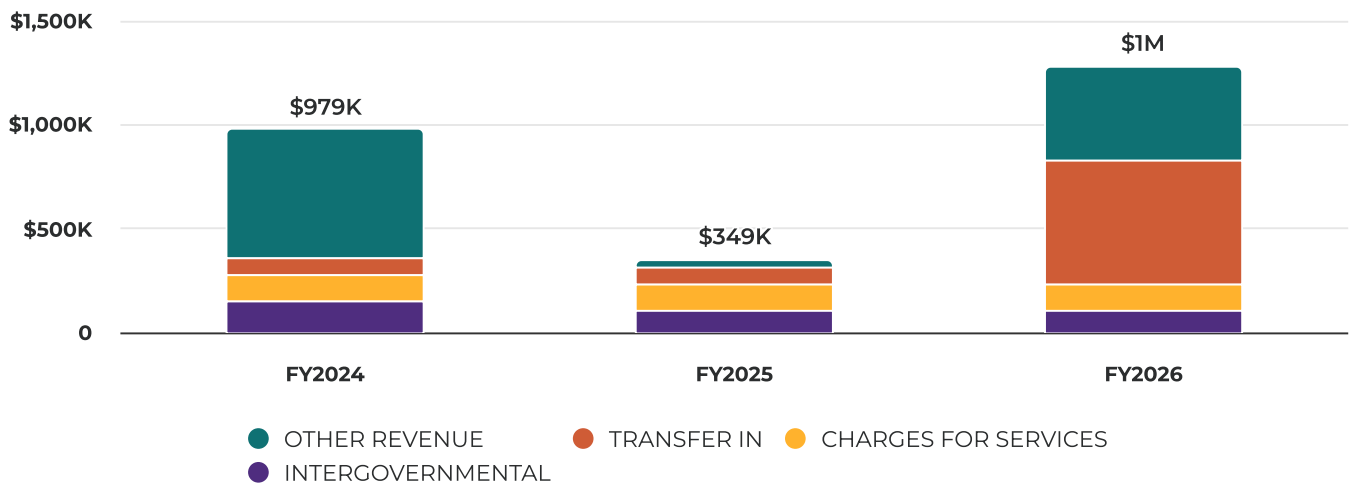
# Comprehensive Fund Summary

## Comprehensive Fund Summary

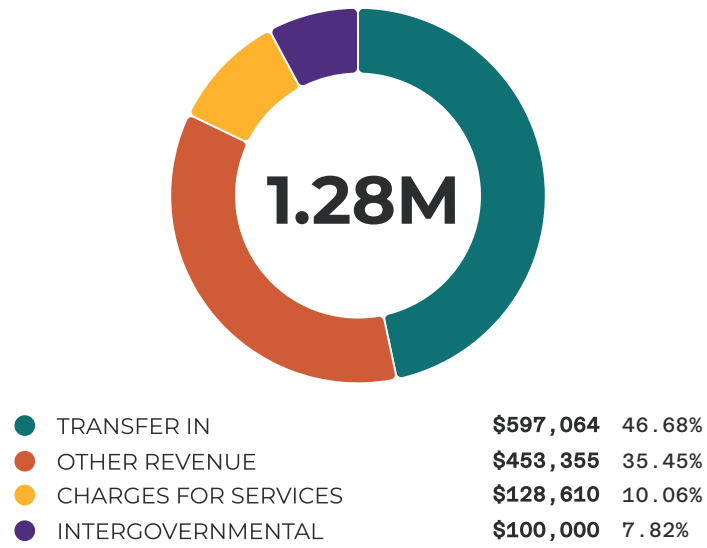
| Category                                | FY 2024<br>YTD     | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD     | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$8,319,436        | \$9,000,712                  | \$9,000,712        | \$9,283,150                   | \$9,283,150                             |
| <b>Revenues</b>                         |                    |                              |                    |                               |                                         |
| INTERGOVERNMENTAL                       | \$145,000          | \$100,000                    | \$86,988           | \$100,000                     | \$100,000                               |
| CHARGES FOR SERVICES                    | \$128,304          | \$130,350                    | \$133,588          | \$128,610                     | \$128,610                               |
| OTHER REVENUE                           | \$621,847          | \$39,356                     | \$230              | \$453,355                     | \$453,355                               |
| TRANSFER IN                             | \$83,780           | \$79,134                     | \$79,134           | \$597,064                     | \$597,064                               |
| <b>Total Revenues</b>                   | <b>\$978,931</b>   | <b>\$348,840</b>             | <b>\$299,939</b>   | <b>\$1,279,029</b>            | <b>\$1,279,029</b>                      |
| <b>Expenditures</b>                     |                    |                              |                    |                               |                                         |
| PERSONNEL COSTS                         | \$64,330           | \$86,243                     | \$68,618           | \$97,064                      | \$97,064                                |
| OPERATING EXPENDITURES                  | \$114,029          | \$168,111                    | \$177,186          | \$192,350                     | \$192,350                               |
| CAPITAL OUTLAY                          | \$119,296          | \$93,729                     | \$254,133          | \$882,023                     | \$882,023                               |
| <b>Total Expenditures</b>               | <b>\$297,655</b>   | <b>\$348,083</b>             | <b>\$499,938</b>   | <b>\$1,171,437</b>            | <b>\$1,171,437</b>                      |
| <b>Total Revenues Less Expenditures</b> | <b>\$681,276</b>   | <b>\$757</b>                 | <b>-\$199,999</b>  | <b>\$107,592</b>              | <b>\$107,592</b>                        |
| <b>Ending Fund Balance</b>              | <b>\$9,000,712</b> | <b>\$9,001,469</b>           | <b>\$8,800,713</b> | <b>\$9,390,742</b>            | <b>\$9,390,742</b>                      |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



### FY26 Revenues by Revenue Source

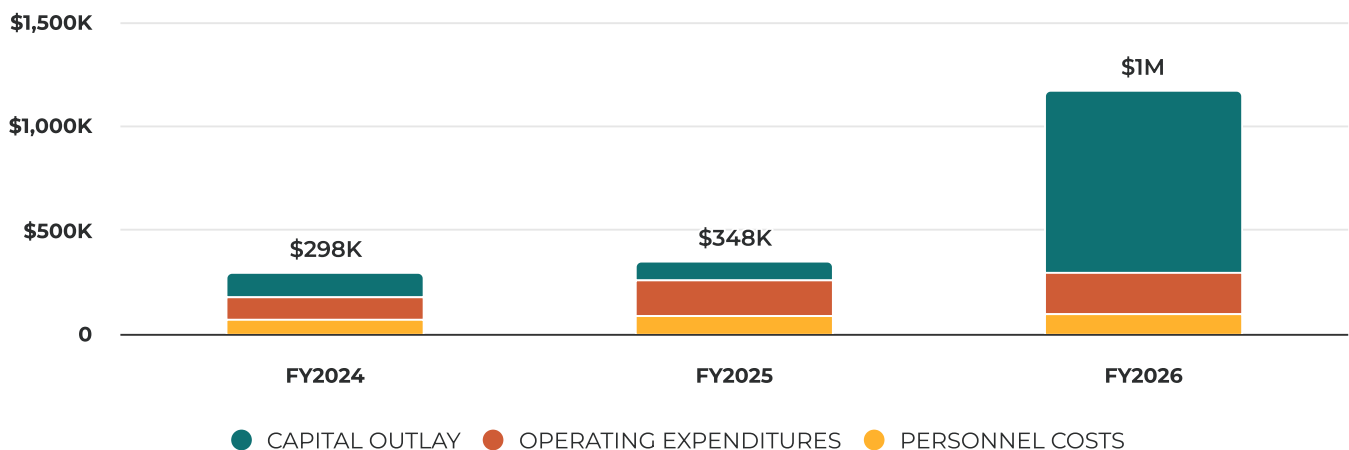


## Revenues by Revenue Source

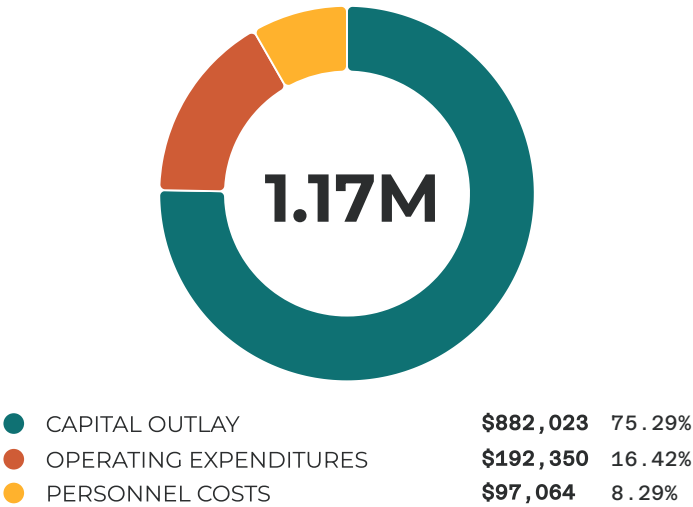
| Category                          | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>INTERGOVERNMENTAL</b>          |                  |                              |                  |                               |                                         |                                                                                 |
| GRANT PROCEEDS                    | \$145,000        | \$100,000                    | \$86,988         | \$100,000                     | \$100,000                               | 0.00%                                                                           |
| <b>Total INTERGOVERNMENTAL</b>    | \$145,000        | \$100,000                    | \$86,988         | \$100,000                     | \$100,000                               | 0.00%                                                                           |
| <b>CHARGES FOR SERVICES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| AIRPORT VENDING                   | \$175            | -                            | -                | -                             | -                                       | -                                                                               |
| AIRPORT MERCH SALES               | -                | -                            | \$48             | -                             | -                                       | -                                                                               |
| LEASES                            | \$1,440          | \$1,440                      | \$800            | \$1,440                       | \$1,440                                 | 0.00%                                                                           |
| HANGAR RENTAL                     | \$122,957        | \$125,310                    | \$123,841        | \$122,910                     | \$122,910                               | -1.92%                                                                          |
| TIE DOWNS                         | \$47             | -                            | -                | -                             | -                                       | -                                                                               |
| GASOLINE SALES                    | \$3,685          | \$3,600                      | \$8,899          | \$4,260                       | \$4,260                                 | 18.33%                                                                          |
| <b>Total CHARGES FOR SERVICES</b> | \$128,304        | \$130,350                    | \$133,588        | \$128,610                     | \$128,610                               | -1.33%                                                                          |
| <b>OTHER REVENUE</b>              |                  |                              |                  |                               |                                         |                                                                                 |
| MISCELLANEOUS                     | \$50             | -                            | \$230            | -                             | -                                       | -                                                                               |
| CAPITAL CONTRIBUTIONS             | -                | \$32,264                     | -                | \$32,264                      | \$32,264                                | 0.00%                                                                           |
| CAPITAL CONTRIBUTIONS             | -                | -                            | -                | \$38,945                      | \$38,945                                | -                                                                               |
| CAPITAL CONTRIBUTIONS             | \$621,797        | \$7,092                      | -                | \$382,146                     | \$382,146                               | 5,288.41%                                                                       |
| <b>Total OTHER REVENUE</b>        | \$621,847        | \$39,356                     | \$230            | \$453,355                     | \$453,355                               | 1,051.93%                                                                       |
| <b>TRANSFER IN</b>                |                  |                              |                  |                               |                                         |                                                                                 |
| TRANSFER FROM OTHER FUNDS         | \$83,780         | \$79,134                     | \$79,134         | \$597,064                     | \$597,064                               | 654.50%                                                                         |
| <b>Total TRANSFER IN</b>          | \$83,780         | \$79,134                     | \$79,134         | \$597,064                     | \$597,064                               | 654.50%                                                                         |
| <b>Total Revenues</b>             | <b>\$978,931</b> | <b>\$348,840</b>             | <b>\$299,939</b> | <b>\$1,279,029</b>            | <b>\$1,279,029</b>                      | <b>266.65%</b>                                                                  |

## Expenditures by Category

## Historical Expenditures by Category



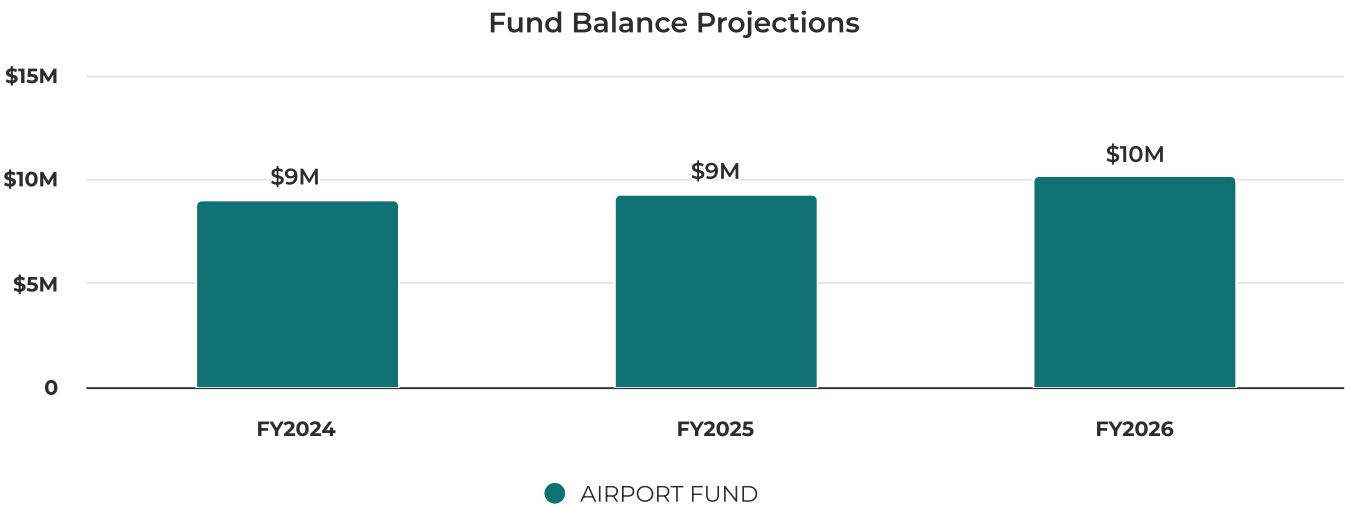
FY26 Expenditures by Category



Expenditures by Category

| Category               | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS        | \$64,330       | \$86,243                     | \$68,618       | \$97,064                      | \$97,064                                | 12.55%                                                                          |
| OPERATING EXPENDITURES | \$114,029      | \$168,111                    | \$177,186      | \$192,350                     | \$192,350                               | 14.42%                                                                          |
| CAPITAL OUTLAY         | \$119,296      | \$93,729                     | \$254,133      | \$882,023                     | \$882,023                               | 841.04%                                                                         |
| Total Expenditures     | \$297,655      | \$348,083                    | \$499,938      | \$1,171,437                   | \$1,171,437                             | 236.54%                                                                         |

Fund Balance



**Financial Summary**

| Fund Balance              | FY 2024            | FY 2025            | FY 2026             | FY 2025 vs. FY<br>2026 (\$<br>Change) | FY 2025 vs. FY<br>2026 (%<br>Change) |
|---------------------------|--------------------|--------------------|---------------------|---------------------------------------|--------------------------------------|
| AIRPORT FUND              | \$9,000,712        | \$9,283,150        | \$10,152,765        | \$869,615                             | 9.37%                                |
| <b>Total Fund Balance</b> | <b>\$9,000,712</b> | <b>\$9,283,150</b> | <b>\$10,152,765</b> | <b>\$869,615</b>                      | <b>9.37%</b>                         |

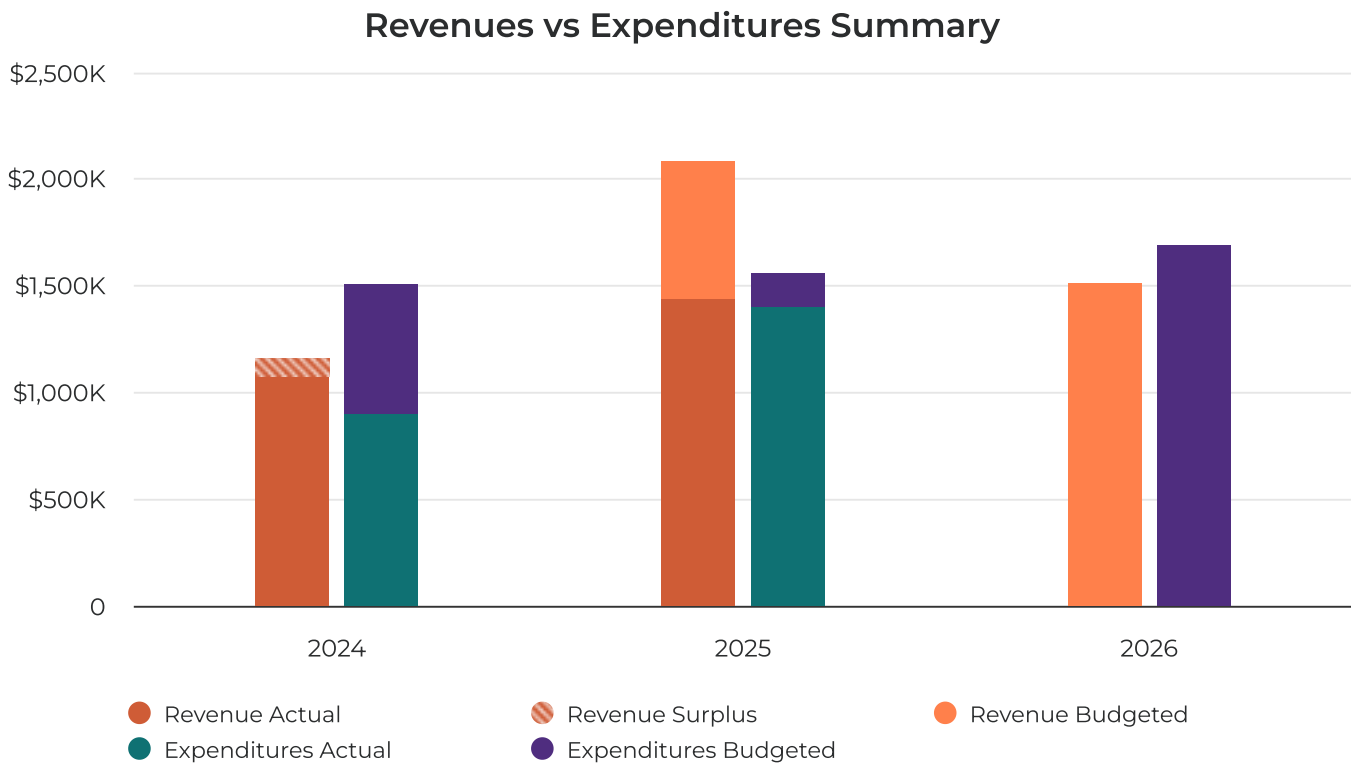


# STORMWATER DRAINAGE FUND

The City of Stephenville established the Stormwater Drainage Fund, a nonmajor enterprise fund, to collect funds to construct and maintain the stormwater drainage system throughout the City. This fund accounts for annual maintenance of stormwater facilities. The City Manager recommends, and City Council approves, major stormwater drainage construction projects.

The City bills fees monthly based on the size of the parcel of property owned by each resident, business, or other entity.

## Summary



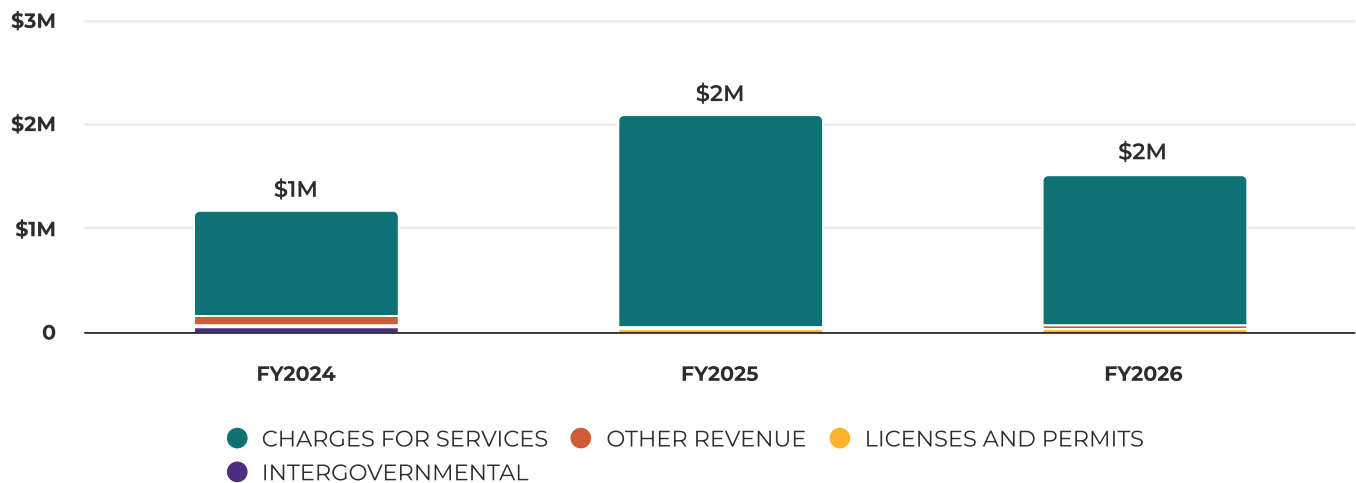
# Comprehensive Fund Summary

## Comprehensive Fund Summary

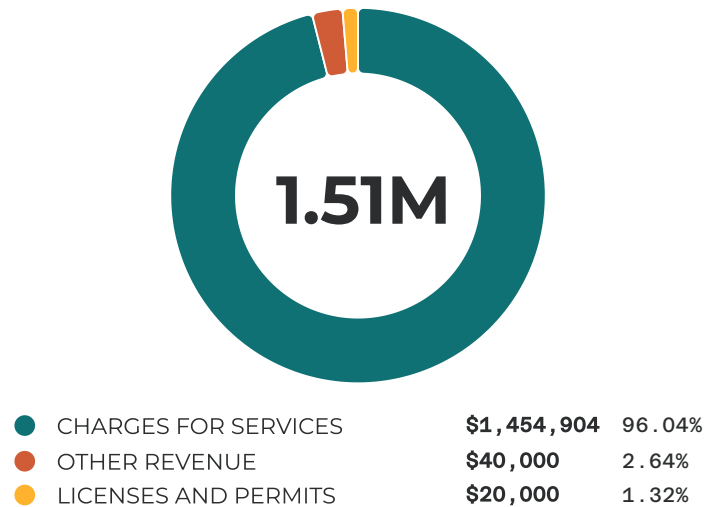
| Category                                | FY 2024<br>YTD     | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD     | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$6,782,117        | \$7,042,979                  | \$7,042,979        | \$7,664,662                   | \$7,664,662                             |
| <b>Revenues</b>                         |                    |                              |                    |                               |                                         |
| LICENSES AND PERMITS                    | \$17,968           | \$20,000                     | \$82,653           | \$20,000                      | \$20,000                                |
| INTERGOVERNMENTAL                       | \$39,019           | -                            | -                  | -                             | -                                       |
| CHARGES FOR SERVICES                    | \$1,000,755        | \$2,046,850                  | \$1,306,360        | \$1,454,904                   | \$1,454,904                             |
| OTHER REVENUE                           | \$101,748          | \$20,000                     | \$45,727           | \$40,000                      | \$40,000                                |
| <b>Total Revenues</b>                   | <b>\$1,159,490</b> | <b>\$2,086,850</b>           | <b>\$1,434,740</b> | <b>\$1,514,904</b>            | <b>\$1,514,904</b>                      |
| <b>Expenditures</b>                     |                    |                              |                    |                               |                                         |
| OPERATING EXPENDITURES                  | \$200,274          | \$181,588                    | \$32,465           | \$331,251                     | \$331,251                               |
| CAPITAL OUTLAY                          | \$335,349          | \$554,218                    | \$546,241          | \$430,000                     | \$430,000                               |
| DEBT SERVICE                            | \$97,278           | \$484,658                    | \$484,628          | \$486,588                     | \$486,588                               |
| TRANSFER OUT                            | \$265,727          | \$337,787                    | \$337,787          | \$440,515                     | \$440,248                               |
| <b>Total Expenditures</b>               | <b>\$898,628</b>   | <b>\$1,558,251</b>           | <b>\$1,401,121</b> | <b>\$1,688,354</b>            | <b>\$1,688,087</b>                      |
| <b>Total Revenues Less Expenditures</b> | <b>\$260,862</b>   | <b>\$528,599</b>             | <b>\$33,619</b>    | <b>-\$173,450</b>             | <b>-\$173,183</b>                       |
| <b>Ending Fund Balance</b>              | <b>\$7,042,979</b> | <b>\$7,571,578</b>           | <b>\$7,076,598</b> | <b>\$7,491,212</b>            | <b>\$7,491,479</b>                      |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source

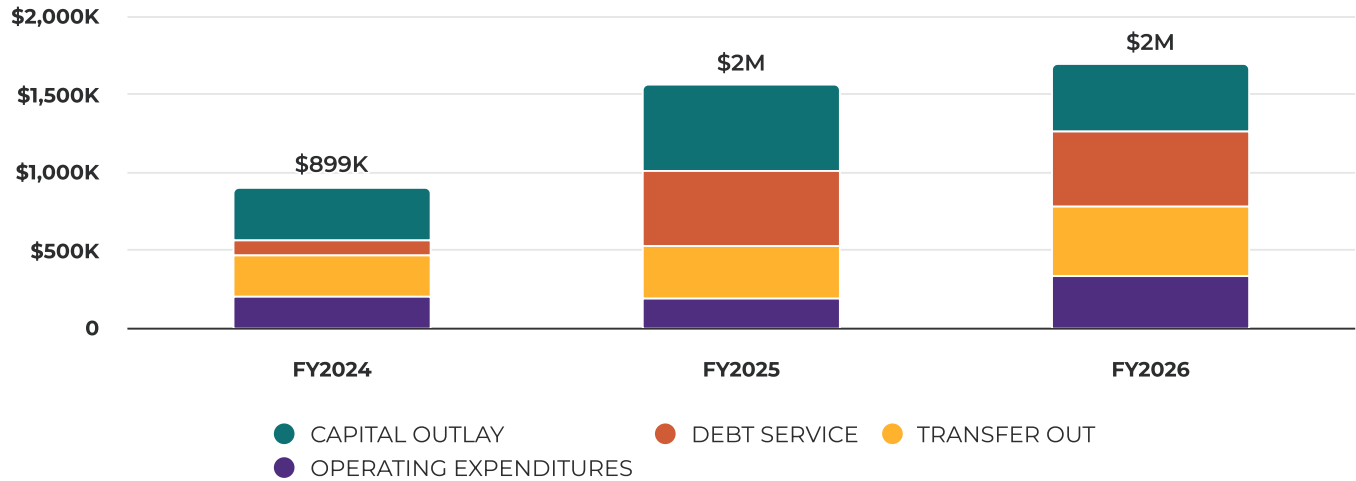


## Revenues by Revenue Source

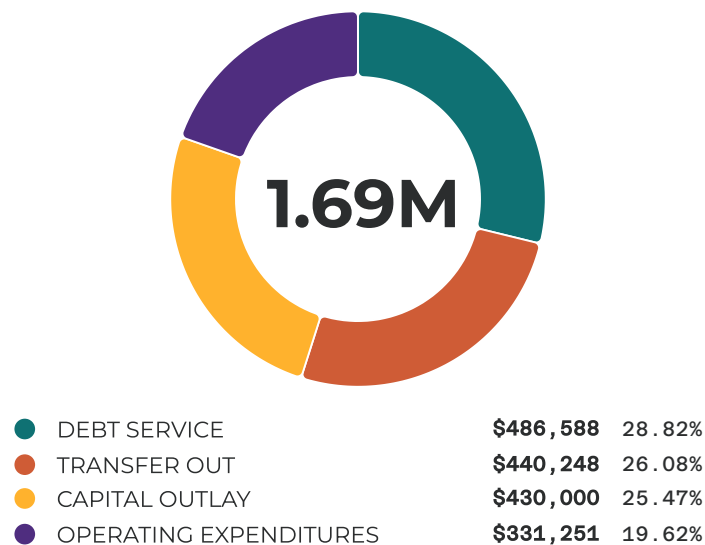
| Category                          | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>LICENSES AND PERMITS</b>       |                    |                        |                    |                         |                                |                                                               |
| PLAN REVIEW                       | \$17,968           | \$20,000               | \$82,653           | \$20,000                | \$20,000                       | 0.00%                                                         |
| <b>Total LICENSES AND PERMITS</b> | \$17,968           | \$20,000               | \$82,653           | \$20,000                | \$20,000                       | 0.00%                                                         |
| <b>INTERGOVERNMENTAL</b>          |                    |                        |                    |                         |                                |                                                               |
| GRANTS                            | \$39,019           | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total INTERGOVERNMENTAL</b>    | \$39,019           | -                      | -                  | -                       | -                              | -                                                             |
| <b>CHARGES FOR SERVICES</b>       |                    |                        |                    |                         |                                |                                                               |
| STORM WATER DRAINAGE FEE          | \$993,658          | \$2,038,450            | \$1,297,098        | \$1,445,304             | \$1,445,304                    | -29.10%                                                       |
| PENALTY BILLING                   | \$8,405            | \$8,400                | \$9,262            | \$9,600                 | \$9,600                        | 14.29%                                                        |
| BILLING ADJUSTMENTS               | -\$1,308           | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total CHARGES FOR SERVICES</b> | \$1,000,755        | \$2,046,850            | \$1,306,360        | \$1,454,904             | \$1,454,904                    | -28.92%                                                       |
| <b>OTHER REVENUE</b>              |                    |                        |                    |                         |                                |                                                               |
| INTEREST ON INVESTMENTS           | \$59,638           | \$20,000               | \$45,727           | \$40,000                | \$40,000                       | 100.00%                                                       |
| CAPITAL CONTRIBUTIONS             | \$42,110           | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total OTHER REVENUE</b>        | \$101,748          | \$20,000               | \$45,727           | \$40,000                | \$40,000                       | 100.00%                                                       |
| <b>Total Revenues</b>             | <b>\$1,159,490</b> | <b>\$2,086,850</b>     | <b>\$1,434,740</b> | <b>\$1,514,904</b>      | <b>\$1,514,904</b>             | <b>-27.41%</b>                                                |

## Expenditures by Category

### Historical Expenditures by Category



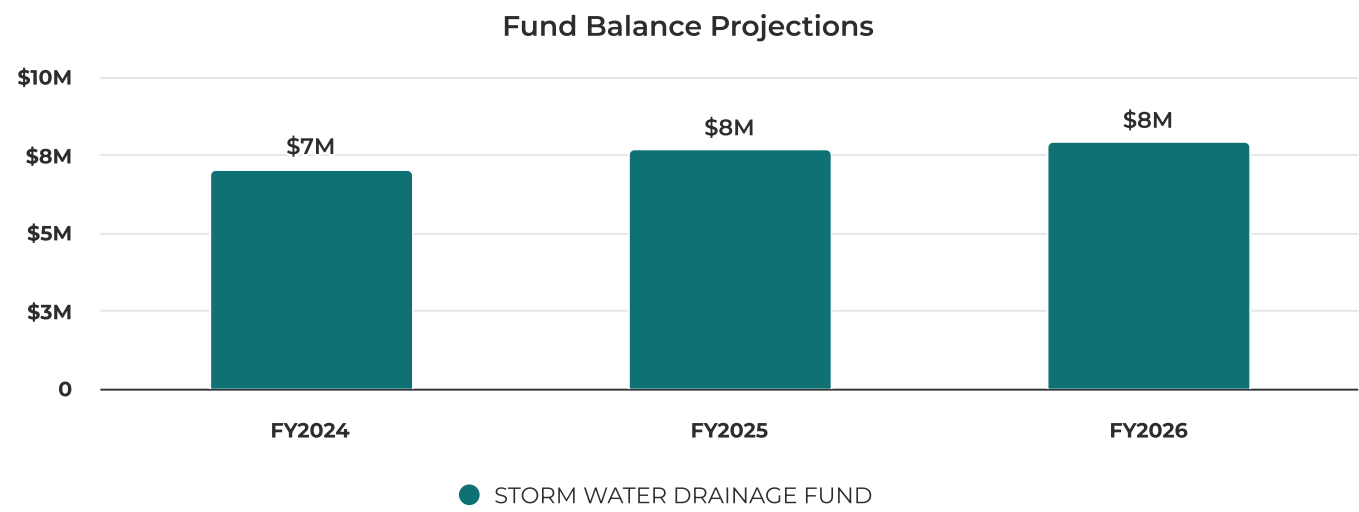
### FY26 Expenditures by Category



## Expenditures by Category

| Category                  | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OPERATING EXPENDITURES    | \$200,274        | \$181,588              | \$32,465           | \$331,251               | \$331,251                      | 82.42%                                                        |
| CAPITAL OUTLAY            | \$335,349        | \$554,218              | \$546,241          | \$430,000               | \$430,000                      | -22.41%                                                       |
| DEBT SERVICE              | \$97,278         | \$484,658              | \$484,628          | \$486,588               | \$486,588                      | 0.40%                                                         |
| TRANSFER OUT              | \$265,727        | \$337,787              | \$337,787          | \$440,515               | \$440,248                      | 30.33%                                                        |
| <b>Total Expenditures</b> | <b>\$898,628</b> | <b>\$1,558,251</b>     | <b>\$1,401,121</b> | <b>\$1,688,354</b>      | <b>\$1,688,087</b>             | <b>8.33%</b>                                                  |

Fund Balance



Financial Summary

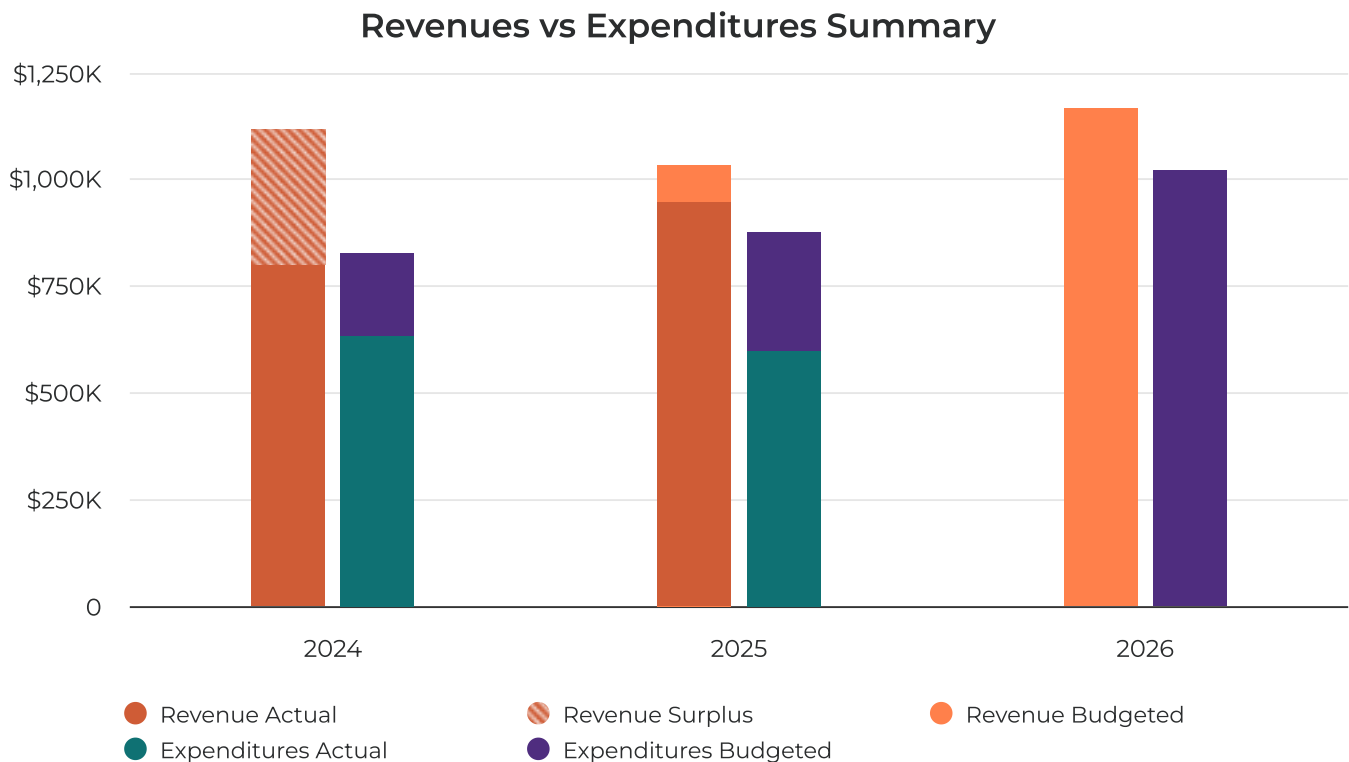
| Fund Balance              | FY 2024     | FY 2025     | FY 2026     | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|---------------------------|-------------|-------------|-------------|---------------------------------|--------------------------------|
| STORM WATER DRAINAGE FUND | \$7,042,979 | \$7,664,662 | \$7,921,212 | \$256,550                       | 3.35%                          |
| Total Fund Balance        | \$7,042,979 | \$7,664,662 | \$7,921,212 | \$256,550                       | 3.35%                          |

# HOTEL OCCUPANCY TAX FUND

The City of Stephenville established this nonmajor special revenue fund to account for the hotel occupancy taxes the City collects. These taxes are restricted for use to enhance and promote tourism and convention activity within the City.

In 2020, an election was held in which the voters approved charging a 2% sports venue tax on lodging revenue. The tax became effective January 1, 2021. These taxes are restricted to construction, improvement, operation, and maintenance of sports and community venue projects as defined in Chapter 334, Texas Local Government Code. In 2022, the City issued debt of almost \$2 million to construct new and improve existing ballfields. The sports venue tax revenue will pay the debt service payments.

## Summary



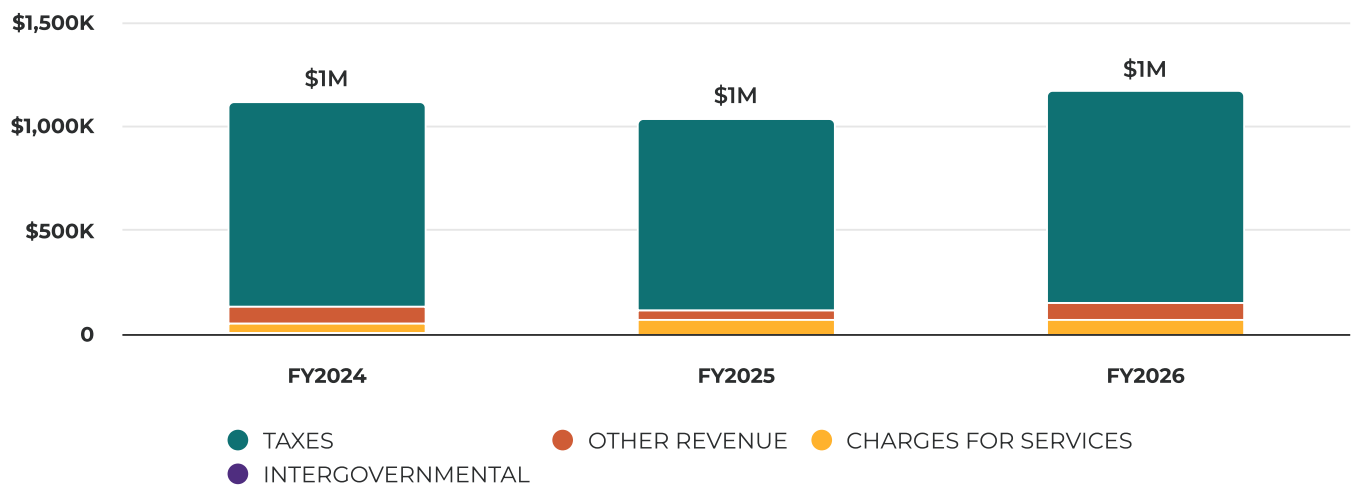
# Comprehensive Fund Summary

## Comprehensive Fund Summary

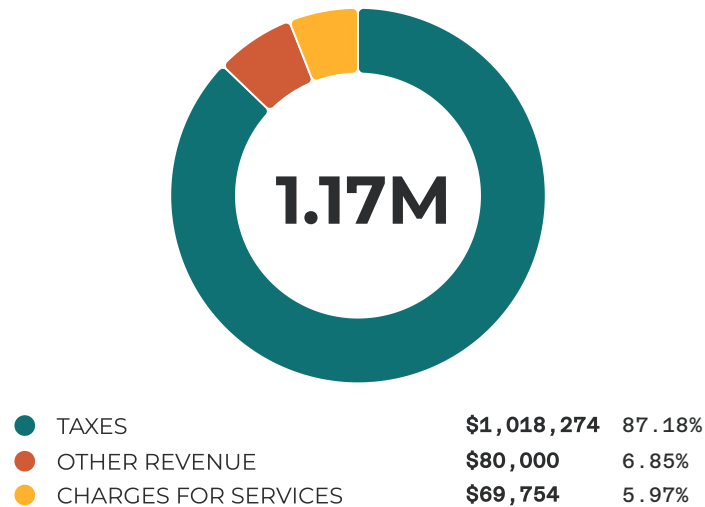
| Category                                | FY 2024<br>YTD     | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD     | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | <b>\$1,393,440</b> | <b>\$1,880,344</b>           | <b>\$1,880,344</b> | <b>\$2,239,725</b>            | <b>\$2,239,725</b>                      |
| <b>Revenues</b>                         |                    |                              |                    |                               |                                         |
| TAXES                                   | \$987,371          | \$925,704                    | \$838,118          | \$1,018,274                   | \$1,018,274                             |
| INTERGOVERNMENTAL                       | \$5,000            | -                            | -                  | -                             | -                                       |
| CHARGES FOR SERVICES                    | \$43,784           | \$69,754                     | \$36,409           | \$69,754                      | \$69,754                                |
| OTHER REVENUE                           | \$82,474           | \$40,000                     | \$72,951           | \$80,000                      | \$80,000                                |
| <b>Total Revenues</b>                   | <b>\$1,118,629</b> | <b>\$1,035,458</b>           | <b>\$947,478</b>   | <b>\$1,168,028</b>            | <b>\$1,168,028</b>                      |
| <b>Expenditures</b>                     |                    |                              |                    |                               |                                         |
| PERSONNEL COSTS                         | \$60,265           | \$75,665                     | \$59,512           | \$70,583                      | \$70,583                                |
| OPERATING EXPENDITURES                  | \$434,734          | \$614,997                    | \$390,310          | \$590,197                     | \$773,197                               |
| CAPITAL OUTLAY                          | -                  | \$50,970                     | \$13,469           | \$40,000                      | \$40,000                                |
| DEBT SERVICE                            | \$136,725          | \$134,775                    | \$134,775          | \$137,050                     | \$137,050                               |
| <b>Total Expenditures</b>               | <b>\$631,724</b>   | <b>\$876,407</b>             | <b>\$598,066</b>   | <b>\$837,830</b>              | <b>\$1,020,830</b>                      |
| <b>Total Revenues Less Expenditures</b> | <b>\$486,905</b>   | <b>\$159,051</b>             | <b>\$349,412</b>   | <b>\$330,198</b>              | <b>\$147,198</b>                        |
| <b>Ending Fund Balance</b>              | <b>\$1,880,345</b> | <b>\$2,039,395</b>           | <b>\$2,229,756</b> | <b>\$2,569,923</b>            | <b>\$2,386,923</b>                      |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source



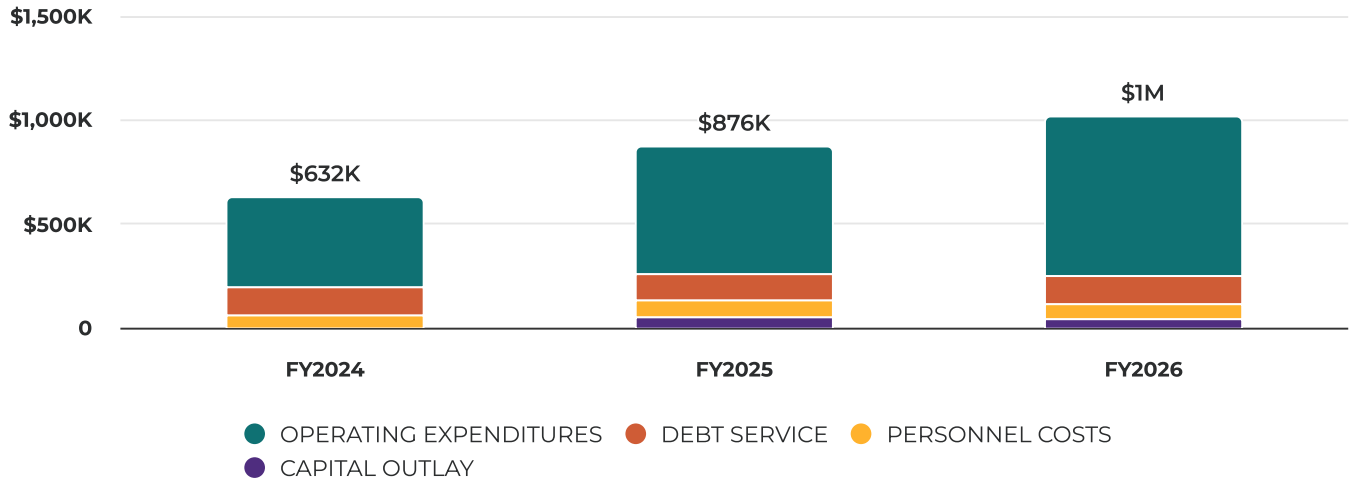
## Revenues by Revenue Source

| Category                          | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>TAXES</b>                      |                    |                        |                  |                         |                                |                                                               |
| MOTEL OCCUPANCY TAX               | \$768,825          | \$720,000              | \$652,409        | \$792,000               | \$792,000                      | 10.00%                                                        |
| SPORTS VENUE TAX                  | \$218,546          | \$205,704              | \$185,709        | \$226,274               | \$226,274                      | 10.00%                                                        |
| <b>Total TAXES</b>                | <b>\$987,371</b>   | <b>\$925,704</b>       | <b>\$838,118</b> | <b>\$1,018,274</b>      | <b>\$1,018,274</b>             | <b>10.00%</b>                                                 |
| <b>INTERGOVERNMENTAL</b>          |                    |                        |                  |                         |                                |                                                               |
| GRANTS                            | \$5,000            | -                      | -                | -                       | -                              | -                                                             |
| <b>Total INTERGOVERNMENTAL</b>    | <b>\$5,000</b>     | <b>-</b>               | <b>-</b>         | <b>-</b>                | <b>-</b>                       | <b>-</b>                                                      |
| <b>CHARGES FOR SERVICES</b>       |                    |                        |                  |                         |                                |                                                               |
| REC-SPECIAL EVENTS                | -                  | -                      | \$700            | -                       | -                              | -                                                             |
| MOOLA FEST                        | \$43,784           | \$24,754               | \$35,629         | \$24,754                | \$24,754                       | 0.00%                                                         |
| SALES - PROMOTIONAL ITEMS         | -                  | \$45,000               | \$80             | \$45,000                | \$45,000                       | 0.00%                                                         |
| <b>Total CHARGES FOR SERVICES</b> | <b>\$43,784</b>    | <b>\$69,754</b>        | <b>\$36,409</b>  | <b>\$69,754</b>         | <b>\$69,754</b>                | <b>0.00%</b>                                                  |
| <b>OTHER REVENUE</b>              |                    |                        |                  |                         |                                |                                                               |
| INTEREST ON INVESTMENTS           | \$81,474           | \$40,000               | \$72,951         | \$80,000                | \$80,000                       | 100.00%                                                       |
| MISCELLANEOUS                     | \$1,000            | -                      | -                | -                       | -                              | -                                                             |
| <b>Total OTHER REVENUE</b>        | <b>\$82,474</b>    | <b>\$40,000</b>        | <b>\$72,951</b>  | <b>\$80,000</b>         | <b>\$80,000</b>                | <b>100.00%</b>                                                |
| <b>Total Revenues</b>             | <b>\$1,118,629</b> | <b>\$1,035,458</b>     | <b>\$947,478</b> | <b>\$1,168,028</b>      | <b>\$1,168,028</b>             | <b>12.80%</b>                                                 |

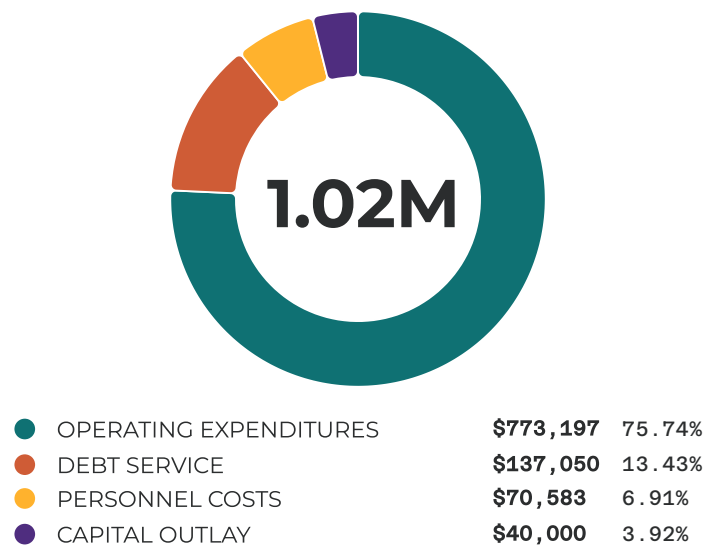


## Expenditures by Category

### Historical Expenditures by Category



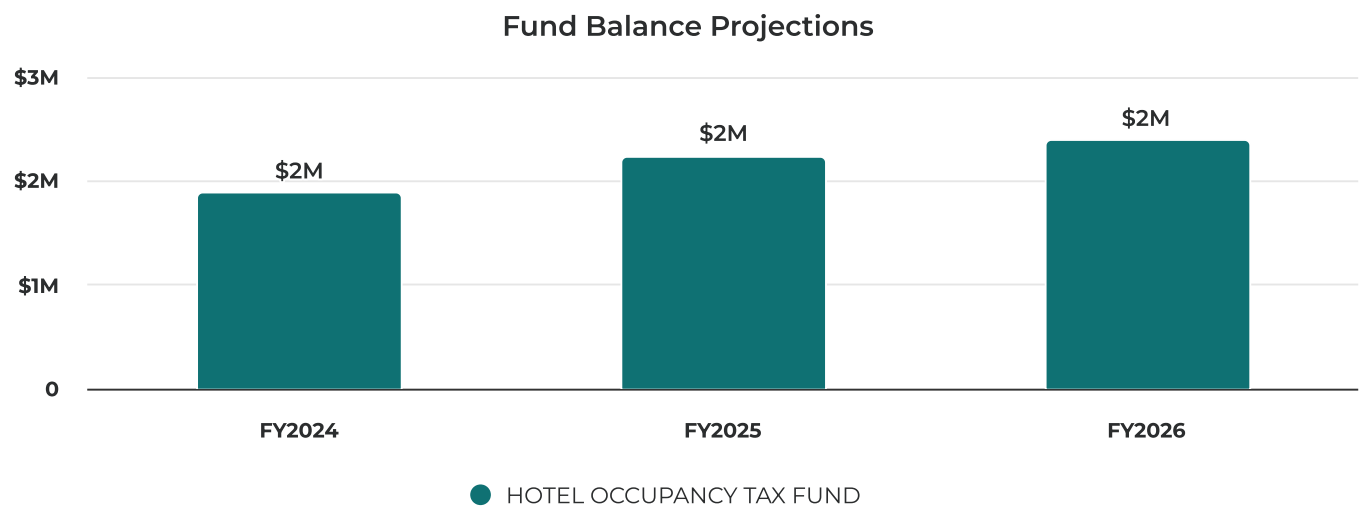
### FY26 Expenditures by Category



## Expenditures by Category

| Category                  | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS           | \$60,265         | \$75,665                     | \$59,512         | \$70,583                      | \$70,583                                | -6.72%                                                                          |
| OPERATING EXPENDITURES    | \$434,734        | \$614,997                    | \$390,310        | \$590,197                     | \$773,197                               | 25.72%                                                                          |
| CAPITAL OUTLAY            | -                | \$50,970                     | \$13,469         | \$40,000                      | \$40,000                                | -21.52%                                                                         |
| DEBT SERVICE              | \$136,725        | \$134,775                    | \$134,775        | \$137,050                     | \$137,050                               | 1.69%                                                                           |
| <b>Total Expenditures</b> | <b>\$631,724</b> | <b>\$876,407</b>             | <b>\$598,066</b> | <b>\$837,830</b>              | <b>\$1,020,830</b>                      | <b>16.48%</b>                                                                   |

Fund Balance



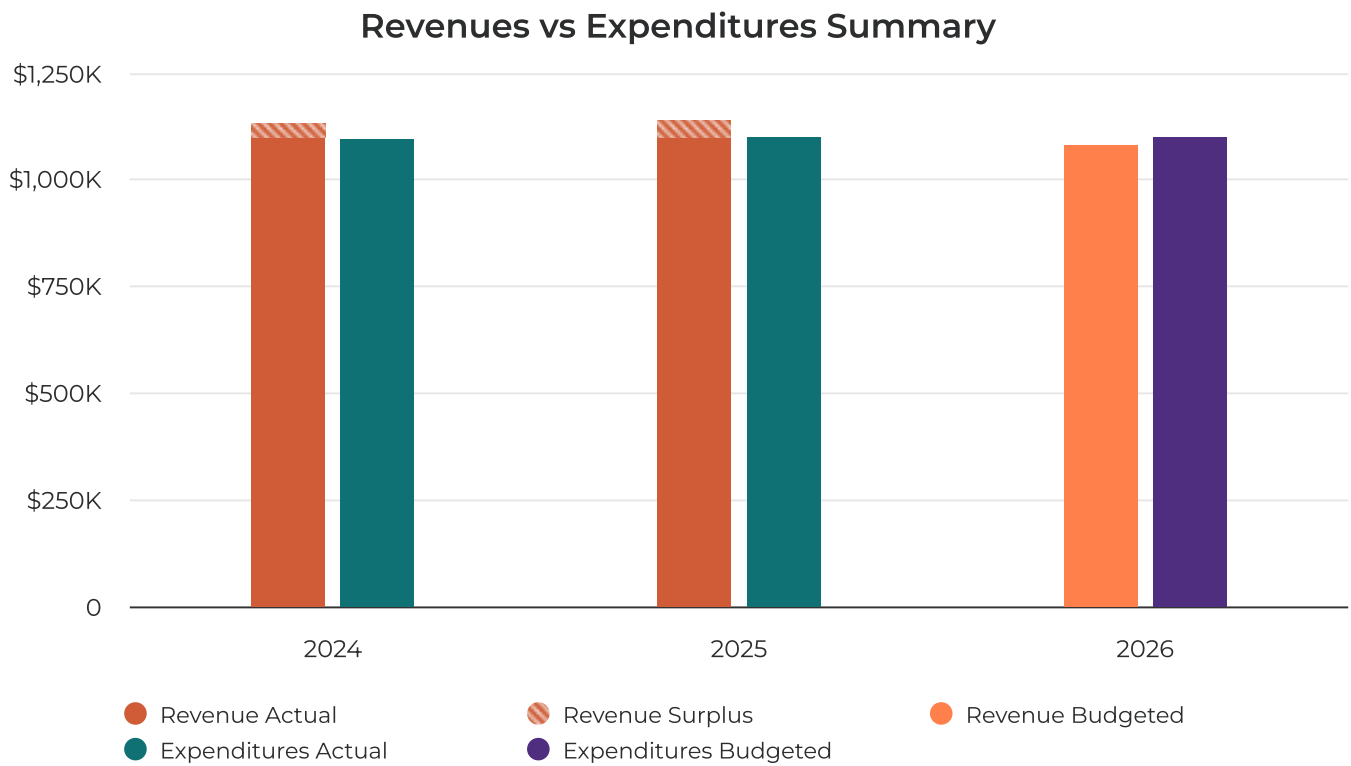
Financial Summary

| Fund Balance             | FY 2024     | FY 2025     | FY 2026     | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|--------------------------|-------------|-------------|-------------|---------------------------------|--------------------------------|
| HOTEL OCCUPANCY TAX FUND | \$1,880,344 | \$2,239,725 | \$2,386,923 | \$147,198                       | 6.57%                          |
| Total Fund Balance       | \$1,880,344 | \$2,239,725 | \$2,386,923 | \$147,198                       | 6.57%                          |

# DEBT SERVICE FUND

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

## Summary



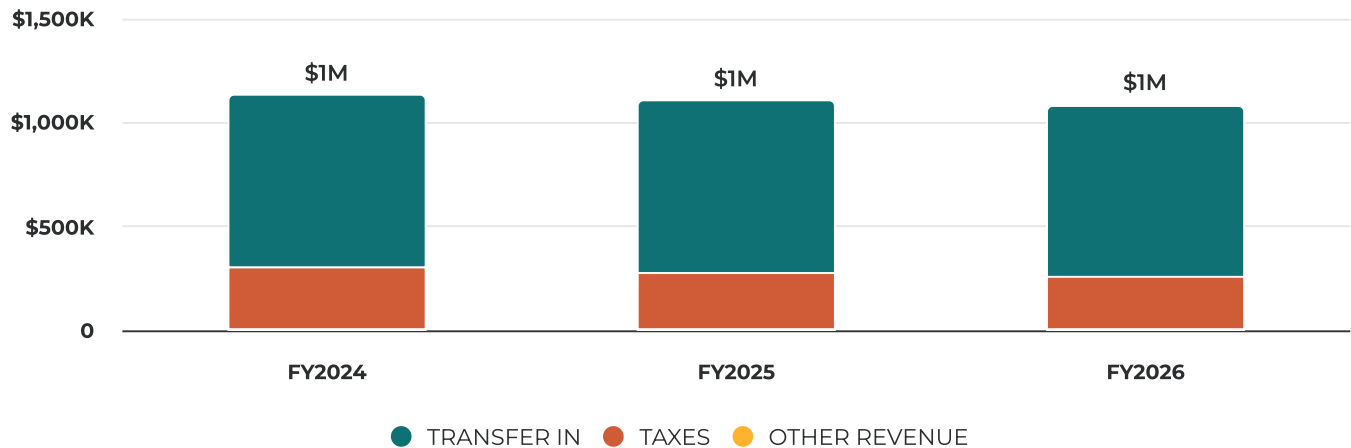
# Comprehensive Fund Summary

## Comprehensive Fund Summary

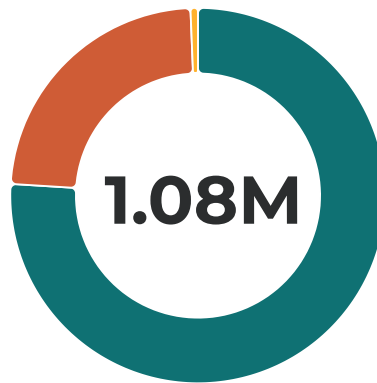
| Category                                | FY 2024<br>YTD     | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD     | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$199,053          | \$233,506                    | \$233,506          | \$274,747                     | \$274,747                               |
| <b>Revenues</b>                         |                    |                              |                    |                               |                                         |
| TAXES                                   | \$305,304          | \$276,608                    | \$306,795          | \$252,480                     | \$252,480                               |
| OTHER REVENUE                           | \$1,524            | \$2,000                      | \$8,625            | \$7,000                       | \$7,000                                 |
| TRANSFER IN                             | \$823,850          | \$823,850                    | \$823,050          | \$821,450                     | \$821,450                               |
| <b>Total Revenues</b>                   | <b>\$1,130,678</b> | <b>\$1,102,458</b>           | <b>\$1,138,470</b> | <b>\$1,080,930</b>            | <b>\$1,080,930</b>                      |
| <b>Expenditures</b>                     |                    |                              |                    |                               |                                         |
| OPERATING EXPENDITURES                  | \$300              | \$700                        | \$300              | \$700                         | \$700                                   |
| DEBT SERVICE                            | \$1,095,925        | \$1,098,525                  | \$1,098,506        | \$1,100,025                   | \$1,100,025                             |
| <b>Total Expenditures</b>               | <b>\$1,096,225</b> | <b>\$1,099,225</b>           | <b>\$1,098,806</b> | <b>\$1,100,725</b>            | <b>\$1,100,725</b>                      |
| <b>Total Revenues Less Expenditures</b> | <b>\$34,453</b>    | <b>\$3,233</b>               | <b>\$39,664</b>    | <b>-\$19,795</b>              | <b>-\$19,795</b>                        |
| <b>Ending Fund Balance</b>              | <b>\$233,506</b>   | <b>\$236,739</b>             | <b>\$273,170</b>   | <b>\$254,952</b>              | <b>\$254,952</b>                        |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source

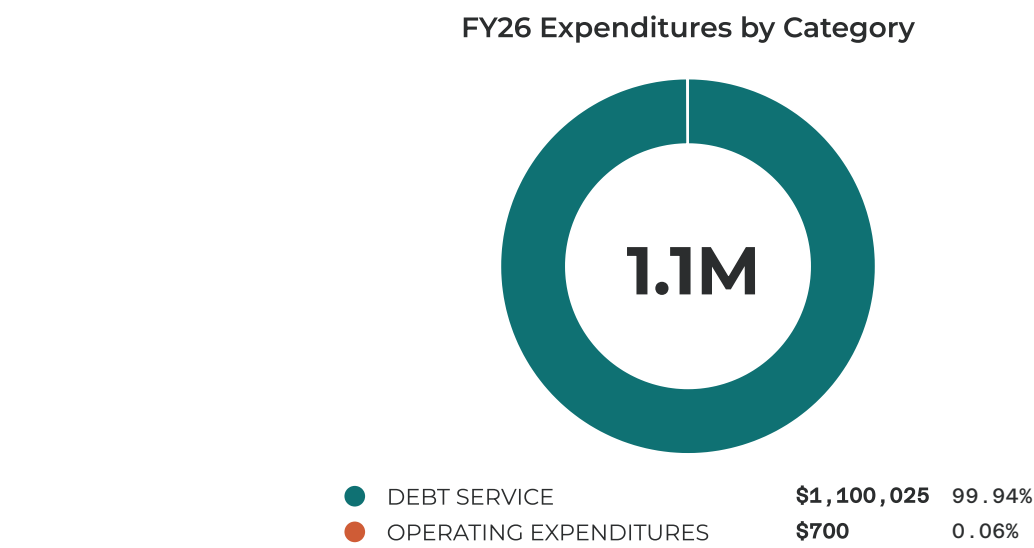
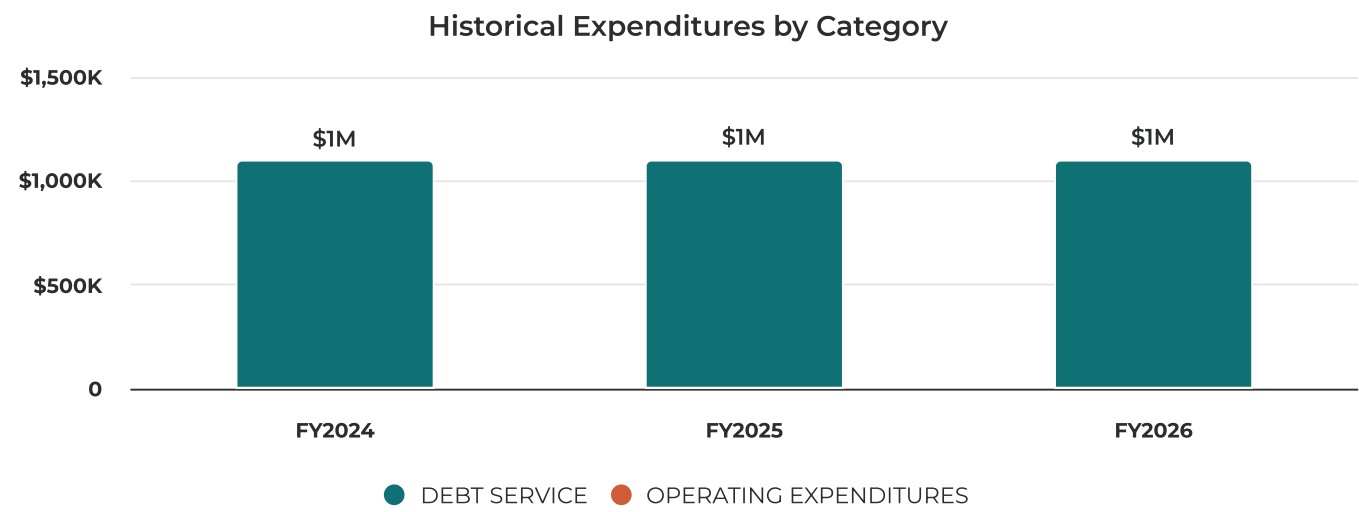


|                 |           |        |
|-----------------|-----------|--------|
| ● TRANSFER IN   | \$821,450 | 75.99% |
| ● TAXES         | \$252,480 | 23.36% |
| ● OTHER REVENUE | \$7,000   | 0.65%  |

## Revenues by Revenue Source

| Category                      | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>TAXES</b>                  |                    |                        |                    |                         |                                |                                                               |
| PROPERTY TAXES                | \$303,788          | \$276,608              | \$305,587          | \$252,480               | \$252,480                      | -8.72%                                                        |
| REFUNDS ON PROPERTY TAXES     | -\$501             | -                      | -                  | -                       | -                              | -                                                             |
| PENALTY & INTEREST            | \$2,017            | -                      | \$1,208            | -                       | -                              | -                                                             |
| <b>Total TAXES</b>            | <b>\$305,304</b>   | <b>\$276,608</b>       | <b>\$306,795</b>   | <b>\$252,480</b>        | <b>\$252,480</b>               | <b>-8.72%</b>                                                 |
| <b>OTHER REVENUE</b>          |                    |                        |                    |                         |                                |                                                               |
| INTEREST ON CHECKING ACCOUNTS | \$1,524            | \$2,000                | \$8,625            | \$7,000                 | \$7,000                        | 250.00%                                                       |
| <b>Total OTHER REVENUE</b>    | <b>\$1,524</b>     | <b>\$2,000</b>         | <b>\$8,625</b>     | <b>\$7,000</b>          | <b>\$7,000</b>                 | <b>250.00%</b>                                                |
| <b>TRANSFER IN</b>            |                    |                        |                    |                         |                                |                                                               |
| TRANSFER IN FROM TIF FUND     | \$823,850          | \$823,850              | \$823,050          | \$821,450               | \$821,450                      | -0.29%                                                        |
| <b>Total TRANSFER IN</b>      | <b>\$823,850</b>   | <b>\$823,850</b>       | <b>\$823,050</b>   | <b>\$821,450</b>        | <b>\$821,450</b>               | <b>-0.29%</b>                                                 |
| <b>Total Revenues</b>         | <b>\$1,130,678</b> | <b>\$1,102,458</b>     | <b>\$1,138,470</b> | <b>\$1,080,930</b>      | <b>\$1,080,930</b>             | <b>-1.95%</b>                                                 |

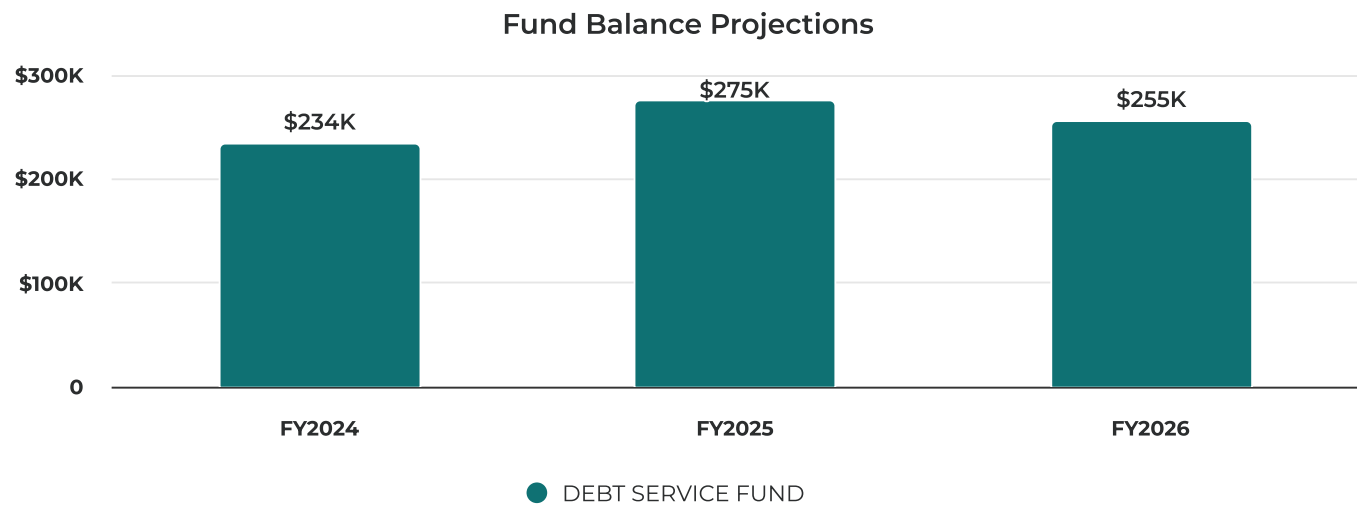
# Expenditures by Category



## Expenditures by Category

| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OPERATING EXPENDITURES | \$300       | \$700                  | \$300       | \$700                   | \$700                          | 0.00%                                                         |
| DEBT SERVICE           | \$1,095,925 | \$1,098,525            | \$1,098,506 | \$1,100,025             | \$1,100,025                    | 0.14%                                                         |
| Total Expenditures     | \$1,096,225 | \$1,099,225            | \$1,098,806 | \$1,100,725             | \$1,100,725                    | 0.14%                                                         |

Fund Balance



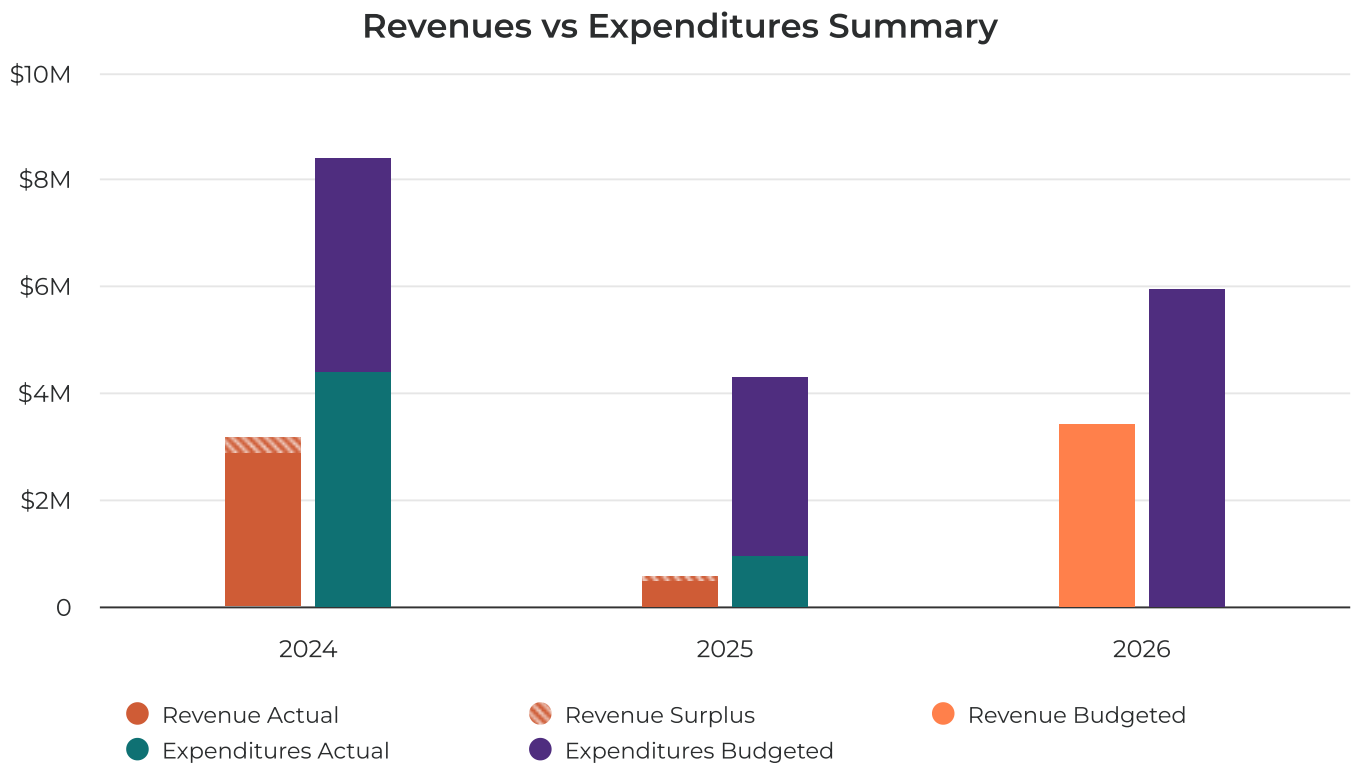
Financial Summary

| Fund Balance       | FY 2024   | FY 2025   | FY 2026   | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|--------------------|-----------|-----------|-----------|---------------------------------|--------------------------------|
| DEBT SERVICE FUND  | \$233,506 | \$274,747 | \$254,952 | -\$19,795                       | -7.20%                         |
| Total Fund Balance | \$233,506 | \$274,747 | \$254,952 | -\$19,795                       | -7.20%                         |

# CAPITAL PROJECTS FUND

The Capital Projects Fund, a major governmental fund, is utilized to account for large capital improvements for the governmental funds, such as street improvements, facilities, and parks. The source of funds can be a transfer from the general or other funds, assessments, grant funds or debt proceeds.

## Summary





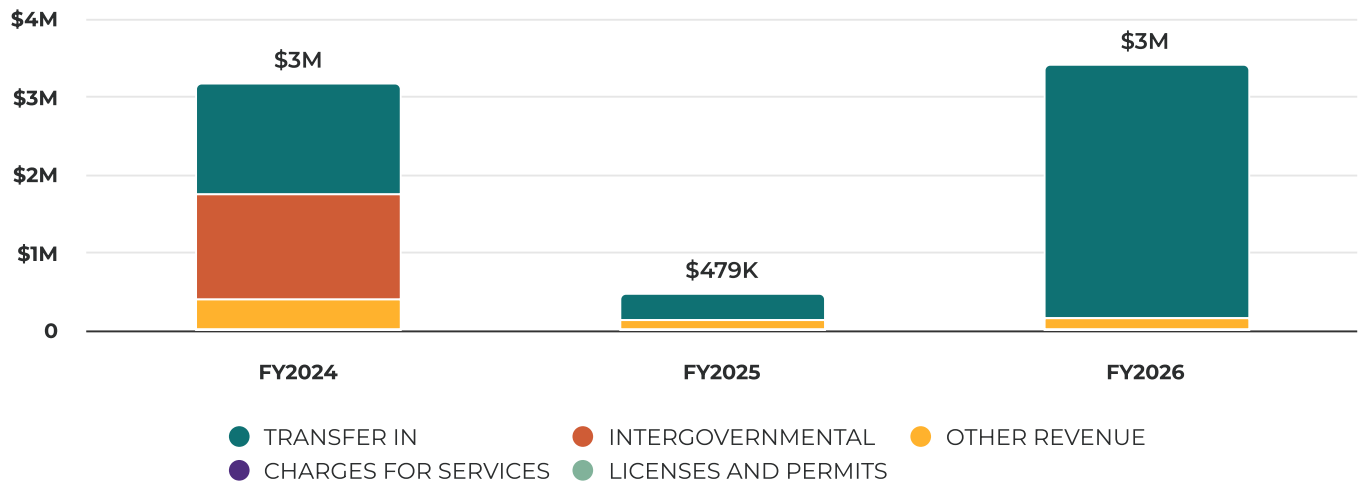
# Comprehensive Fund Summary

## Comprehensive Fund Summary

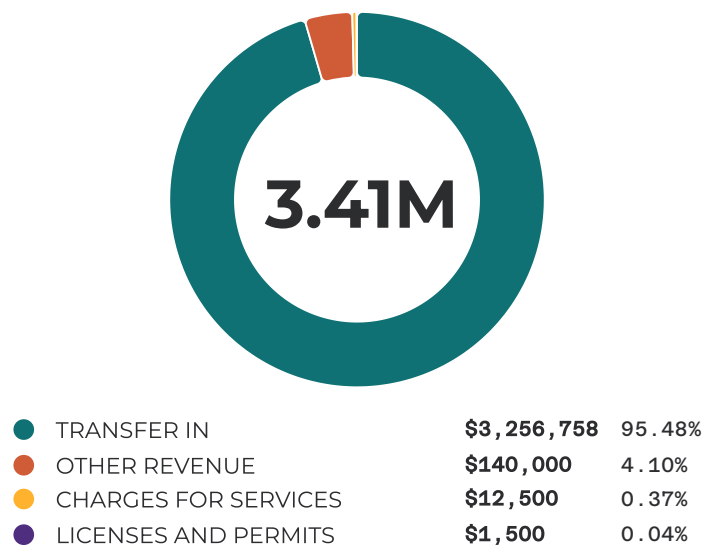
| Category                                | FY 2024<br>YTD      | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD     | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|---------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$6,095,149         | \$4,877,739                  | \$4,877,739        | \$3,513,061                   | \$3,513,061                             |
| <b>Revenues</b>                         |                     |                              |                    |                               |                                         |
| LICENSES AND PERMITS                    | \$4,220             | \$4,000                      | \$630              | \$1,500                       | \$1,500                                 |
| INTERGOVERNMENTAL                       | \$1,351,117         | -                            | -                  | -                             | -                                       |
| CHARGES FOR SERVICES                    | -                   | \$12,500                     | -                  | \$12,500                      | \$12,500                                |
| OTHER REVENUE                           | \$397,770           | \$120,000                    | \$224,596          | \$140,000                     | \$140,000                               |
| TRANSFER IN                             | \$1,416,292         | \$342,946                    | \$342,946          | \$3,256,758                   | \$3,256,758                             |
| <b>Total Revenues</b>                   | <b>\$3,169,399</b>  | <b>\$479,446</b>             | <b>\$568,172</b>   | <b>\$3,410,758</b>            | <b>\$3,410,758</b>                      |
| <b>Expenditures</b>                     |                     |                              |                    |                               |                                         |
| OPERATING EXPENDITURES                  | -                   | -                            | \$114,585          | -                             | -                                       |
| CAPITAL OUTLAY                          | \$4,386,809         | \$4,282,437                  | \$851,442          | \$5,943,329                   | \$5,943,329                             |
| <b>Total Expenditures</b>               | <b>\$4,386,809</b>  | <b>\$4,282,437</b>           | <b>\$966,028</b>   | <b>\$5,943,329</b>            | <b>\$5,943,329</b>                      |
| <b>Total Revenues Less Expenditures</b> | <b>-\$1,217,410</b> | <b>-\$3,802,991</b>          | <b>-\$397,856</b>  | <b>-\$2,532,571</b>           | <b>-\$2,532,571</b>                     |
| <b>Ending Fund Balance</b>              | <b>\$4,877,739</b>  | <b>\$1,074,748</b>           | <b>\$4,479,883</b> | <b>\$980,490</b>              | <b>\$980,490</b>                        |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source



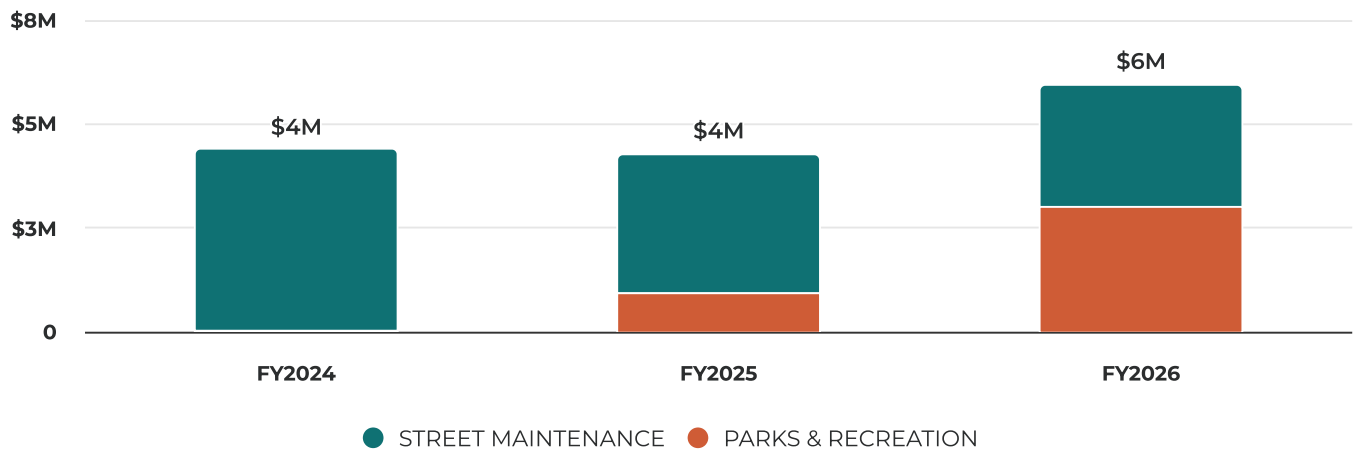
## Revenues by Revenue Source

| Category                           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>LICENSES AND PERMITS</b>        |             |                        |             |                         |                                |                                                               |
| SIDEWALK, CURB & GUTTER WAIVER FEE | \$4,220     | \$4,000                | \$630       | \$1,500                 | \$1,500                        | -62.50%                                                       |
| <b>Total LICENSES AND PERMITS</b>  | \$4,220     | \$4,000                | \$630       | \$1,500                 | \$1,500                        | -62.50%                                                       |
| <b>INTERGOVERNMENTAL</b>           |             |                        |             |                         |                                |                                                               |
| TARLETON REIMBURSEMENT             | \$1,039,553 | -                      | -           | -                       | -                              | -                                                             |
| STATE CAPITAL GRANT                | \$31,156    | -                      | -           | -                       | -                              | -                                                             |
| FEDERAL CAPITAL GRANTS             | \$280,408   | -                      | -           | -                       | -                              | -                                                             |
| <b>Total INTERGOVERNMENTAL</b>     | \$1,351,117 | -                      | -           | -                       | -                              | -                                                             |
| <b>CHARGES FOR SERVICES</b>        |             |                        |             |                         |                                |                                                               |
| SIDEWALK MATCH                     | -           | \$12,500               | -           | \$12,500                | \$12,500                       | 0.00%                                                         |
| <b>Total CHARGES FOR SERVICES</b>  | -           | \$12,500               | -           | \$12,500                | \$12,500                       | 0.00%                                                         |
| <b>OTHER REVENUE</b>               |             |                        |             |                         |                                |                                                               |
| INTEREST ON INVESTMENTS            | \$397,770   | \$120,000              | \$224,596   | \$140,000               | \$140,000                      | 16.67%                                                        |
| <b>Total OTHER REVENUE</b>         | \$397,770   | \$120,000              | \$224,596   | \$140,000               | \$140,000                      | 16.67%                                                        |
| <b>TRANSFER IN</b>                 |             |                        |             |                         |                                |                                                               |
| TRANSFERS FROM OTHER FUNDS         | \$1,416,292 | \$342,946              | \$342,946   | \$3,256,758             | \$3,256,758                    | 849.64%                                                       |
| <b>Total TRANSFER IN</b>           | \$1,416,292 | \$342,946              | \$342,946   | \$3,256,758             | \$3,256,758                    | 849.64%                                                       |

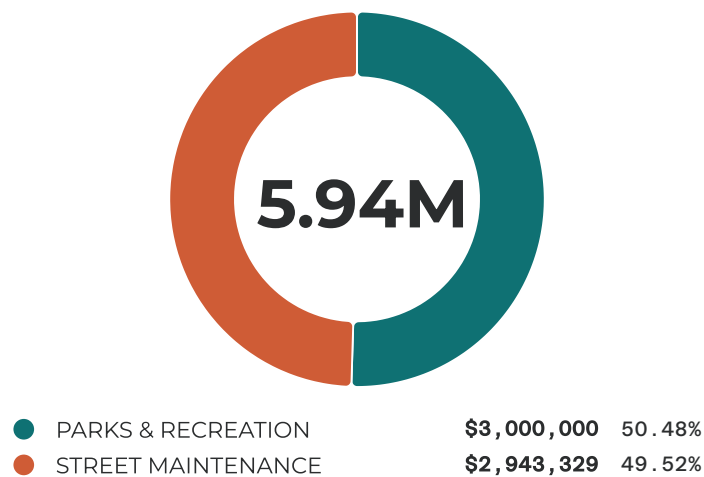
| Category       | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| Total Revenues | \$3,169,399 | \$479,446              | \$568,172   | \$3,410,758             | \$3,410,758                    | 611.40%                                                       |

## Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

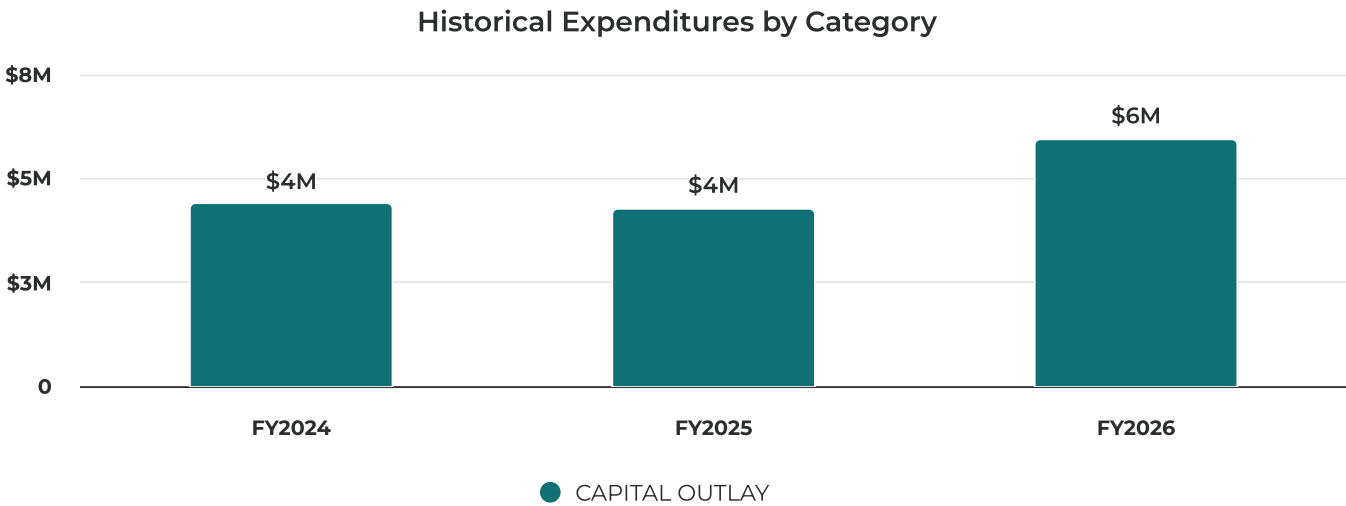


## Expenditures by Department

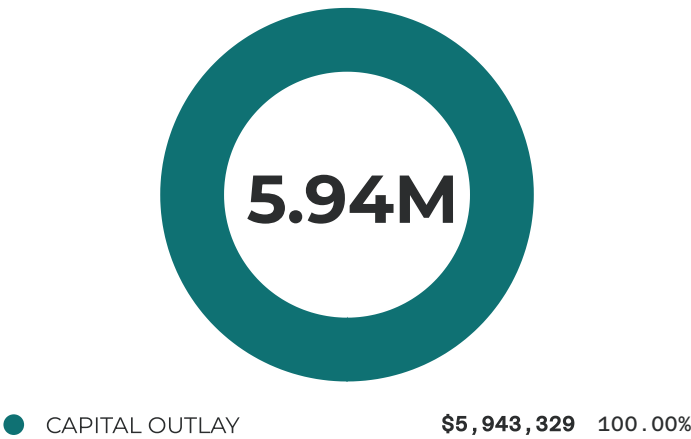
| Category           | FY 2024 Dept Budget | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|---------------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| STREET MAINTENANCE | \$5,991,354         | \$3,349,421            | \$709,028   | \$2,943,329             | \$2,943,329                    | -12.12%                                                       |

| Category           | FY 2024<br>Dept<br>Budget | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|---------------------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PARKS & RECREATION | \$1,011,016               | \$933,016                    | \$257,000      | \$3,000,000                   | \$3,000,000                             | 221.54%                                                                         |
| Total Expenditures | \$7,002,370               | \$4,282,437                  | \$966,028      | \$5,943,329                   | \$5,943,329                             | 38.78%                                                                          |

Expenditures by Category



FY26 Expenditures by Category

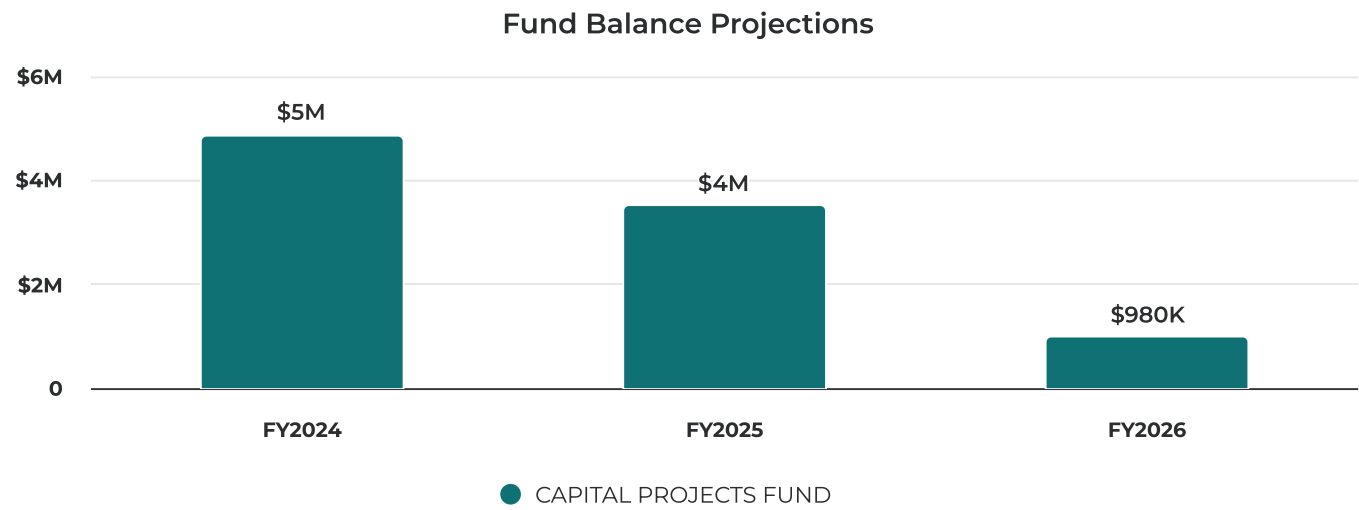


Expenditures by Category

| Category               | FY 2024 YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|------------------------|-------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OPERATING EXPENDITURES | -           | -                            | \$114,585      | -                             | -                                       | -                                                                               |

| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CAPITAL OUTLAY     | \$4,386,809 | \$4,282,437            | \$851,442   | \$5,943,329             | \$5,943,329                    | 38.78%                                                        |
| Total Expenditures | \$4,386,809 | \$4,282,437            | \$966,028   | \$5,943,329             | \$5,943,329                    | 38.78%                                                        |

Fund Balance



Financial Summary

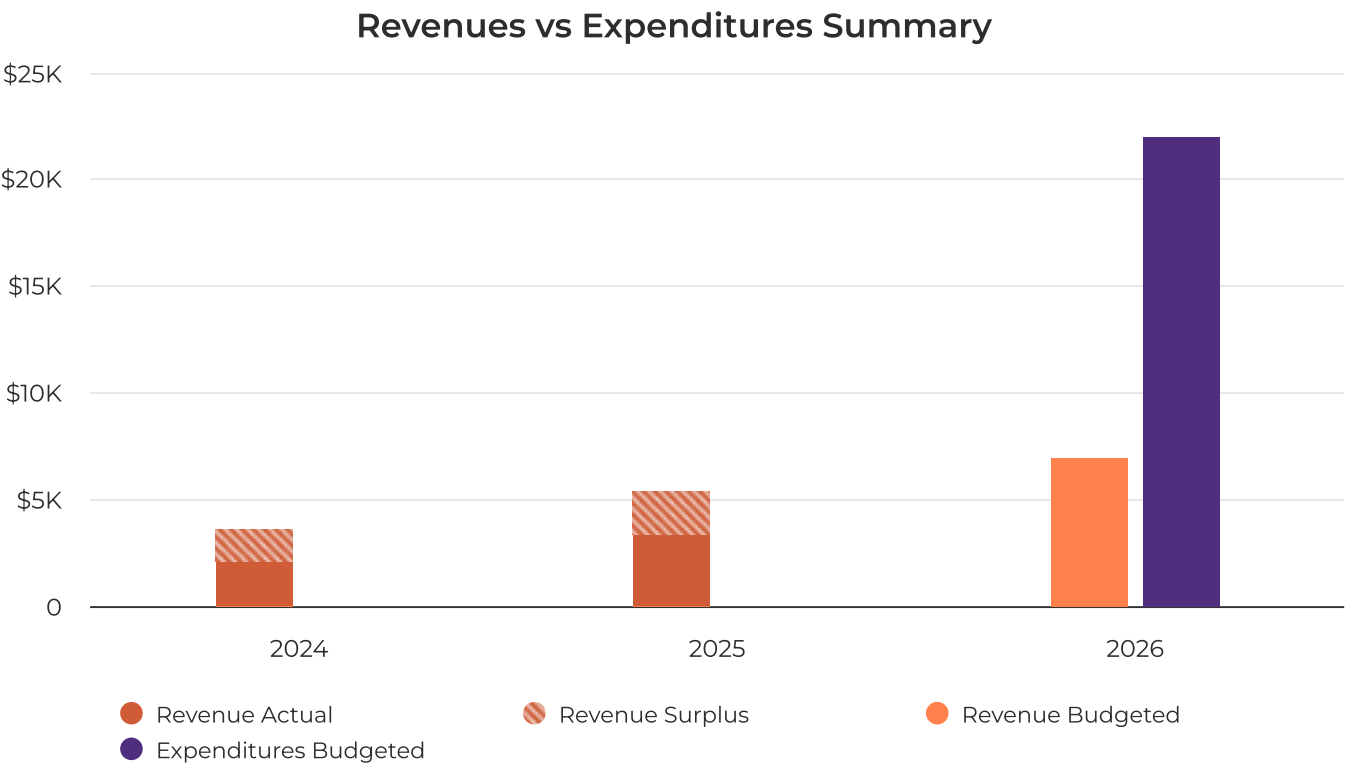
| Fund Balance          | FY 2024        | FY 2025        | FY 2026      | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|-----------------------|----------------|----------------|--------------|---------------------------------|--------------------------------|
| CAPITAL PROJECTS FUND | \$4,877,739.00 | \$3,513,061.00 | \$980,490.00 | -\$2,532,571.00                 | -72.09%                        |
| Total Fund Balance    | \$4,877,739.00 | \$3,513,061.00 | \$980,490.00 | -\$2,532,571.00                 | -72.09%                        |

# CHILD SAFETY FUND

The Child Safety Fund is a nonmajor special revenue fund that the City uses to account for court costs that can be utilized to operate a city school crossing guard program, or programs designed to enhance child safety, health, or nutrition; including child abuse prevention and intervention, and substance abuse prevention.

Depending on fund balance size, entities that provide these types of services are encouraged to submit a project application, which City staff then reviews. If the application meets all the requirements, the funding request is included in the requested budget for Council consideration. Due to traffic safety issues, the City is appropriating the funds to purchase school zone radar signs.

## Summary

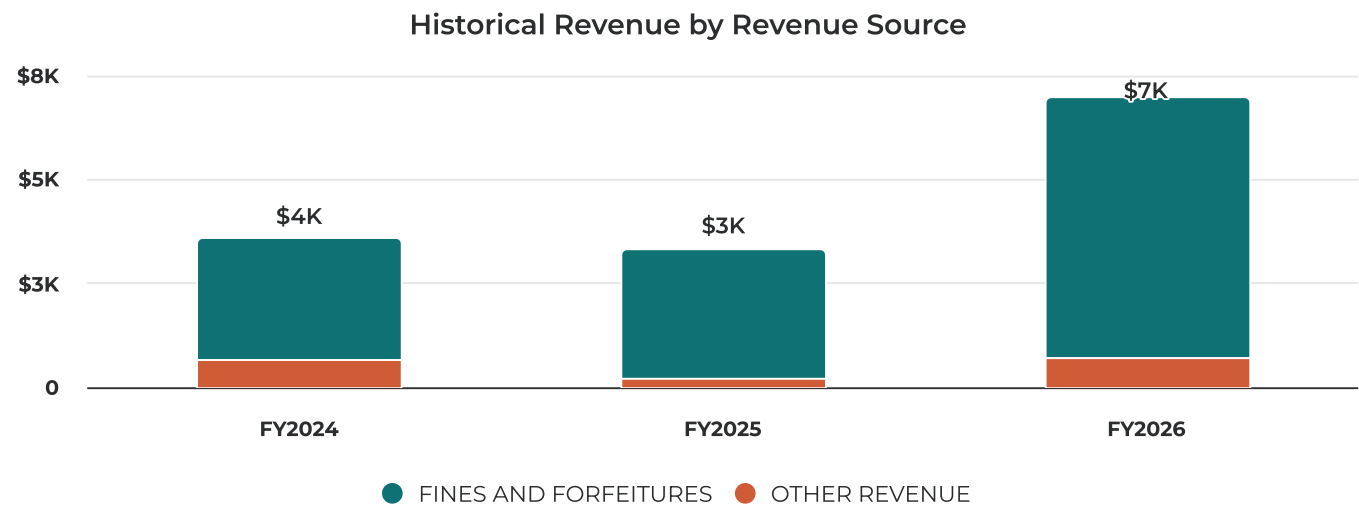


# Comprehensive Fund Summary

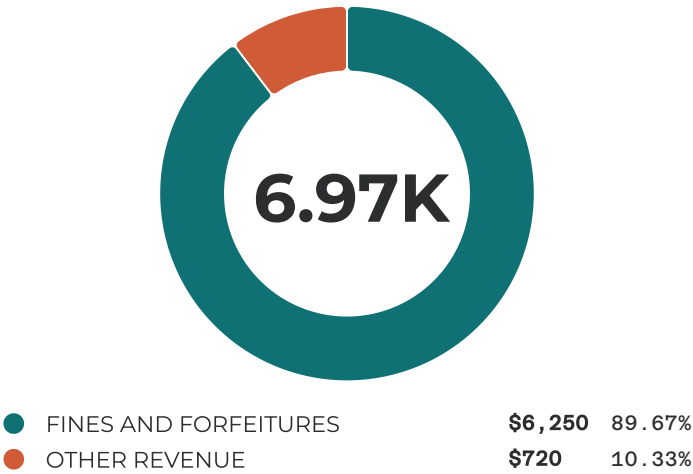
## Comprehensive Fund Summary

| Category                                | FY 2024<br>YTD  | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|-----------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$10,377        | \$13,949                     | \$13,949        | \$19,649                      | \$19,649                                |
| <b>Revenues</b>                         |                 |                              |                 |                               |                                         |
| FINES AND FORFEITURES                   | \$2,935         | \$3,125                      | \$4,720         | \$6,250                       | \$6,250                                 |
| OTHER REVENUE                           | \$637           | \$200                        | \$606           | \$720                         | \$720                                   |
| <b>Total Revenues</b>                   | <b>\$3,572</b>  | <b>\$3,325</b>               | <b>\$5,326</b>  | <b>\$6,970</b>                | <b>\$6,970</b>                          |
| <b>Expenditures</b>                     |                 |                              |                 |                               |                                         |
| OPERATING EXPENDITURES                  | -               | -                            | -               | \$21,000                      | \$22,050                                |
| <b>Total Expenditures</b>               | <b>-</b>        | <b>-</b>                     | <b>-</b>        | <b>\$21,000</b>               | <b>\$22,050</b>                         |
| <b>Total Revenues Less Expenditures</b> | <b>\$3,572</b>  | <b>\$3,325</b>               | <b>\$5,326</b>  | <b>-\$14,030</b>              | <b>-\$15,080</b>                        |
| <b>Ending Fund Balance</b>              | <b>\$13,949</b> | <b>\$17,274</b>              | <b>\$19,275</b> | <b>\$5,619</b>                | <b>\$4,569</b>                          |

## Revenues by Revenue Source



FY26 Revenues by Revenue Source

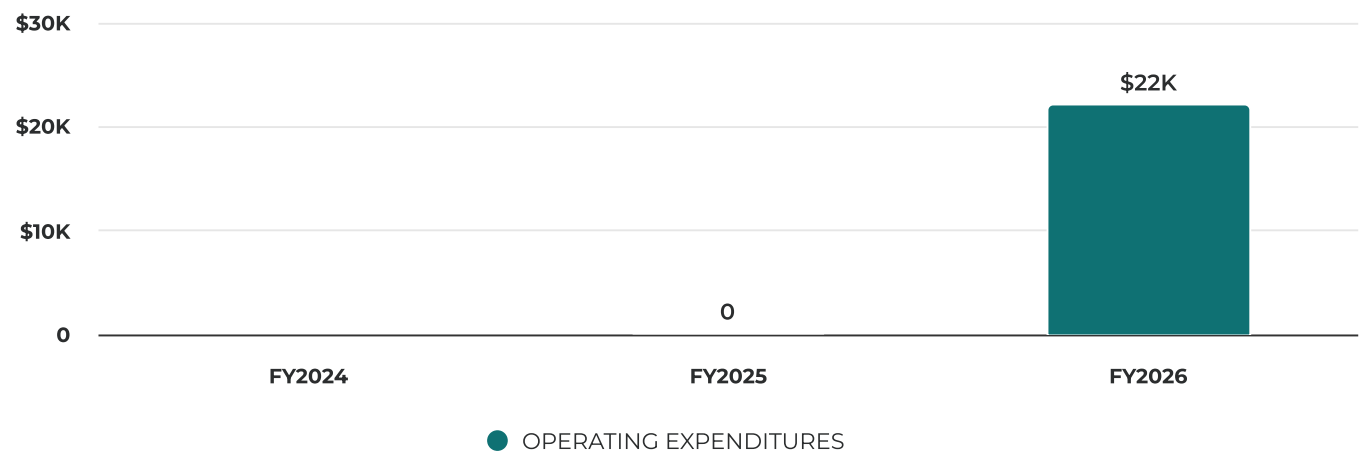


Revenues by Revenue Source

| Category                    | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| FINES AND FORFEITURES       |                |                              |                |                               |                                         |                                                                                 |
| CHILD SAFETY FEES           | \$2,935        | \$3,125                      | \$4,720        | \$6,250                       | \$6,250                                 | 100.00%                                                                         |
| Total FINES AND FORFEITURES | \$2,935        | \$3,125                      | \$4,720        | \$6,250                       | \$6,250                                 | 100.00%                                                                         |
| OTHER REVENUE               |                |                              |                |                               |                                         |                                                                                 |
| INTEREST ON INVESTMENTS     | \$637          | \$200                        | \$606          | \$720                         | \$720                                   | 260.00%                                                                         |
| Total OTHER REVENUE         | \$637          | \$200                        | \$606          | \$720                         | \$720                                   | 260.00%                                                                         |
| Total Revenues              | \$3,572        | \$3,325                      | \$5,326        | \$6,970                       | \$6,970                                 | 109.62%                                                                         |

Expenditures by Category

Historical Expenditures by Category





FY26 Expenditures by Category



● OPERATING EXPENDITURES \$22,050 100.00%

Expenditures by Category

| Category                         | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OPERATING<br>EXPENDITURES        |                |                              |                |                               |                                         |                                                                                 |
| SIGNALIZED CROSS<br>WALK PROJECT | -              | -                            | -              | \$21,000                      | \$22,050                                | -                                                                               |
| Total OPERATING<br>EXPENDITURES  | -              | -                            | -              | \$21,000                      | \$22,050                                | -                                                                               |
| Total Expenditures               | -              | -                            | -              | \$21,000                      | \$22,050                                | -                                                                               |

Fund Balance

Fund Balance Projections



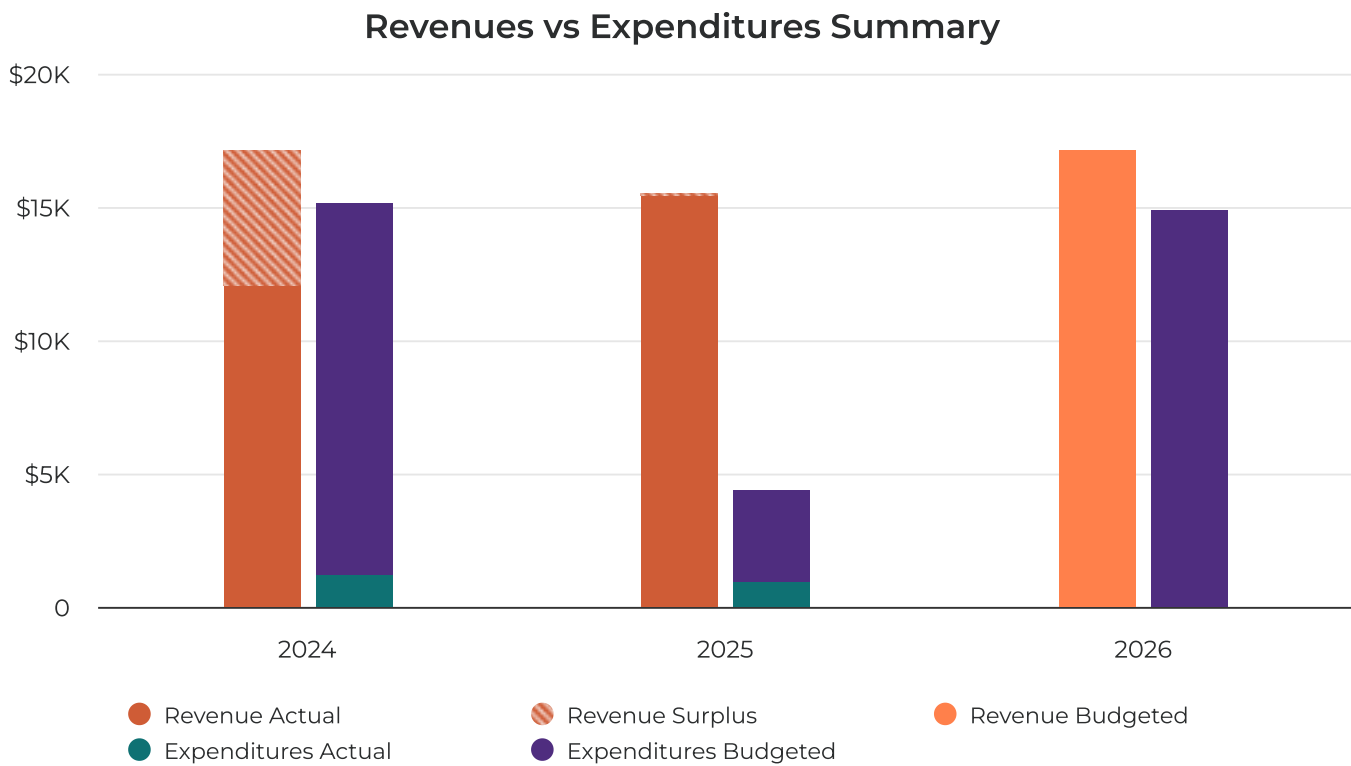
## Financial Summary

| Fund Balance              | FY 2024            | FY 2025            | FY 2026           | FY 2025 vs. FY<br>2026 (\$<br>Change) | FY 2025 vs. FY<br>2026 (%<br>Change) |
|---------------------------|--------------------|--------------------|-------------------|---------------------------------------|--------------------------------------|
| CHILD SAFETY FUND         | \$13,949.00        | \$19,649.00        | \$4,569.00        | -\$15,080.00                          | -76.75%                              |
| <b>Total Fund Balance</b> | <b>\$13,949.00</b> | <b>\$19,649.00</b> | <b>\$4,569.00</b> | <b>-\$15,080.00</b>                   | <b>-76.75%</b>                       |

# COURT TECHNOLOGY FUND

The City of Stephenville utilizes this fund, a nonmajor special revenue fund, to account for court costs used to provide municipal court technology and court building security.

## Summary

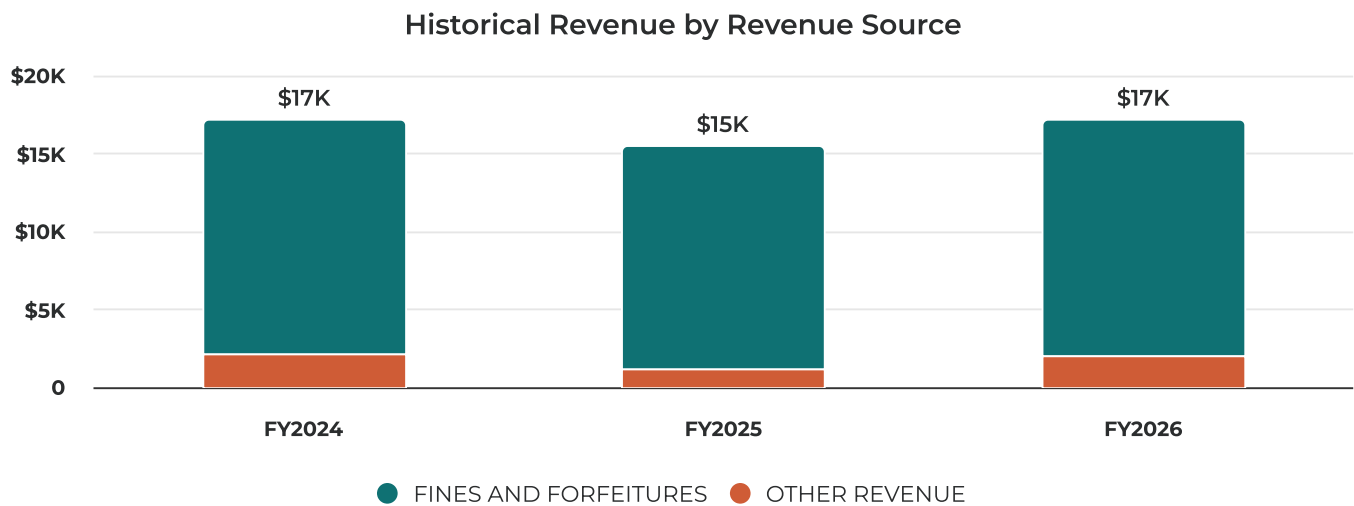


# Comprehensive Fund Summary

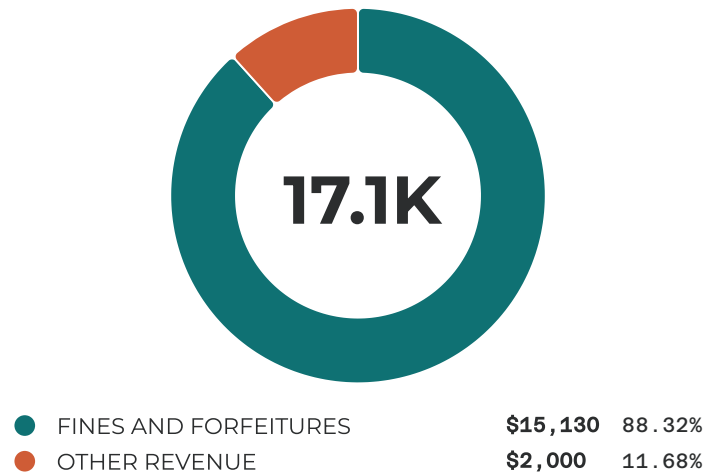
## Comprehensive Fund Summary

| Category                                | FY 2024<br>YTD  | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|-----------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$32,126        | \$48,077                     | \$48,077        | \$60,237                      | \$60,237                                |
| <b>Revenues</b>                         |                 |                              |                 |                               |                                         |
| FINES AND FORFEITURES                   | \$15,071        | \$14,240                     | \$13,488        | \$15,130                      | \$15,130                                |
| OTHER REVENUE                           | \$2,059         | \$1,200                      | \$1,998         | \$2,000                       | \$2,000                                 |
| <b>Total Revenues</b>                   | <b>\$17,130</b> | <b>\$15,440</b>              | <b>\$15,486</b> | <b>\$17,130</b>               | <b>\$17,130</b>                         |
| <b>Expenditures</b>                     |                 |                              |                 |                               |                                         |
| OPERATING EXPENDITURES                  | \$1,179         | \$4,333                      | \$884           | \$14,833                      | \$14,833                                |
| <b>Total Expenditures</b>               | <b>\$1,179</b>  | <b>\$4,333</b>               | <b>\$884</b>    | <b>\$14,833</b>               | <b>\$14,833</b>                         |
| <b>Total Revenues Less Expenditures</b> | <b>\$15,951</b> | <b>\$11,107</b>              | <b>\$14,602</b> | <b>\$2,297</b>                | <b>\$2,297</b>                          |
| <b>Ending Fund Balance</b>              | <b>\$48,077</b> | <b>\$59,184</b>              | <b>\$62,679</b> | <b>\$62,534</b>               | <b>\$62,534</b>                         |

## Revenues by Revenue Source



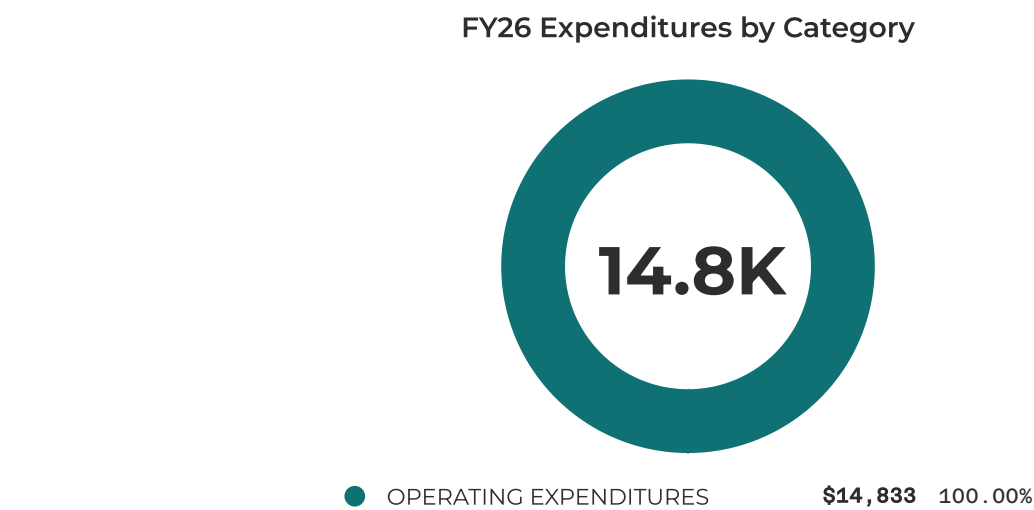
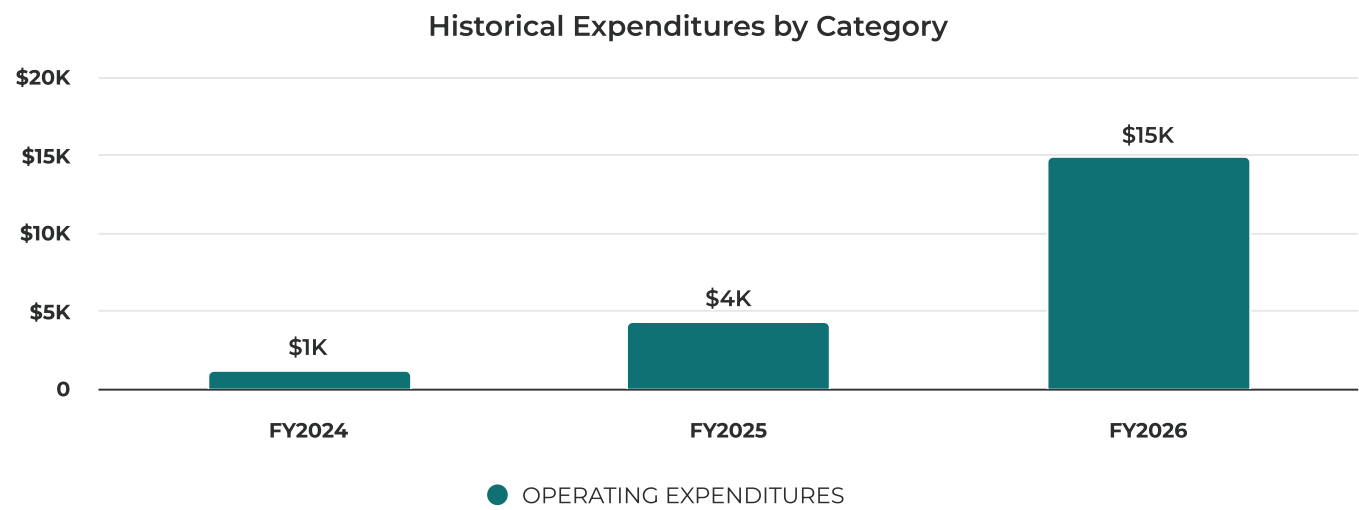
## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category                                     | FY 2024<br>YTD  | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------------------------|-----------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>FINES AND FORFEITURES</b>                 |                 |                              |                 |                               |                                         |                                                                                 |
| MUNICIPAL COURT<br>TECHNOLOGY FEE (          | \$6,800         | \$6,400                      | \$4,766         | -                             | -                                       | -100.00%                                                                        |
| MUNICIPAL COURT<br>BUILDING SECURITY<br>FUND | \$8,271         | \$7,840                      | \$5,827         | -                             | -                                       | -100.00%                                                                        |
| CONSOLIDATED<br>SECURITY/TECHNOLOGY<br>FEE   | -               | -                            | \$2,895         | \$15,130                      | \$15,130                                | -                                                                               |
| <b>Total FINES AND<br/>FORFEITURES</b>       | <b>\$15,071</b> | <b>\$14,240</b>              | <b>\$13,488</b> | <b>\$15,130</b>               | <b>\$15,130</b>                         | <b>6.25%</b>                                                                    |
| <b>OTHER REVENUE</b>                         |                 |                              |                 |                               |                                         |                                                                                 |
| INTEREST ON<br>INVESTMENTS                   | \$2,059         | \$1,200                      | \$1,998         | \$2,000                       | \$2,000                                 | 66.67%                                                                          |
| <b>Total OTHER REVENUE</b>                   | <b>\$2,059</b>  | <b>\$1,200</b>               | <b>\$1,998</b>  | <b>\$2,000</b>                | <b>\$2,000</b>                          | <b>66.67%</b>                                                                   |
| <b>Total Revenues</b>                        | <b>\$17,130</b> | <b>\$15,440</b>              | <b>\$15,486</b> | <b>\$17,130</b>               | <b>\$17,130</b>                         | <b>10.95%</b>                                                                   |

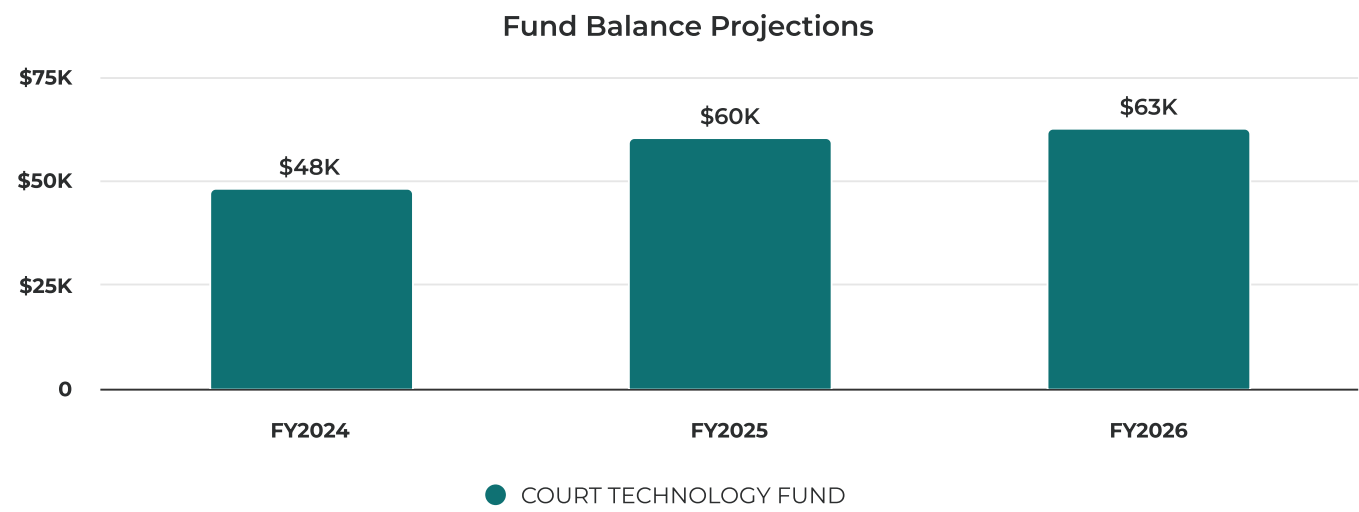
## Expenditures by Category



### Expenditures by Category

| Category                                          | FY 2024<br>Dept<br>Budget | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------------------------|---------------------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <strong>OPERATING<br/>EXPENDITURES</strong>       |                           |                              |                |                               |                                         |                                                                                 |
| COMPUTER<br>MAINTENANCE                           | \$15,125                  | \$4,333                      | \$884          | \$14,833                      | \$14,833                                | 242.33%                                                                         |
| <strong>Total OPERATING<br/>EXPENDITURES</strong> | \$15,125                  | \$4,333                      | \$884          | \$14,833                      | \$14,833                                | 242.33%                                                                         |
| <strong>Total Expenditures</strong>               | \$15,125                  | \$4,333                      | \$884          | \$14,833                      | \$14,833                                | 242.33%                                                                         |

Fund Balance



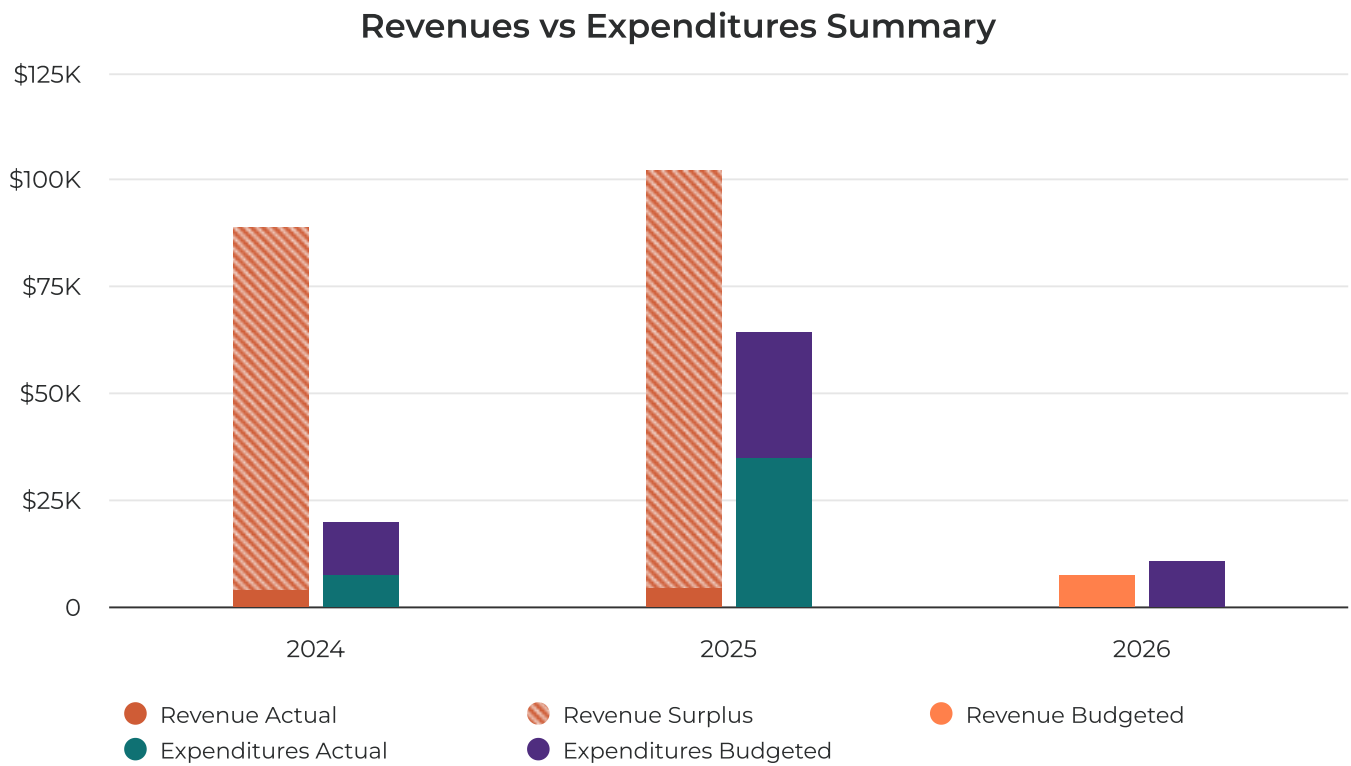
Financial Summary

| Fund Balance          | FY 2024  | FY 2025  | FY 2026  | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|-----------------------|----------|----------|----------|---------------------------------|--------------------------------|
| COURT TECHNOLOGY FUND | \$48,077 | \$60,237 | \$62,534 | \$2,297                         | 3.81%                          |
| Total Fund Balance    | \$48,077 | \$60,237 | \$62,534 | \$2,297                         | 3.81%                          |

# PUBLIC SAFETY FUND

The City uses this fund, a nonmajor special revenue fund, to account for the Law Enforcement Officer Standards and Education grant (LEOSE) and drug forfeiture revenue restricted to law enforcement officer education, training, and activities.

## Summary



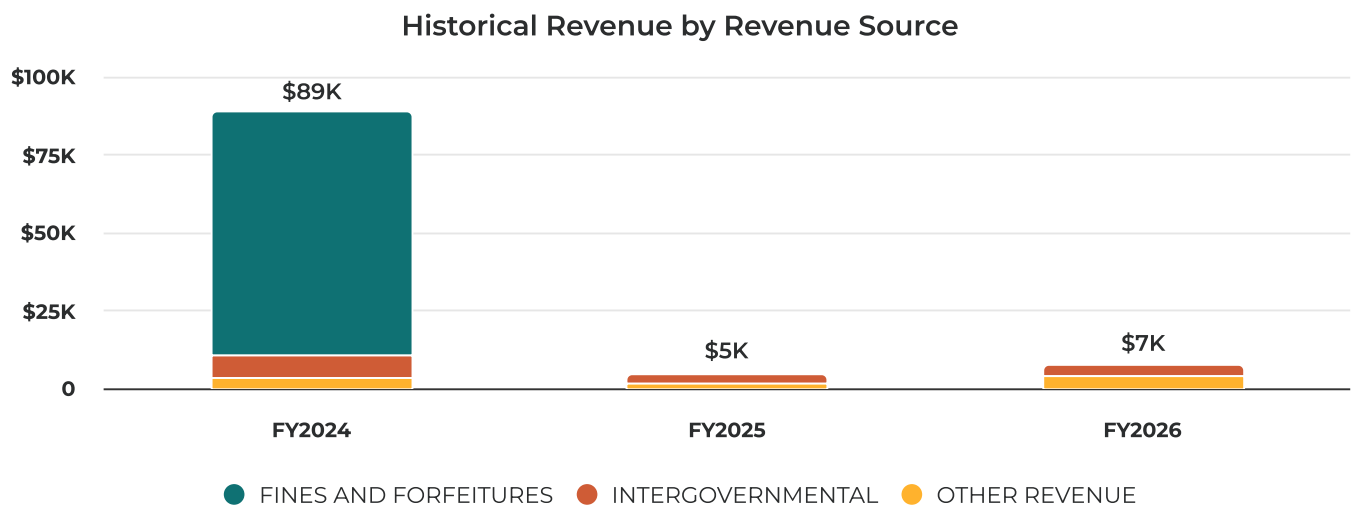


# Comprehensive Fund Summary

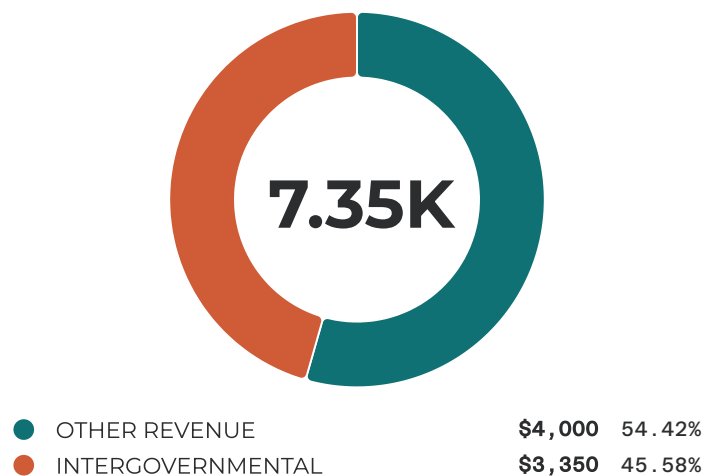
## Comprehensive Fund Summary

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$47,031         | \$128,352                    | \$128,352        | \$177,339                     | \$177,339                               |
| <b>Revenues</b>                         |                  |                              |                  |                               |                                         |
| FINES AND FORFEITURES                   | \$78,300         | -                            | \$87,948         | -                             | -                                       |
| INTERGOVERNMENTAL                       | \$7,281          | \$3,200                      | \$8,804          | \$3,350                       | \$3,350                                 |
| OTHER REVENUE                           | \$3,148          | \$1,400                      | \$5,234          | \$4,000                       | \$4,000                                 |
| <b>Total Revenues</b>                   | <b>\$88,729</b>  | <b>\$4,600</b>               | <b>\$101,987</b> | <b>\$7,350</b>                | <b>\$7,350</b>                          |
| <b>Expenditures</b>                     |                  |                              |                  |                               |                                         |
| OPERATING EXPENDITURES                  | \$7,408          | \$24,225                     | \$10,239         | \$10,761                      | \$10,761                                |
| CAPITAL OUTLAY                          | -                | \$40,000                     | \$24,469         | -                             | -                                       |
| <b>Total Expenditures</b>               | <b>\$7,408</b>   | <b>\$64,225</b>              | <b>\$34,708</b>  | <b>\$10,761</b>               | <b>\$10,761</b>                         |
| <b>Total Revenues Less Expenditures</b> | <b>\$81,321</b>  | <b>-\$59,625</b>             | <b>\$67,279</b>  | <b>-\$3,411</b>               | <b>-\$3,411</b>                         |
| <b>Ending Fund Balance</b>              | <b>\$128,352</b> | <b>\$68,727</b>              | <b>\$195,631</b> | <b>\$173,928</b>              | <b>\$173,928</b>                        |

## Revenues by Revenue Source



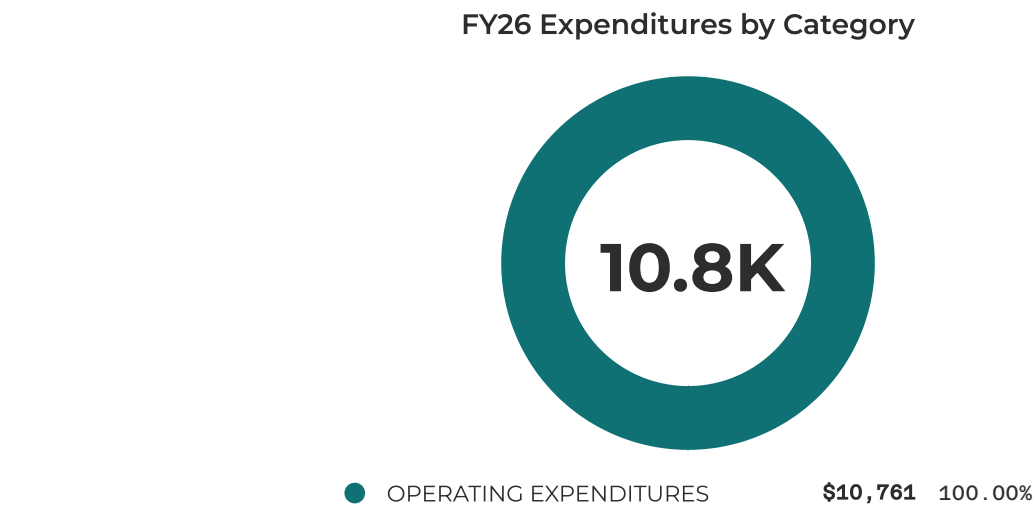
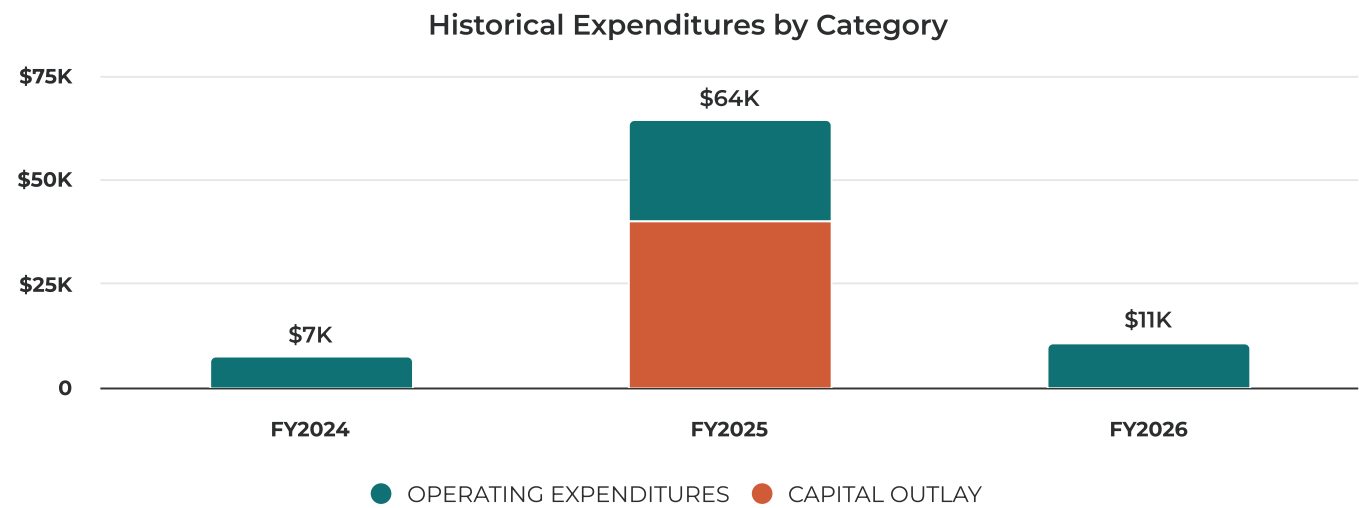
## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category                               | FY 2024<br>YTD  | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------------------|-----------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>FINES AND FORFEITURES</b>           |                 |                              |                  |                               |                                         |                                                                                 |
| FEDERAL DRUG<br>FORFEITURE             | \$78,300        | -                            | \$87,948         | -                             | -                                       | -                                                                               |
| <b>Total FINES AND<br/>FORFEITURES</b> | \$78,300        | -                            | \$87,948         | -                             | -                                       | -                                                                               |
| <b>INTERGOVERNMENTAL</b>               |                 |                              |                  |                               |                                         |                                                                                 |
| PUBLIC SAFETY GRANTS                   | \$7,281         | \$3,200                      | \$8,804          | \$3,350                       | \$3,350                                 | 4.69%                                                                           |
| <b>Total<br/>INTERGOVERNMENTAL</b>     | \$7,281         | \$3,200                      | \$8,804          | \$3,350                       | \$3,350                                 | 4.69%                                                                           |
| <b>OTHER REVENUE</b>                   |                 |                              |                  |                               |                                         |                                                                                 |
| INTEREST ON<br>INVESTMENTS             | \$3,148         | \$1,400                      | \$5,234          | \$4,000                       | \$4,000                                 | 185.71%                                                                         |
| <b>Total OTHER REVENUE</b>             | \$3,148         | \$1,400                      | \$5,234          | \$4,000                       | \$4,000                                 | 185.71%                                                                         |
| <b>Total Revenues</b>                  | <b>\$88,729</b> | <b>\$4,600</b>               | <b>\$101,987</b> | <b>\$7,350</b>                | <b>\$7,350</b>                          | <b>59.78%</b>                                                                   |

# Expenditures by Category

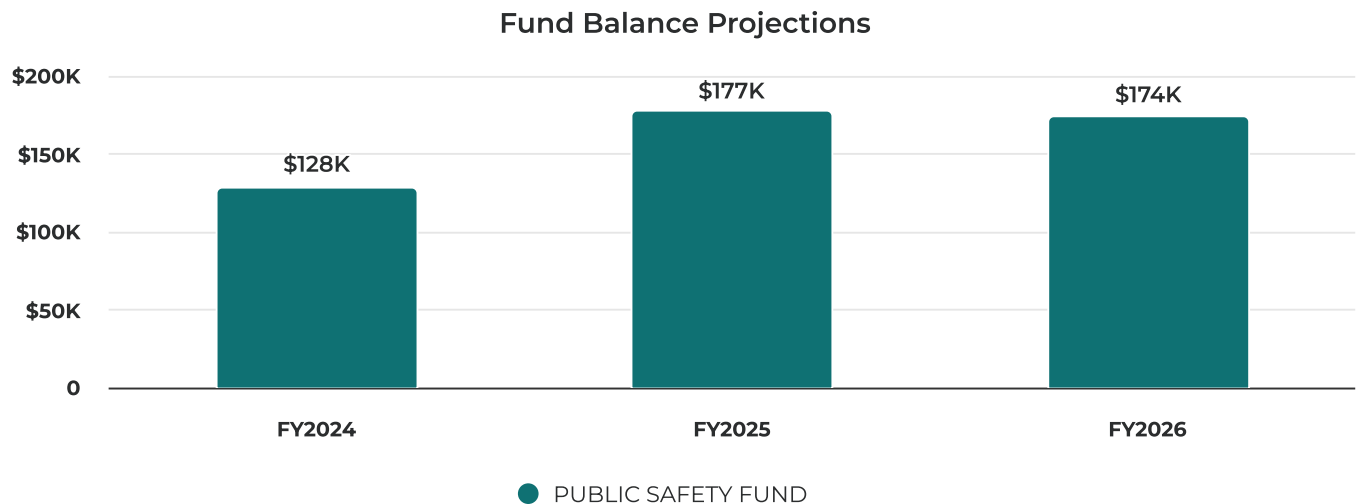


## Expenditures by Category

| Category                     | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OPERATING EXPENDITURES       |             |                        |             |                         |                                |                                                               |
| LEOSE-FIRE TRAINING          | \$600       | \$2,225                | -           | \$1,300                 | \$1,300                        | -41.57%                                                       |
| LEOSE -PD TRAINING           | \$6,808     | \$15,000               | \$7,338     | \$8,000                 | \$8,000                        | -46.67%                                                       |
| WEARING APPAREL              | -           | \$7,000                | \$2,061     | -                       | -                              | -100.00%                                                      |
| OPERATING SUPPLIES           | -           | -                      | \$840       | \$1,461                 | \$1,461                        | -                                                             |
| Total OPERATING EXPENDITURES | \$7,408     | \$24,225               | \$10,239    | \$10,761                | \$10,761                       | -55.58%                                                       |
| CAPITAL OUTLAY               |             |                        |             |                         |                                |                                                               |

| Category                    | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------|----------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OTHER EQUIPMENT             | -              | \$40,000                     | \$24,469        | -                             | -                                       | -100.00%                                                                        |
| <b>Total CAPITAL OUTLAY</b> | -              | \$40,000                     | \$24,469        | -                             | -                                       | -100.00%                                                                        |
| <b>Total Expenditures</b>   | <b>\$7,408</b> | <b>\$64,225</b>              | <b>\$34,708</b> | <b>\$10,761</b>               | <b>\$10,761</b>                         | <b>-83.24%</b>                                                                  |

## Fund Balance



## Financial Summary

| Fund Balance              | FY 2024          | FY 2025          | FY 2026          | FY 2025 vs. FY<br>2026 (\$<br>Change) | FY 2025 vs. FY<br>2026 (%<br>Change) |
|---------------------------|------------------|------------------|------------------|---------------------------------------|--------------------------------------|
| PUBLIC SAFETY FUND        | \$128,352        | \$177,339        | \$173,928        | -\$3,411                              | -1.92%                               |
| <b>Total Fund Balance</b> | <b>\$128,352</b> | <b>\$177,339</b> | <b>\$173,928</b> | <b>-\$3,411</b>                       | <b>-1.92%</b>                        |

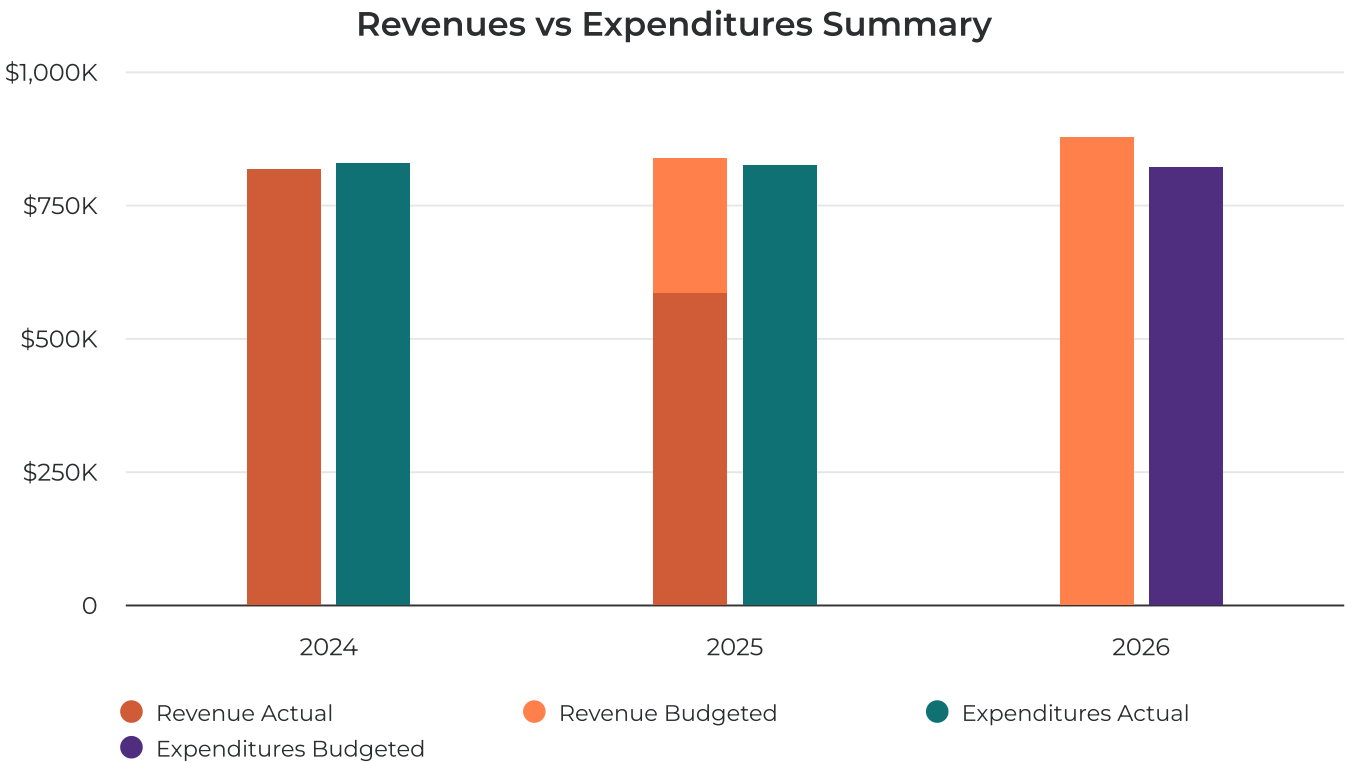
# TAX INCREMENT FINANCING FUND

The Tax Increment Financing Fund is a blended component unit. The City created this fund, a nonmajor special revenue fund, to account for the revenues and expenditures related to the Tax Increment Reinvestment Zone (TIRZ) #1 established on April 25, 2019. Ad valorem and sales tax baselines were set at the creation of the TIRZ, and any increments received above the baseline in future years becomes revenue for the TIRZ. The Tax Increment Reinvestment Zone has been amended several times. The ad valorem and sales tax base year for the original TIRZ #1 and #1A is 2019; both are dedicated 100% of tax capture. The Stephenville Economic Development Authority dedicated 100% of their sales tax capture in TIIRZ #1, as well. The ad valorem and sales tax base year for TIRZ #1B is 2020; both are dedicated 100% of tax capture. The ad valorem and sales tax base year for TIRZ 1C is 2021; ad valorem is dedicated at 35% of tax capture and sales tax is dedicated at 50% of tax capture. The ad valorem and sales tax base year for TIRZ 1D is 2022; both are dedicated 100% of tax capture. The ad valorem and sales tax base year for TIRZ 1E is 2022; ad valorem is dedicated at 35% of tax capture and sales tax is dedicated at 50% of tax capture. In November 2022, TIRZ 2 was created; the ad valorem base year is 2022, which is dedicated at 60% of tax capture; sales tax was not dedicated. In December 2024, TIRZ 3 was created; the ad valorem base year is 2024, which is also dedicated at 60% of tax capture; again, sales tax was not dedicated.

The City issued \$11,860,000 in Certificates of Obligation on March 3, 2020, for public infrastructure projects in TIRZ #1, as amended. The 2020 Certificates of Obligation established the TIRZ #1 revenue to provide for the debt service payments. The TIF Fund will transfer monies to the Debt Service Fund for the debt payments.

Funds from the General Fund, Utility Fund, and Storm Water Drainage Fund were committed in the first few years when the revenue anticipated was not anticipated to support the full debt service payments. These funds have transferred monies to the TIF Fund for the revenue shortfalls. Once revenues in the TIF Fund exceed the debt service payments, the TIF Fund will repay the General Fund, Utility Fund, and Storm Water Drainage Fund for the funds provided.

## Summary



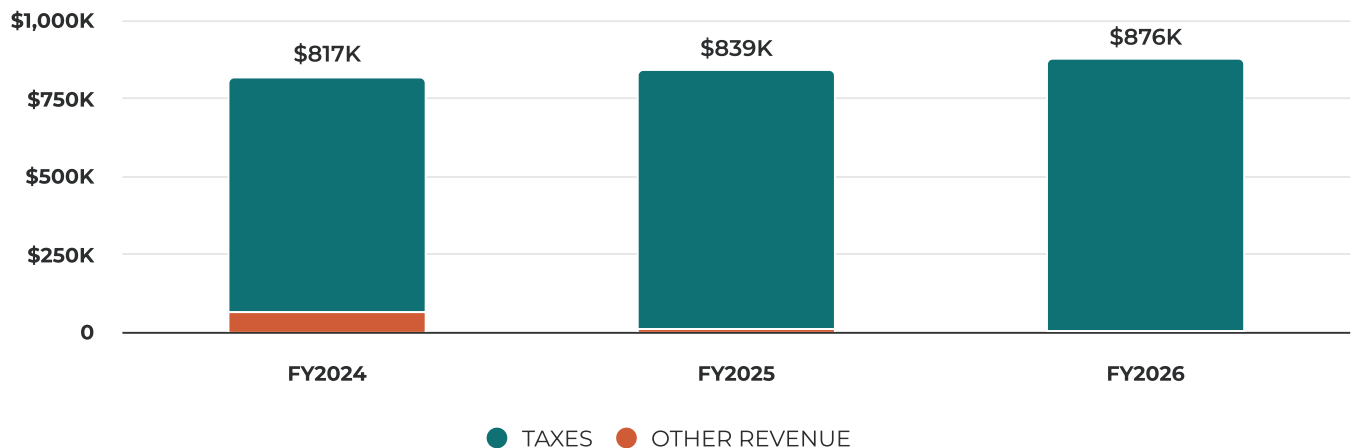
## Comprehensive Fund Summary

### Comprehensive Fund Summary

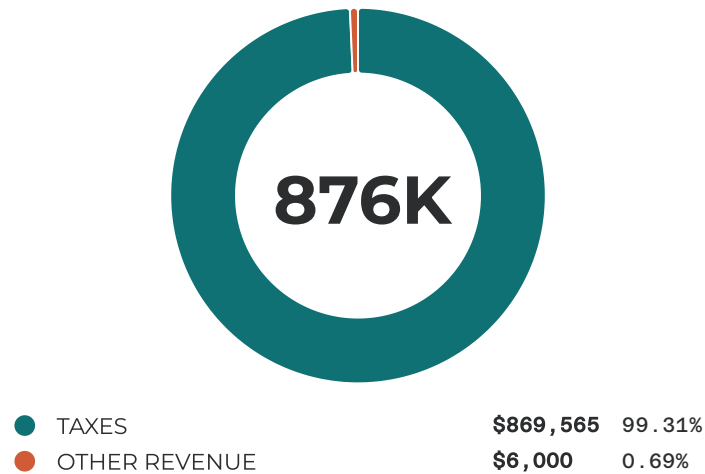
| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD    | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|------------------|------------------------------|-------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$169,703        | \$158,583                    | \$158,583         | \$99,600                      | \$99,600                                |
| <b>Revenues</b>                         |                  |                              |                   |                               |                                         |
| TAXES                                   | \$756,186        | \$826,872                    | \$581,569         | \$869,565                     | \$869,565                               |
| OTHER REVENUE                           | \$61,069         | \$12,000                     | \$4,499           | \$6,000                       | \$6,000                                 |
| <b>Total Revenues</b>                   | <b>\$817,255</b> | <b>\$838,872</b>             | <b>\$586,069</b>  | <b>\$875,565</b>              | <b>\$875,565</b>                        |
| <b>Expenditures</b>                     |                  |                              |                   |                               |                                         |
| OPERATING EXPENDITURES                  | \$4,525          | -                            | -                 | -                             | -                                       |
| TRANSFER OUT                            | \$823,850        | \$823,850                    | \$823,050         | \$821,450                     | \$821,450                               |
| <b>Total Expenditures</b>               | <b>\$828,375</b> | <b>\$823,850</b>             | <b>\$823,050</b>  | <b>\$821,450</b>              | <b>\$821,450</b>                        |
| <b>Total Revenues Less Expenditures</b> | <b>-\$11,120</b> | <b>\$15,022</b>              | <b>-\$236,981</b> | <b>\$54,115</b>               | <b>\$54,115</b>                         |
| <b>Ending Fund Balance</b>              | <b>\$158,583</b> | <b>\$173,605</b>             | <b>-\$78,398</b>  | <b>\$153,715</b>              | <b>\$153,715</b>                        |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



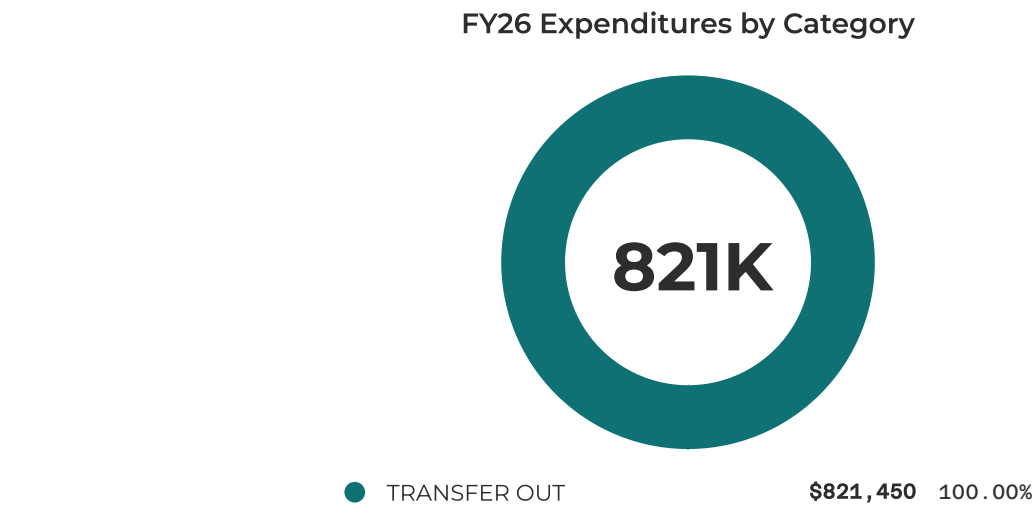
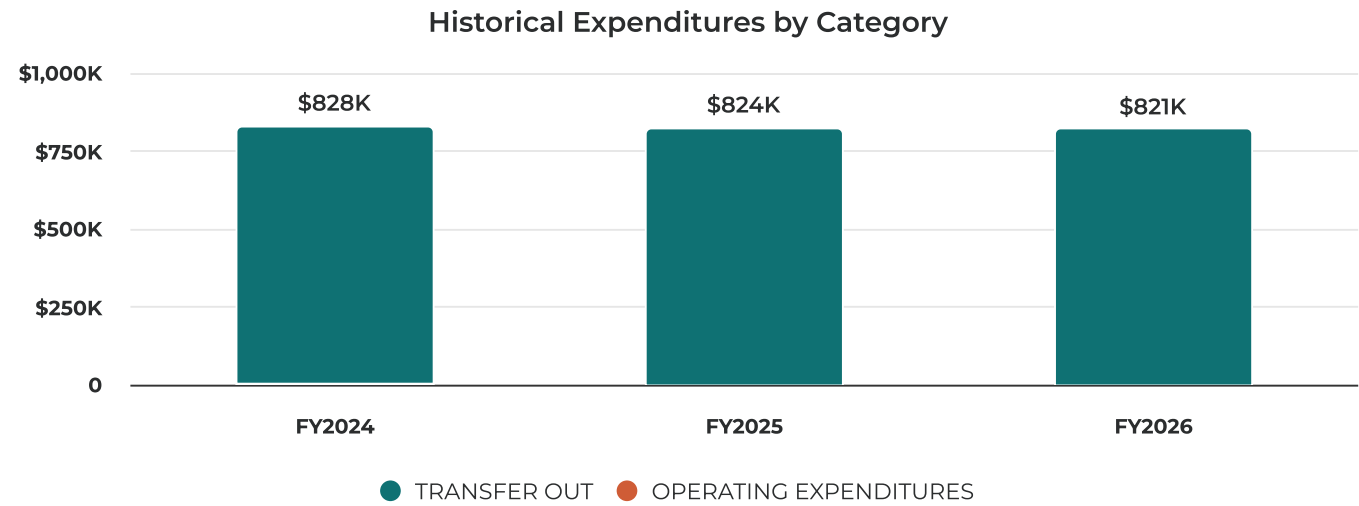
## FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category                   | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>TAXES</b>               |                  |                              |                  |                               |                                         |                                                                                 |
| TIF 1 PROPERTY TAX         | \$107,577        | \$109,301                    | \$113,817        | \$139,219                     | \$139,219                               | 27.37%                                                                          |
| TIF 2 PROPERTY TAX         | \$4,993          | \$19,571                     | \$7,150          | \$32,346                      | \$32,346                                | 65.28%                                                                          |
| TIF 1 SALES TAX            | \$643,616        | \$698,000                    | \$460,602        | \$698,000                     | \$698,000                               | 0.00%                                                                           |
| <b>Total TAXES</b>         | <b>\$756,186</b> | <b>\$826,872</b>             | <b>\$581,569</b> | <b>\$869,565</b>              | <b>\$869,565</b>                        | <b>5.16%</b>                                                                    |
| <b>OTHER REVENUE</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| INTEREST ON<br>INVESTMENTS | \$61,069         | \$12,000                     | \$4,499          | \$6,000                       | \$6,000                                 | -50.00%                                                                         |
| <b>Total OTHER REVENUE</b> | <b>\$61,069</b>  | <b>\$12,000</b>              | <b>\$4,499</b>   | <b>\$6,000</b>                | <b>\$6,000</b>                          | <b>-50.00%</b>                                                                  |
| <b>Total Revenues</b>      | <b>\$817,255</b> | <b>\$838,872</b>             | <b>\$586,069</b> | <b>\$875,565</b>              | <b>\$875,565</b>                        | <b>4.37%</b>                                                                    |

Expenditures by Category



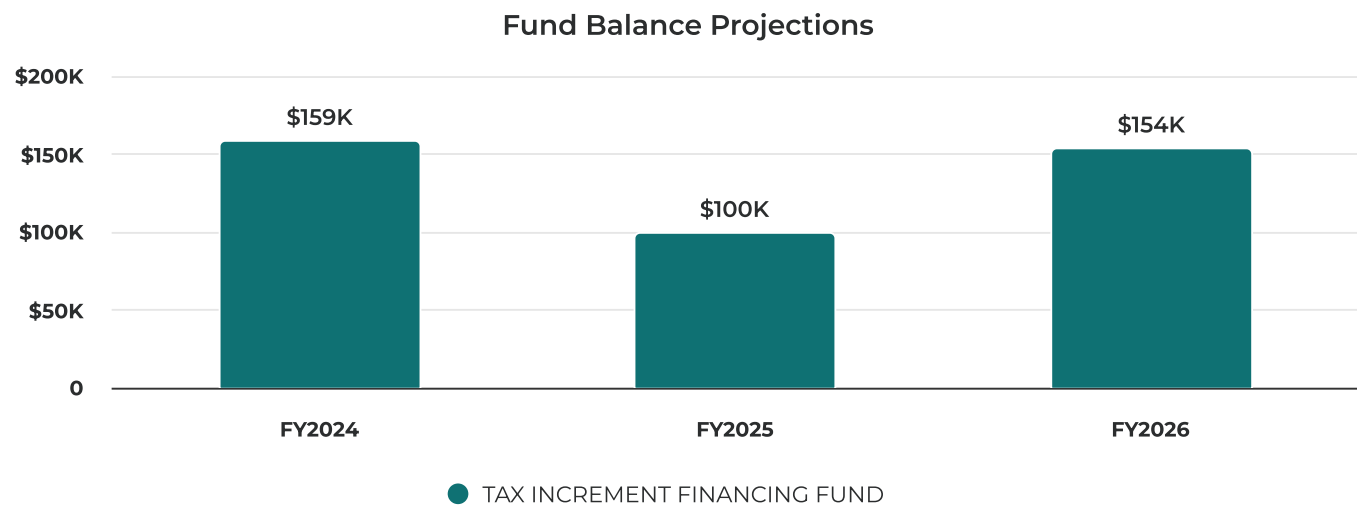
Expenditures by Category

| Category                      | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OPERATING EXPENDITURES        |             |                        |             |                         |                                |                                                               |
| ECONOMIC DEVELOPMENT PROGRAMS | \$4,525     | -                      | -           | -                       | -                              | -                                                             |
| Total OPERATING EXPENDITURES  | \$4,525     | -                      | -           | -                       | -                              | -                                                             |
| TRANSFER OUT                  |             |                        |             |                         |                                |                                                               |
| TRANSFER TO DEBT SERVICE FUND | \$823,850   | \$823,850              | \$823,050   | \$821,450               | \$821,450                      | -0.29%                                                        |
| Total TRANSFER OUT            | \$823,850   | \$823,850              | \$823,050   | \$821,450               | \$821,450                      | -0.29%                                                        |



| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| Total Expenditures | \$828,375      | \$823,850                    | \$823,050      | \$821,450                     | \$821,450                               | -0.29%                                                                          |

Fund Balance



Financial Summary

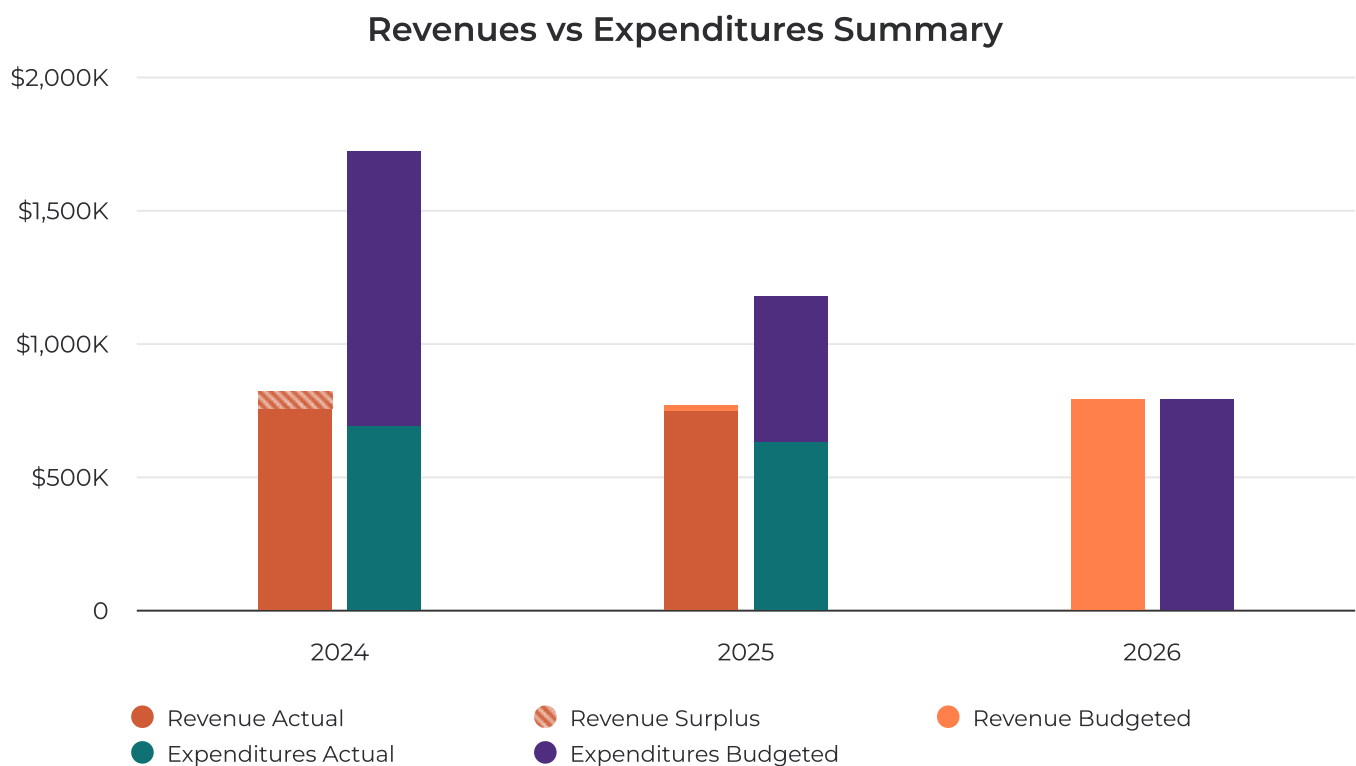
| Fund Balance                 | FY 2024   | FY 2025  | FY 2026   | FY 2025 vs. FY<br>2026 (\$<br>Change) | FY 2025 vs. FY<br>2026 (%<br>Change) |
|------------------------------|-----------|----------|-----------|---------------------------------------|--------------------------------------|
| TAX INCREMENT FINANCING FUND | \$158,583 | \$99,600 | \$153,715 | \$54,115                              | 54.33%                               |
| Total Fund Balance           | \$158,583 | \$99,600 | \$153,715 | \$54,115                              | 54.33%                               |

# SEDA

The Stephenville Economic Development Authority (SEDA) is a discrete component unit of the City of Stephenville, which is funded by 1/8 of 1 cent sales tax. This equals .125% of every taxable sale in Stephenville. The City of Stephenville has a sales tax rate of \$1.50 per \$100. Thus, the City receives approximately \$1.375 per \$100 in sales, and the 4B corporation (SEDA) receives \$0.125 per \$100 in sales. The sales tax allocation to SEDA began on October 1, 2015. The city council has selected a seven-member board of directors for the corporation. The corporation, the board, and City Council all approve the hiring of the Executive Director.

The City established this fund, which is considered a major fund for SEDA, to account for the 4B sales taxes the City collects. These taxes are restricted to enhance and promote economic development within the City.

## Summary



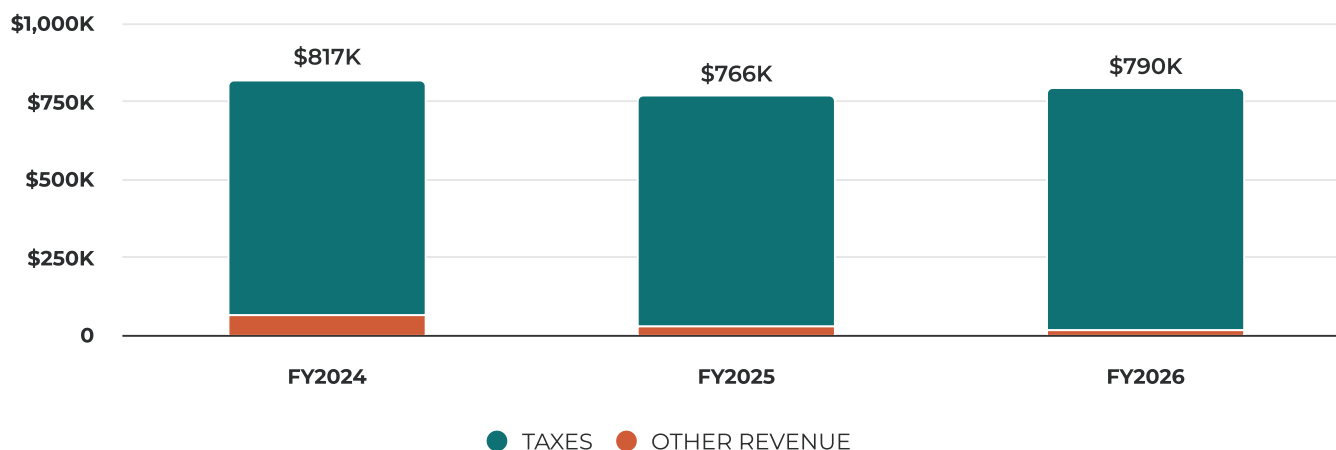
# Comprehensive Fund Summary

## Comprehensive Fund Summary

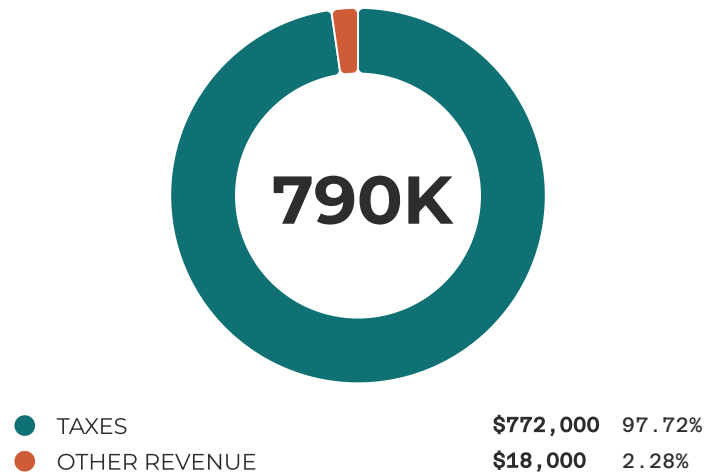
| Category                                | FY 2024<br>YTD     | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD     | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|
| <b>Beginning Fund Balance</b>           | \$1,208,078        | \$1,333,286                  | \$1,333,286        | \$1,406,812                   | \$1,406,812                             |
| <b>Revenues</b>                         |                    |                              |                    |                               |                                         |
| TAXES                                   | \$756,957          | \$738,190                    | \$724,235          | \$772,000                     | \$772,000                               |
| OTHER REVENUE                           | \$60,303           | \$28,000                     | \$19,352           | \$18,000                      | \$18,000                                |
| <b>Total Revenues</b>                   | <b>\$817,260</b>   | <b>\$766,190</b>             | <b>\$743,587</b>   | <b>\$790,000</b>              | <b>\$790,000</b>                        |
| <b>Expenditures</b>                     |                    |                              |                    |                               |                                         |
| PERSONNEL COSTS                         | \$327,619          | \$360,000                    | \$321,464          | \$394,200                     | \$394,200                               |
| OPERATING EXPENDITURES                  | \$309,612          | \$410,000                    | \$174,110          | \$327,800                     | \$327,800                               |
| CAPITAL OUTLAY                          | \$24,821           | \$375,000                    | \$101,670          | \$38,000                      | \$38,000                                |
| TRANSFER OUT                            | \$30,000           | \$30,000                     | \$27,500           | \$30,000                      | \$30,000                                |
| <b>Total Expenditures</b>               | <b>\$692,052</b>   | <b>\$1,175,000</b>           | <b>\$624,744</b>   | <b>\$790,000</b>              | <b>\$790,000</b>                        |
| <b>Total Revenues Less Expenditures</b> | <b>\$125,208</b>   | <b>-\$408,810</b>            | <b>\$118,843</b>   | <b>-</b>                      | <b>-</b>                                |
| <b>Ending Fund Balance</b>              | <b>\$1,333,286</b> | <b>\$924,476</b>             | <b>\$1,452,129</b> | <b>\$1,406,812</b>            | <b>\$1,406,812</b>                      |

## Revenues by Revenue Source

Historical Revenue by Revenue Source



## FY26 Revenues by Revenue Source

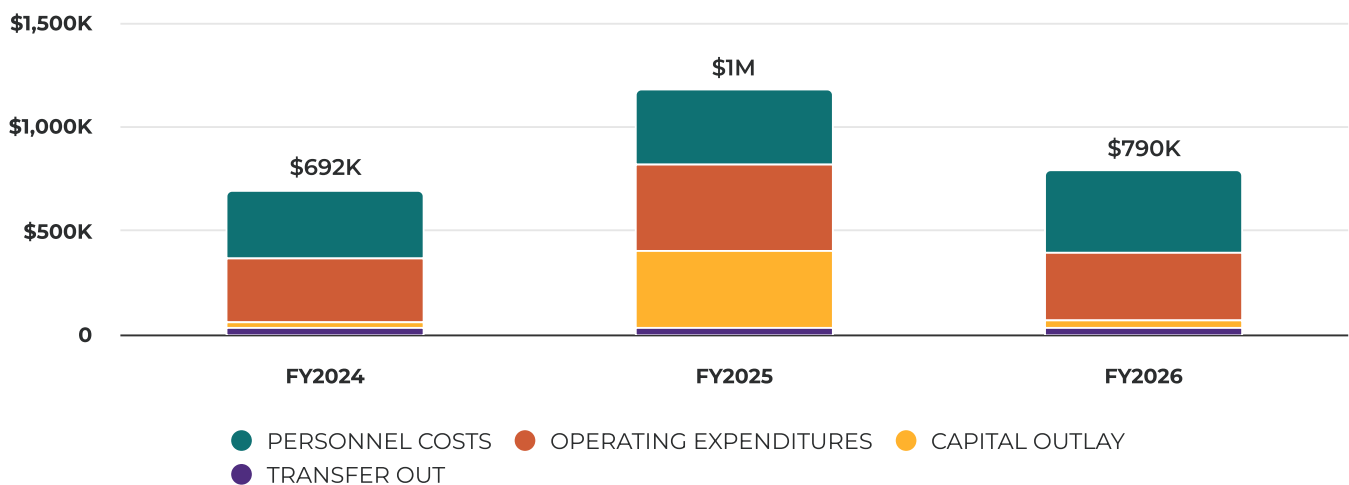


## Revenues by Revenue Source

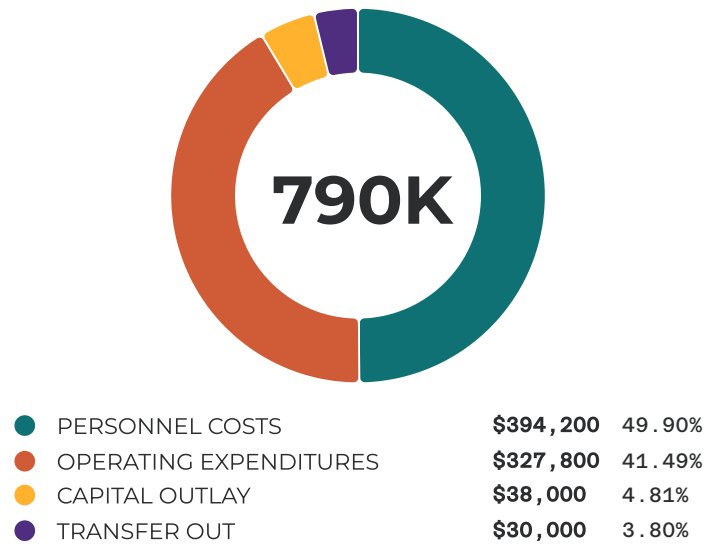
| Category                   | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>TAXES</b>               |                  |                              |                  |                               |                                         |                                                                                 |
| CITY SALES TAX 4B          | \$756,957        | \$738,190                    | \$724,235        | \$772,000                     | \$772,000                               | 4.58%                                                                           |
| <b>Total TAXES</b>         | \$756,957        | \$738,190                    | \$724,235        | \$772,000                     | \$772,000                               | 4.58%                                                                           |
| <b>OTHER REVENUE</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| INTEREST ON INVESTMENTS    | \$60,303         | \$28,000                     | \$19,352         | \$18,000                      | \$18,000                                | -35.71%                                                                         |
| <b>Total OTHER REVENUE</b> | \$60,303         | \$28,000                     | \$19,352         | \$18,000                      | \$18,000                                | -35.71%                                                                         |
| <b>Total Revenues</b>      | <b>\$817,260</b> | <b>\$766,190</b>             | <b>\$743,587</b> | <b>\$790,000</b>              | <b>\$790,000</b>                        | <b>3.11%</b>                                                                    |

## Expenditures by Category

## Historical Expenditures by Category



## FY26 Expenditures by Category

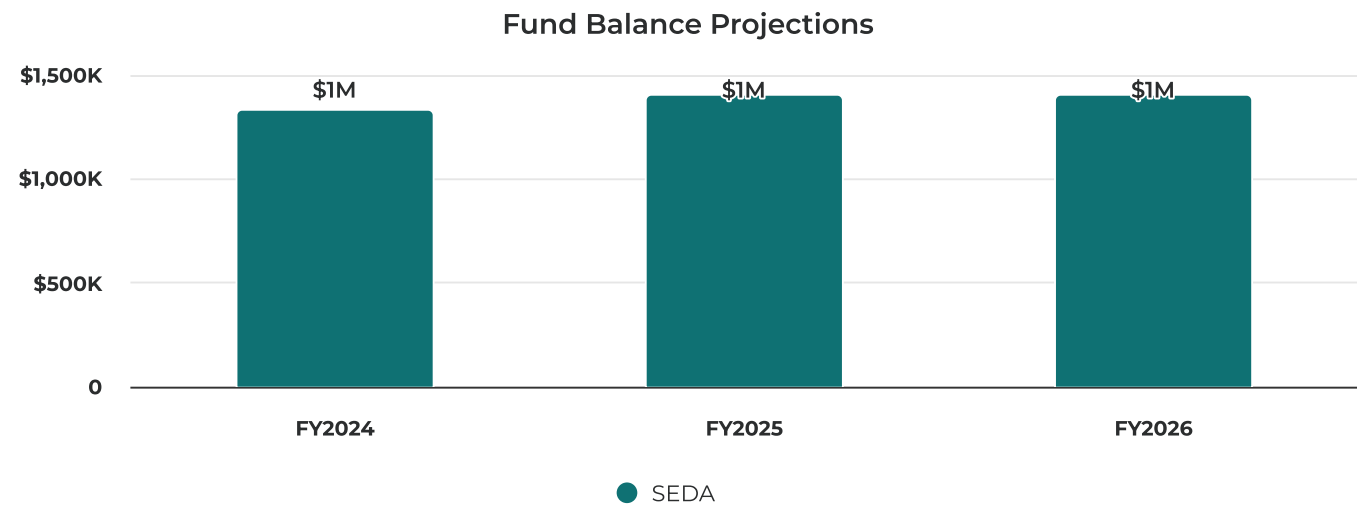


## Expenditures by Category

| Category                      | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>        |                  |                        |                  |                         |                                |                                                               |
| SALARIES                      | \$260,966        | \$274,500              | \$245,053        | \$295,500               | \$295,500                      | 7.65%                                                         |
| PART TIME WAGES               | \$1,644          | \$9,000                | \$2,766          | \$9,000                 | \$9,000                        | 0.00%                                                         |
| INCENTIVE PAY                 | \$5,000          | \$9,000                | \$9,919          | \$10,000                | \$10,000                       | 11.11%                                                        |
| RETIREMENT                    | \$18,982         | \$23,000               | \$20,606         | \$28,000                | \$28,000                       | 21.74%                                                        |
| SOCIAL SECURITY               | \$19,103         | \$23,000               | \$18,190         | \$25,000                | \$25,000                       | 8.70%                                                         |
| WORKER'S COMPENSATION         | \$562            | \$1,500                | \$531            | \$1,700                 | \$1,700                        | 13.33%                                                        |
| GROUP INSURANCE               | \$21,362         | \$20,000               | \$24,398         | \$25,000                | \$25,000                       | 25.00%                                                        |
| <b>Total PERSONNEL COSTS</b>  | <b>\$327,619</b> | <b>\$360,000</b>       | <b>\$321,464</b> | <b>\$394,200</b>        | <b>\$394,200</b>               | <b>9.50%</b>                                                  |
| <b>OPERATING EXPENDITURES</b> |                  |                        |                  |                         |                                |                                                               |
| POSTAGE                       | -                | \$500                  | \$18             | \$500                   | \$500                          | 0.00%                                                         |
| COMMUNICATIONS                | \$3,630          | \$4,500                | \$6,824          | \$5,000                 | \$5,000                        | 11.11%                                                        |
| MILEAGE REIMBURSEMENT         | -                | \$2,000                | -                | \$2,000                 | \$2,000                        | 0.00%                                                         |
| ADVERTISEMENT                 | -                | \$500                  | -                | \$500                   | \$500                          | 0.00%                                                         |
| EDUCATION & TRAINING          | \$11,404         | \$12,000               | \$13,075         | \$12,000                | \$12,000                       | 0.00%                                                         |
| MARKETING                     | \$84,071         | \$80,000               | \$45,068         | \$85,000                | \$85,000                       | 6.25%                                                         |
| OTHER INSURANCE               | \$1,589          | \$2,000                | \$5,983          | \$6,000                 | \$6,000                        | 200.00%                                                       |
| MEETINGS                      | \$1,346          | \$3,000                | \$2,150          | \$3,000                 | \$3,000                        | 0.00%                                                         |
| RENTAL                        | \$4,800          | -                      | \$600            | -                       | -                              | -                                                             |
| UTILITIES                     | -                | \$10,200               | \$4,199          | \$10,200                | \$10,200                       | 0.00%                                                         |
| DUES & SUBSCRIPTIONS          | \$3,684          | \$5,200                | \$3,691          | \$5,200                 | \$5,200                        | 0.00%                                                         |

| Category                            | FY 2024 YTD      | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OUTSIDE PROFESSIONALS               | \$25,316         | \$9,700                      | \$783            | \$9,500                       | \$9,500                                 | -2.06%                                                                          |
| SPECIAL SERVICES                    | \$5,663          | \$5,000                      | \$760            | \$5,000                       | \$5,000                                 | 0.00%                                                                           |
| JANITORIAL SERVICE                  | -                | \$2,400                      | \$865            | \$2,400                       | \$2,400                                 | 0.00%                                                                           |
| OFFICE SUPPLIES                     | \$957            | \$3,000                      | \$3,464          | \$3,000                       | \$3,000                                 | 0.00%                                                                           |
| PHOTO & DUPLICATION                 | \$755            | \$1,000                      | \$402            | \$1,000                       | \$1,000                                 | 0.00%                                                                           |
| GAS & OIL                           | -                | -                            | \$44             | -                             | -                                       | -                                                                               |
| OPERATING SUPPLIES                  | \$5,215          | \$3,000                      | \$7,754          | \$3,500                       | \$3,500                                 | 16.67%                                                                          |
| COMPUTER SUPPLIES                   | \$32             | \$7,000                      | \$6,973          | \$7,000                       | \$7,000                                 | 0.00%                                                                           |
| VEHICLE MAINTENANCE                 | \$4,551          | \$5,000                      | \$5,578          | \$5,000                       | \$5,000                                 | 0.00%                                                                           |
| OFFICE EQUIPMENT MAINTENANCE        | -                | \$4,000                      | -                | \$2,000                       | \$2,000                                 | -50.00%                                                                         |
| BUILDING MAINTENANCE                | -                | -                            | \$5,403          | -                             | -                                       | -                                                                               |
| BANK CHARGES                        | -                | -                            | \$98             | -                             | -                                       | -                                                                               |
| ECONOMIC DEVELOPMENT PROGRAMS       | \$156,599        | \$250,000                    | \$60,381         | \$115,000                     | \$115,000                               | -54.00%                                                                         |
| COMMUNITY DEVELOPMENT PROJECT       | -                | -                            | -                | \$45,000                      | \$45,000                                | -                                                                               |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$309,612</b> | <b>\$410,000</b>             | <b>\$174,110</b> | <b>\$327,800</b>              | <b>\$327,800</b>                        | <b>-20.05%</b>                                                                  |
| <b>CAPITAL OUTLAY</b>               |                  |                              |                  |                               |                                         |                                                                                 |
| DEPRECIATION                        | \$24,821         | -                            | -                | -                             | -                                       | -                                                                               |
| VEHICLES                            | -                | -                            | -                | \$38,000                      | \$38,000                                | -                                                                               |
| BUILDINGS                           | \$671,247        | \$375,000                    | \$101,670        | -                             | -                                       | -100.00%                                                                        |
| AUDIT CAPITAL OUTLAY ADJUSTMENT     | -\$671,247       | -                            | -                | -                             | -                                       | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>         | <b>\$24,821</b>  | <b>\$375,000</b>             | <b>\$101,670</b> | <b>\$38,000</b>               | <b>\$38,000</b>                         | <b>-89.87%</b>                                                                  |
| <b>TRANSFER OUT</b>                 |                  |                              |                  |                               |                                         |                                                                                 |
| ADMINISTRATIVE FEE                  | \$30,000         | \$30,000                     | \$27,500         | \$30,000                      | \$30,000                                | 0.00%                                                                           |
| <b>Total TRANSFER OUT</b>           | <b>\$30,000</b>  | <b>\$30,000</b>              | <b>\$27,500</b>  | <b>\$30,000</b>               | <b>\$30,000</b>                         | <b>0.00%</b>                                                                    |
| <b>Total Expenditures</b>           | <b>\$692,052</b> | <b>\$1,175,000</b>           | <b>\$624,744</b> | <b>\$790,000</b>              | <b>\$790,000</b>                        | <b>-32.77%</b>                                                                  |

Fund Balance



Financial Summary

| Fund Balance       | FY 2024     | FY 2025     | FY 2026     | FY 2025 vs. FY 2026 (\$ Change) | FY 2025 vs. FY 2026 (% Change) |
|--------------------|-------------|-------------|-------------|---------------------------------|--------------------------------|
| SEDA               | \$1,333,286 | \$1,406,812 | \$1,406,812 | -                               | 0.00%                          |
| Total Fund Balance | \$1,333,286 | \$1,406,812 | \$1,406,812 | -                               | -                              |

# Departments Summary



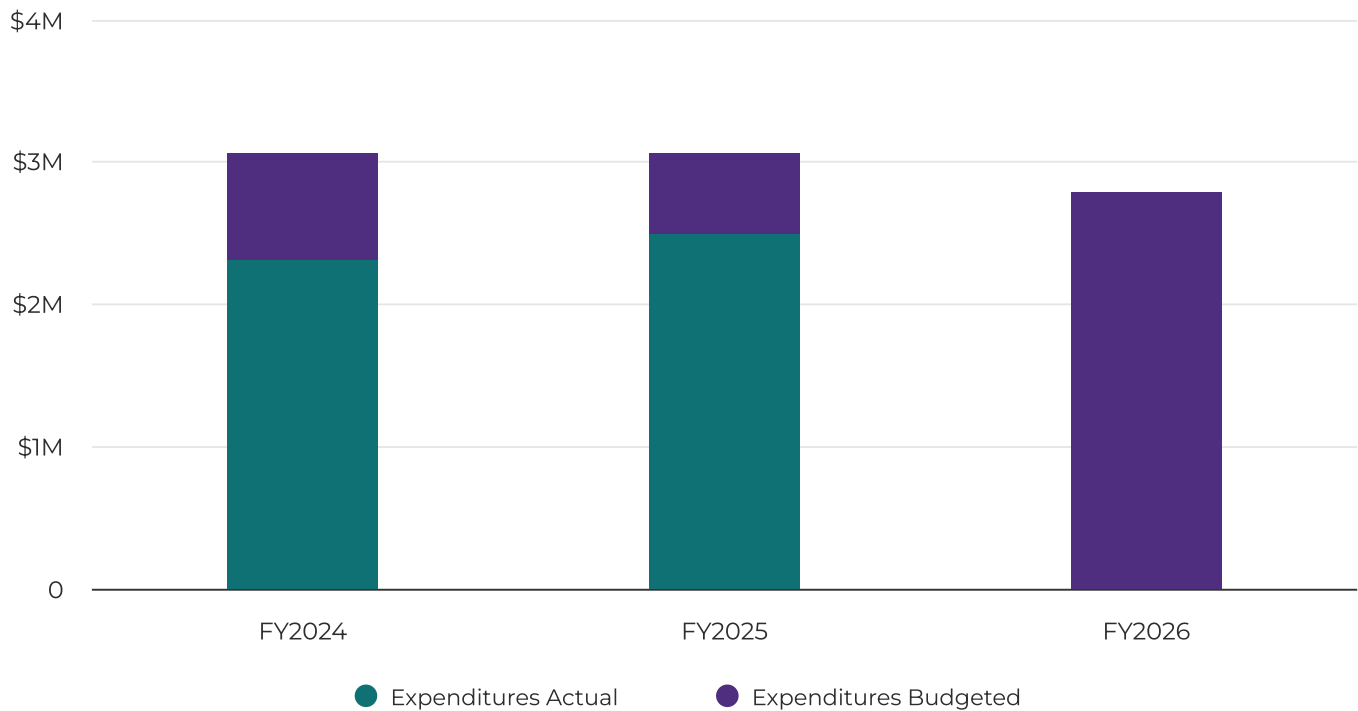


# CENTRAL GOVERNMENT

Central Government provides the general administrative services for the City. It encompasses City Council, City Manager, City Secretary, Human Resources, Main Street, Information Technology, Legal Counsel, GIS, Municipal Buildings not department specific, and Emergency Management. All the revenue and expenditures for this division are budgeted in the General Fund.

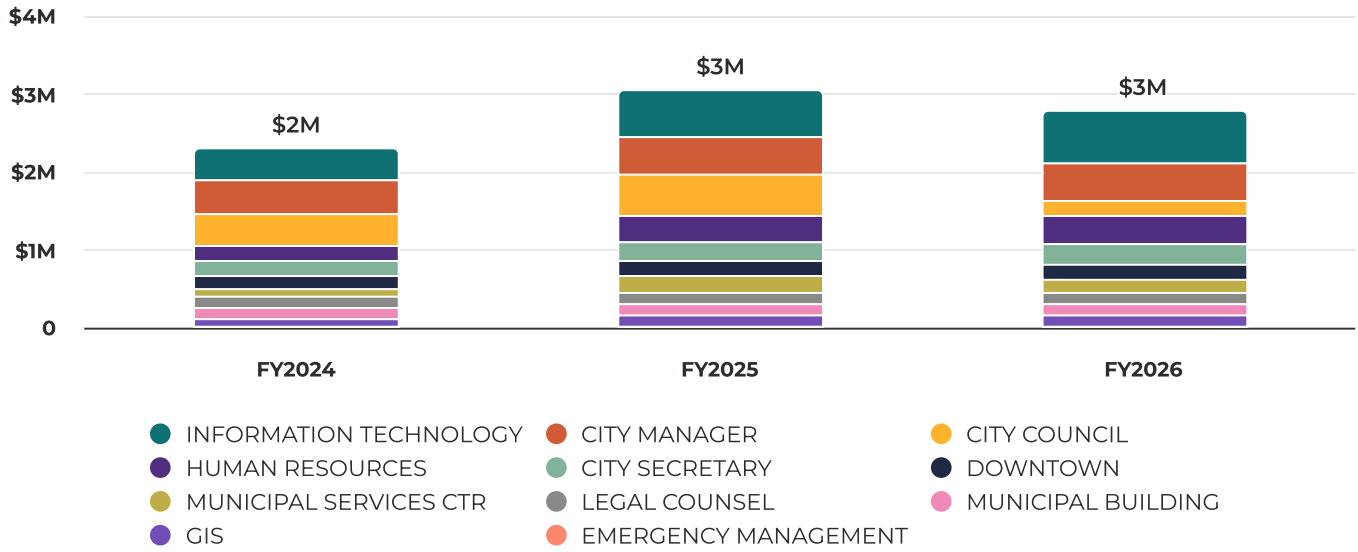
## Expenditure Summary

### Historical Expenditures Across Department

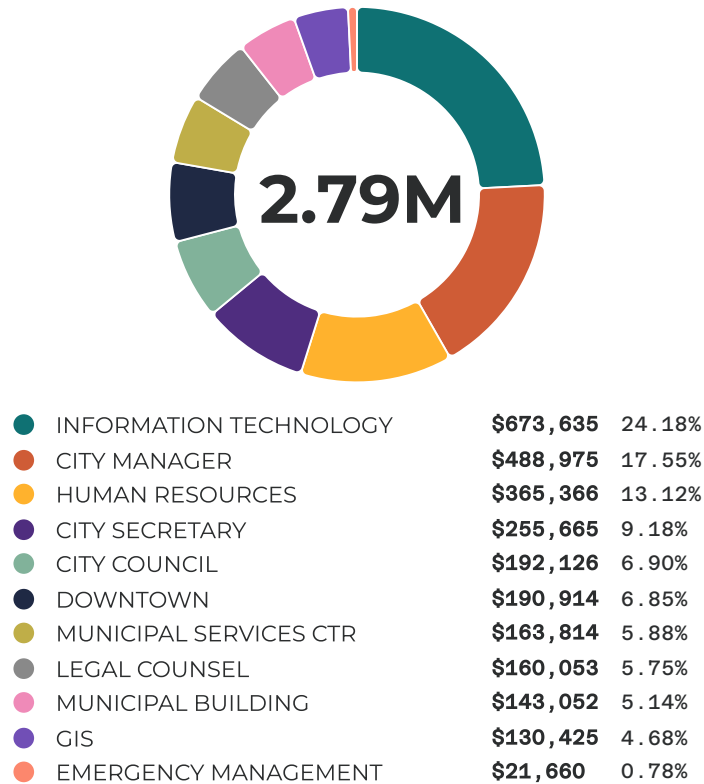


## Expenditures by Department

### Historical Expenditures by Department



### FY26 Expenditures by Department

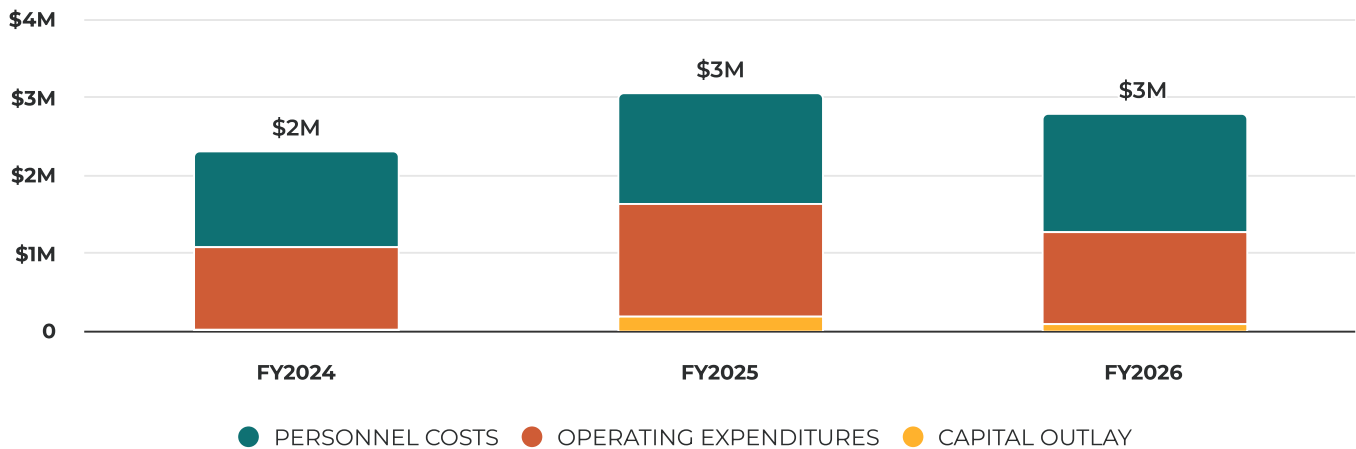


## Expenditures by Department

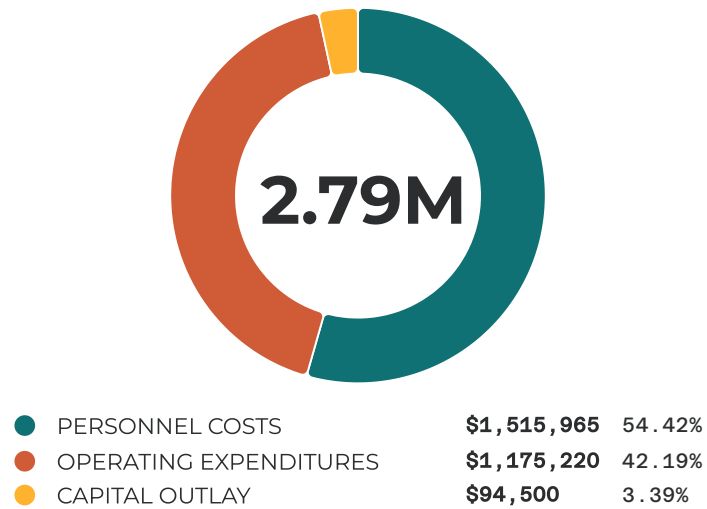
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CITY COUNCIL              | \$424,279          | \$523,188              | \$482,331          | \$192,126               | \$192,126                      | -63.28%                                                       |
| CITY MANAGER              | \$416,787          | \$478,943              | \$411,510          | \$488,975               | \$488,975                      | 2.09%                                                         |
| CITY SECRETARY            | \$187,750          | \$237,050              | \$234,398          | \$255,665               | \$255,665                      | 7.85%                                                         |
| EMERGENCY MANAGEMENT      | \$15,999           | \$18,972               | \$15,674           | \$21,660                | \$21,660                       | 14.17%                                                        |
| MUNICIPAL BUILDING        | \$137,134          | \$150,442              | \$116,202          | \$143,052               | \$143,052                      | -4.91%                                                        |
| MUNICIPAL SERVICES CTR    | \$102,608          | \$209,308              | \$83,097           | \$163,814               | \$163,814                      | -21.74%                                                       |
| HUMAN RESOURCES           | \$186,282          | \$343,858              | \$233,748          | \$365,366               | \$365,366                      | 6.25%                                                         |
| DOWNTOWN                  | \$175,967          | \$196,458              | \$151,588          | \$190,914               | \$190,914                      | -2.82%                                                        |
| INFORMATION TECHNOLOGY    | \$425,222          | \$618,261              | \$566,332          | \$673,635               | \$673,635                      | 8.96%                                                         |
| LEGAL COUNSEL             | \$129,992          | \$150,847              | \$82,373           | \$160,053               | \$160,053                      | 6.10%                                                         |
| GIS                       | \$103,463          | \$132,459              | \$112,680          | \$130,425               | \$130,425                      | -1.54%                                                        |
| <b>Total Expenditures</b> | <b>\$2,305,483</b> | <b>\$3,059,786</b>     | <b>\$2,489,932</b> | <b>\$2,785,685</b>      | <b>\$2,785,685</b>             | <b>-8.96%</b>                                                 |

## Expenditures by Category

Historical Expenditures by Category



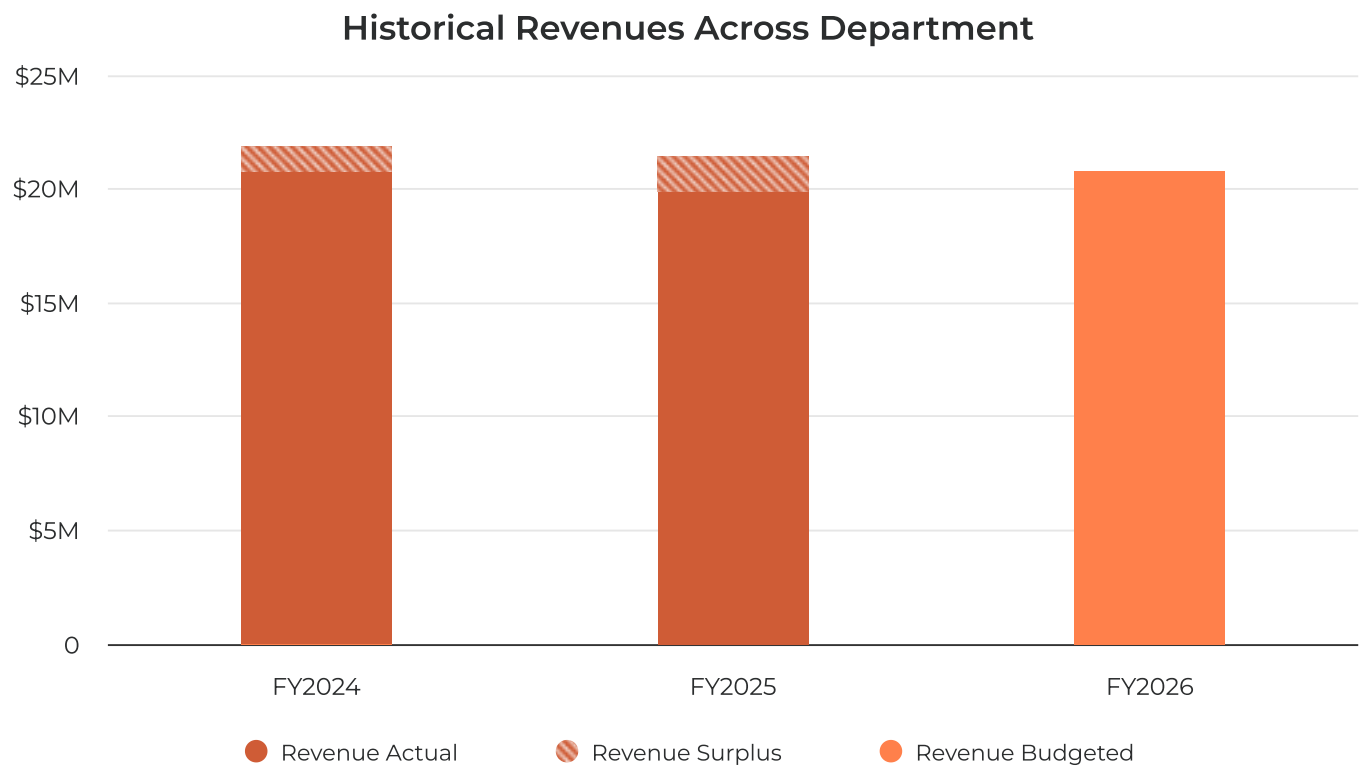
## FY26 Expenditures by Category



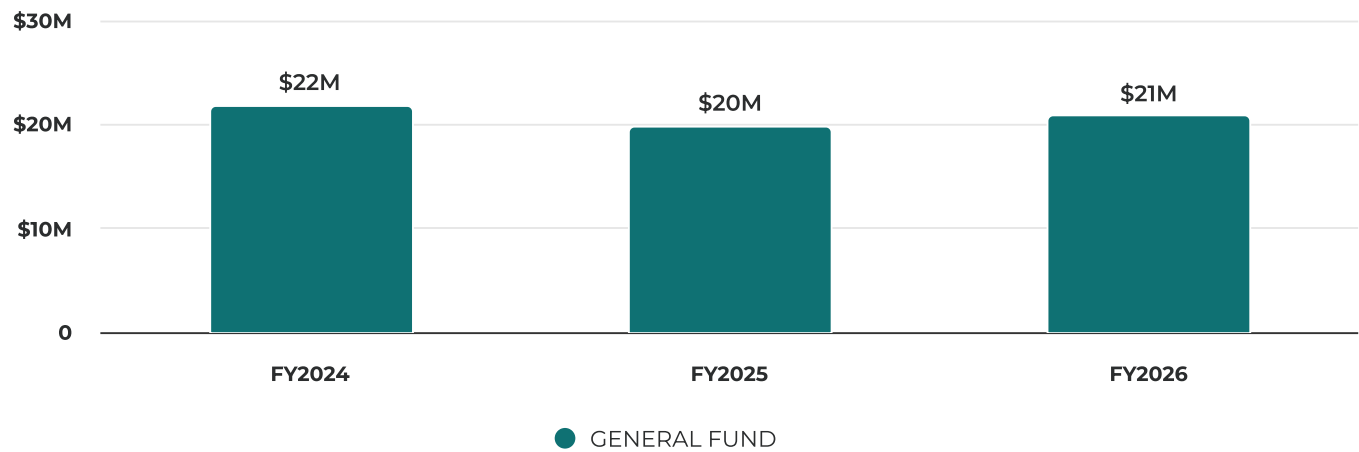
## Expenditures by Category

| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS           | \$1,228,708        | \$1,437,173            | \$1,201,855        | \$1,515,965             | \$1,515,965                    | 5.48%                                                         |
| OPERATING EXPENDITURES    | \$1,067,719        | \$1,431,433            | \$1,201,034        | \$1,175,220             | \$1,175,220                    | -17.90%                                                       |
| CAPITAL OUTLAY            | \$9,056            | \$191,180              | \$87,043           | \$94,500                | \$94,500                       | -50.57%                                                       |
| <b>Total Expenditures</b> | <b>\$2,305,483</b> | <b>\$3,059,786</b>     | <b>\$2,489,932</b> | <b>\$2,785,685</b>      | <b>\$2,785,685</b>             | <b>-8.96%</b>                                                 |

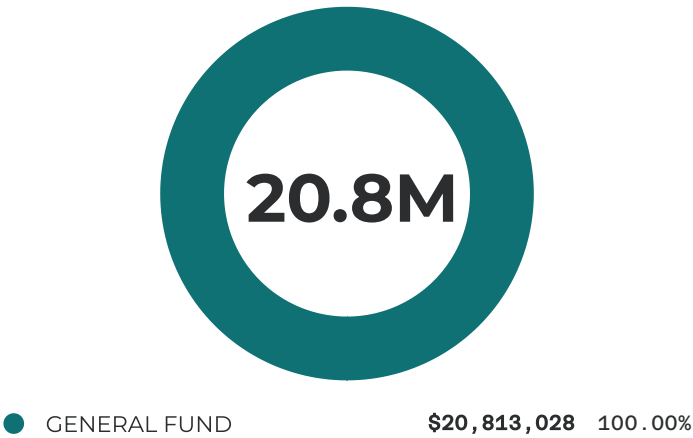
# Revenue Summary



# Revenues by Fund



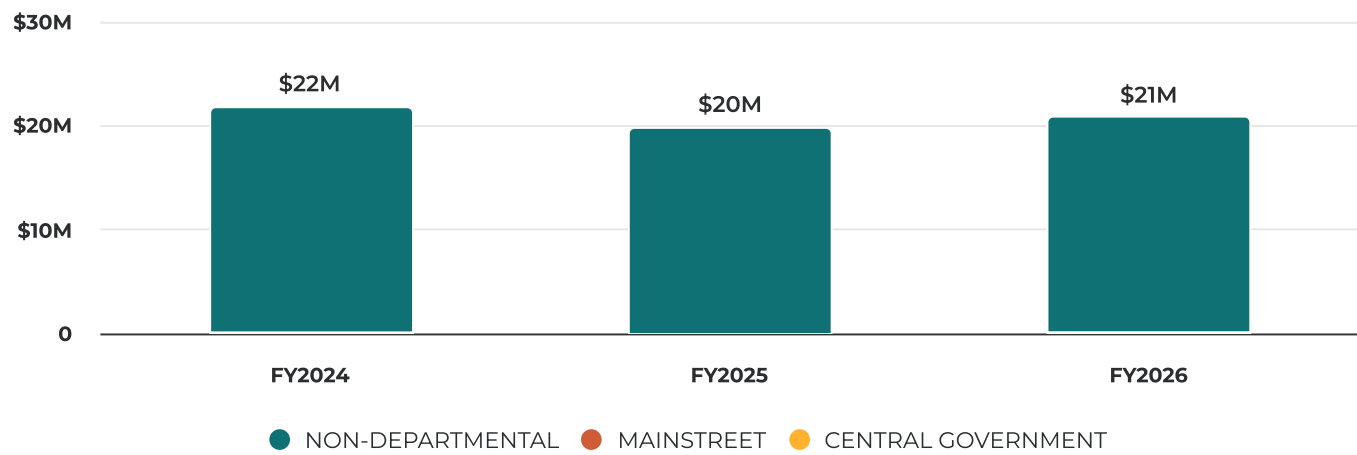
FY26 Revenues by Fund



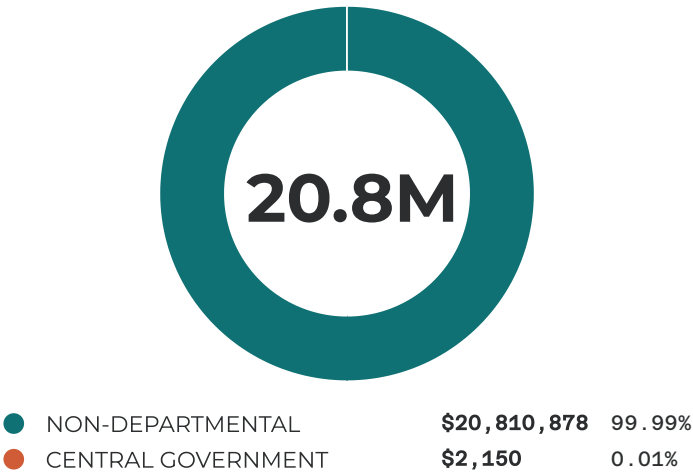
Revenues by Fund

| Category       | FY 2025 YTD     | FY 2025 Proposed Budget | FY 2026 Budgeted | FY 2025 Proposed Budget vs. FY 2026 Budgeted (% Change) |
|----------------|-----------------|-------------------------|------------------|---------------------------------------------------------|
| GENERAL FUND   | \$21,428,125.98 | \$19,746,909.00         | \$20,813,028.00  | 5.40%                                                   |
| Total Revenues | \$21,428,125.98 | \$19,746,909.00         | \$20,813,028.00  | 5.40%                                                   |

Revenues by Function



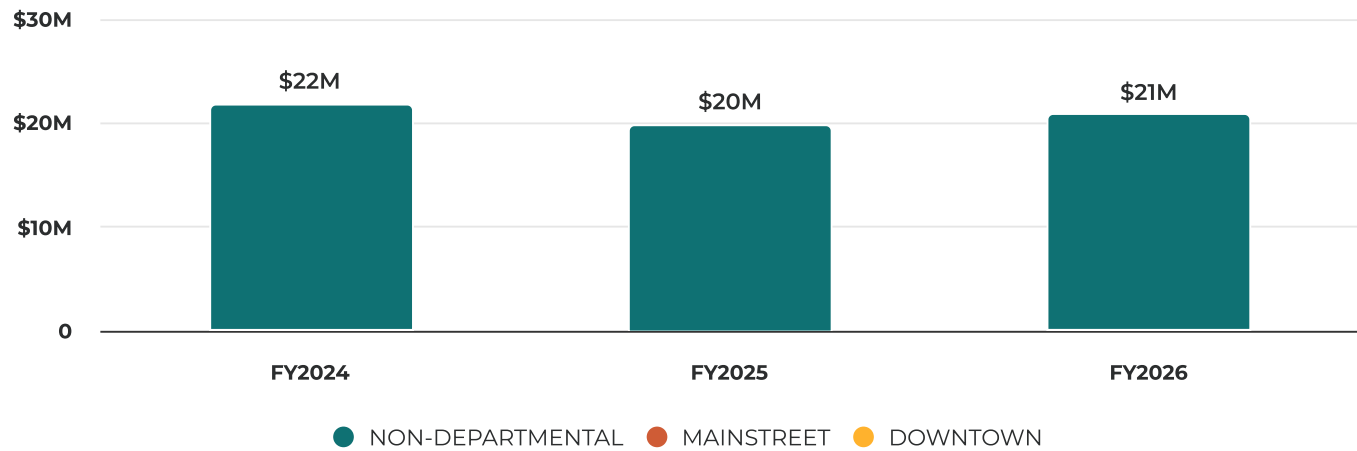
FY26 Revenues by Function



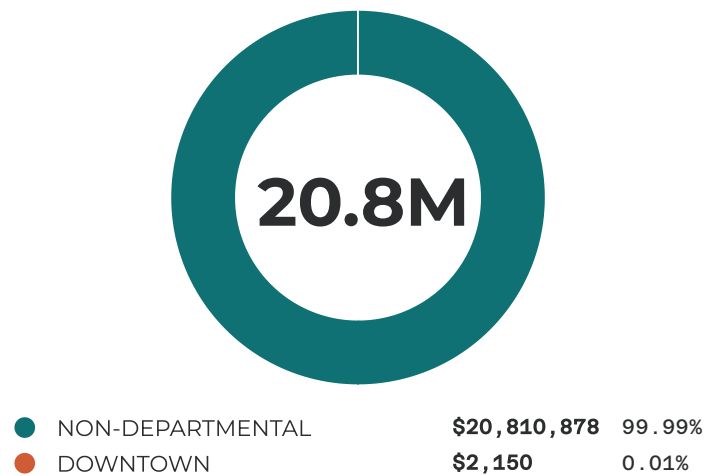
Revenues by Function

| Category           | FY 2025 YTD     | FY 2025 Proposed Budget | FY 2026 Budgeted | FY 2025 Proposed Budget vs. FY 2026 Budgeted (% Change) |
|--------------------|-----------------|-------------------------|------------------|---------------------------------------------------------|
| NON-DEPARTMENTAL   | \$21,426,345.98 | \$19,746,909.00         | \$20,810,878.00  | 5.39%                                                   |
| CENTRAL GOVERNMENT | \$1,780.00      | -                       | \$2,150.00       | -                                                       |
| Total Revenues     | \$21,428,125.98 | \$19,746,909.00         | \$20,813,028.00  | 5.40%                                                   |

Revenues by Department



## FY26 Revenues by Department



## Revenues by Department

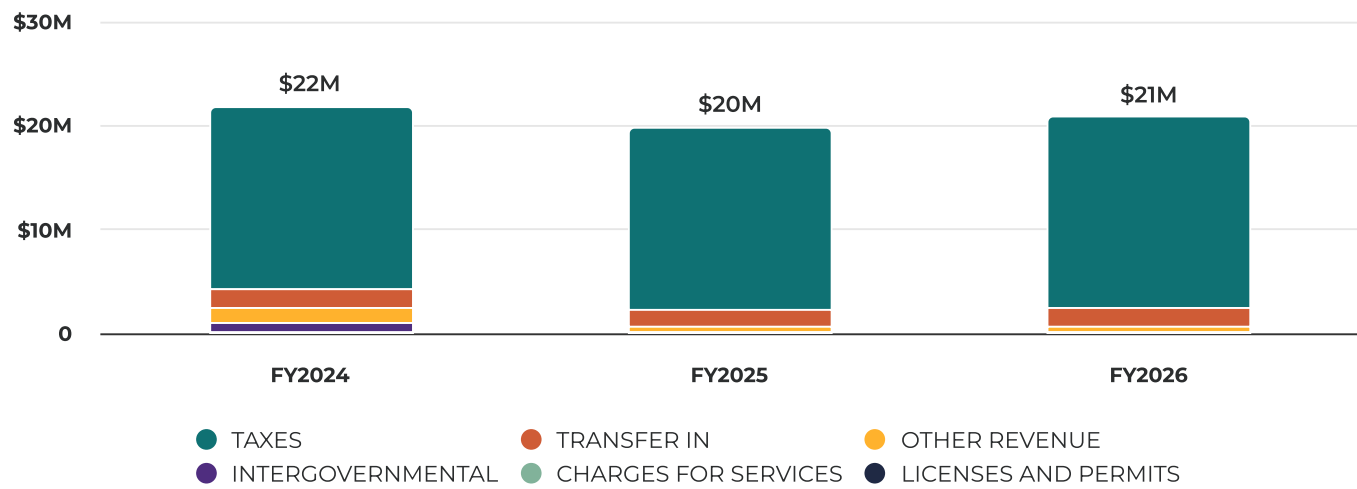
| Category                          | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>NON-DEPARTMENTAL</b>           | \$21,852,329 | \$19,846,496           | \$21,426,346 | \$20,817,932            | \$20,810,878                   | 4.86%                                                         |
| PROPERTY TAX                      | \$7,032,526  | \$7,377,044            | \$7,407,404  | \$7,924,389             | \$7,924,389                    | 7.42%                                                         |
| REFUNDS ON PROPERTY TAXES         | -\$12,200    | -\$25,000              | -\$27,110    | -\$25,000               | -\$25,000                      | 0.00%                                                         |
| PENALTY & INTEREST                | \$47,583     | \$29,792               | \$45,330     | \$39,622                | \$39,622                       | 33.00%                                                        |
| LATE RENDITION                    | \$10,480     | \$3,500                | \$8,531      | \$3,500                 | \$3,500                        | 0.00%                                                         |
| LATE RENDITION FEES               | -\$545       | -                      | -\$446       | -                       | -                              | -                                                             |
| PENALTY & INTEREST-LATE RENDITION | \$376        | -                      | \$383        | -                       | -                              | -                                                             |
| CITY SALES TAX                    | \$8,234,605  | \$7,977,122            | \$7,966,588  | \$8,212,020             | \$8,212,020                    | 2.94%                                                         |
| MIXED DRINKS TAX                  | \$95,604     | \$90,000               | \$83,069     | \$90,000                | \$90,000                       | 0.00%                                                         |
| TELEPHONE FRANCHISE TAX           | \$28,174     | \$27,200               | \$21,325     | \$27,200                | \$27,200                       | 0.00%                                                         |
| ELECTRIC FRANCHISE TAX            | \$843,907    | \$831,000              | \$781,744    | \$792,933               | \$792,933                      | -4.58%                                                        |
| GAS FRANCHISE TAX                 | \$162,162    | \$141,343              | \$163,719    | \$154,743               | \$154,743                      | 9.48%                                                         |
| CABLE TV FRANCHISE TAX            | \$48,091     | \$48,000               | \$25,178     | \$48,000                | \$48,000                       | 0.00%                                                         |
| CABLE TV PEG FEE                  | \$9,618      | \$9,600                | \$5,036      | \$9,600                 | \$9,600                        | 0.00%                                                         |
| WATER/WW FRANCHISE TAX            | \$800,072    | \$850,310              | \$677,660    | \$898,652               | \$898,652                      | 5.69%                                                         |



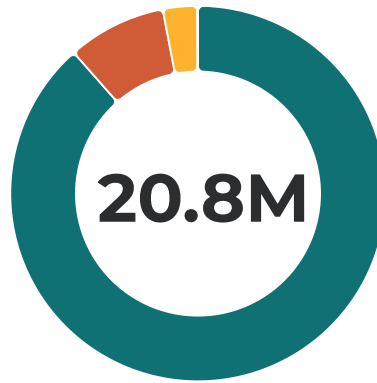
| Category                                  | FY 2024 YTD | FY 2025<br>Amended<br>Budget | FY 2025 YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------------------|-------------|------------------------------|-------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GARBAGE<br>FRANCHSE TAX                   | \$229,510   | \$222,000                    | \$211,574   | \$246,000                     | \$246,000                               | 10.81%                                                                          |
| LIQUOR LICENSE<br>APPLICATION<br>FEE      | \$1,980     | \$500                        | \$2,225     | \$500                         | \$500                                   | 0.00%                                                                           |
| PRIVATE EMS<br>PROVIDER<br>LICENSE        | \$25        | \$25                         | \$25        | \$25                          | \$25                                    | 0.00%                                                                           |
| ERATH COUNTY                              | \$500,000   | -                            | -           | -                             | -                                       | -                                                                               |
| FIBER OPTIC<br>LEASE                      | \$3,600     | \$3,600                      | \$3,000     | \$3,600                       | \$3,600                                 | 0.00%                                                                           |
| GRANTS                                    | \$484,018   | -                            | \$169,350   | -                             | -                                       | -                                                                               |
| LEASES                                    | \$4,200     | \$4,200                      | \$4,350     | \$4,200                       | \$4,200                                 | 0.00%                                                                           |
| INTEREST ON<br>INVESTMENTS                | \$798,409   | \$440,000                    | \$580,700   | \$520,000                     | \$520,000                               | 18.18%                                                                          |
| INTEREST ON<br>CHECKING<br>ACCOUNTS       | \$20,444    | \$15,000                     | \$42,682    | \$35,000                      | \$35,000                                | 133.33%                                                                         |
| SALE OF CITY<br>EQUIPMENT                 | \$49,630    | -                            | \$9,000     | -                             | -                                       | -                                                                               |
| SALE OF CITY<br>LAND                      | -           | -                            | \$1,479,596 | -                             | -                                       | -                                                                               |
| INSURANCE<br>PROCEEDS                     | \$59,002    | -                            | \$30,069    | -                             | -                                       | -                                                                               |
| INSUFFICIENT<br>CHECK FEES                | \$60        | -                            | -           | -                             | -                                       | -                                                                               |
| MISCELLANEOUS                             | \$15,586    | -                            | \$35,804    | -                             | -                                       | -                                                                               |
| DONATIONS &<br>CONTRIBUTIONS              | \$33,343    | \$31,969                     | \$39,235    | \$31,969                      | \$31,969                                | 0.00%                                                                           |
| OVER - SHORT                              | -\$197      | -                            | -           | -                             | -                                       | -                                                                               |
| LOAN PROCEEDS                             | \$289,293   | \$98,000                     | -           | -                             | -                                       | -100.00%                                                                        |
| OTHER<br>FINANCING<br>SOURCES -<br>SBITAs | \$152,930   | -                            | -           | -                             | -                                       | -                                                                               |
| SEDA ADMIN<br>REIMBURSEMENT               | \$30,000    | \$33,700                     | \$27,500    | \$30,000                      | \$30,000                                | -10.98%                                                                         |
| UNREALIZED<br>GAIN/(LOSS) ON<br>INV.      | \$4,039     | -                            | -\$4,764    | -                             | -                                       | -                                                                               |
| TRANS. FR<br>OTHER FUNDS-<br>ADM. FEE     | \$1,608,217 | \$1,315,085                  | \$1,315,085 | \$1,334,708                   | \$1,328,450                             | 1.02%                                                                           |
| TRANSFER FM<br>LANDFILL                   | \$96,642    | \$93,162                     | \$93,162    | \$190,387                     | \$189,858                               | 103.79%                                                                         |
| TRANSFER FROM<br>STORM<br>DRAINAGE        | \$171,145   | \$229,344                    | \$229,344   | \$245,884                     | \$245,617                               | 7.10%                                                                           |

| Category                  | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| MAINSTREET                | \$14,630     | -                      | -            | -                       | -                              | -                                                             |
| MAINSTREET DONATIONS      | \$14,630     | -                      | -            | -                       | -                              | -                                                             |
| DOWNTOWN                  | -            | -                      | \$1,780      | \$2,150                 | \$2,150                        | -                                                             |
| SALES - PROMOTIONAL ITEMS | -            | -                      | \$1,780      | \$2,150                 | \$2,150                        | -                                                             |
| Total Revenues            | \$21,866,959 | \$19,846,496           | \$21,428,126 | \$20,820,082            | \$20,813,028                   | 4.87%                                                         |

Revenues by Revenue Source



## FY26 Revenues by Revenue Source



|                      |              |        |
|----------------------|--------------|--------|
| TAXES                | \$18,421,659 | 88.51% |
| TRANSFER IN          | \$1,763,925  | 8.48%  |
| OTHER REVENUE        | \$616,969    | 2.96%  |
| CHARGES FOR SERVICES | \$6,350      | 0.03%  |
| INTERGOVERNMENTAL    | \$3,600      | 0.02%  |
| LICENSES AND PERMITS | \$525        | 0.00%  |

## Revenues by Revenue Source

| Category              | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| TAXES                 | \$17,529,963        | \$17,581,911           | \$17,369,983        | \$18,421,659            | \$18,421,659                   | 4.78%                                                         |
| LICENSES AND PERMITS  | \$2,005             | \$525                  | \$2,250             | \$525                   | \$525                          | 0.00%                                                         |
| INTERGOVERNMENTAL     | \$987,618           | \$3,600                | \$172,350           | \$3,600                 | \$3,600                        | 0.00%                                                         |
| CHARGES FOR SERVICES  | \$4,200             | \$4,200                | \$6,130             | \$6,350                 | \$6,350                        | 51.19%                                                        |
| OTHER REVENUE         | \$1,467,169         | \$618,669              | \$2,239,822         | \$616,969               | \$616,969                      | -0.27%                                                        |
| TRANSFER IN           | \$1,876,004         | \$1,637,591            | \$1,637,591         | \$1,770,979             | \$1,763,925                    | 7.71%                                                         |
| <b>Total Revenues</b> | <b>\$21,866,959</b> | <b>\$19,846,496</b>    | <b>\$21,428,126</b> | <b>\$20,820,082</b>     | <b>\$20,813,028</b>            | <b>4.87%</b>                                                  |

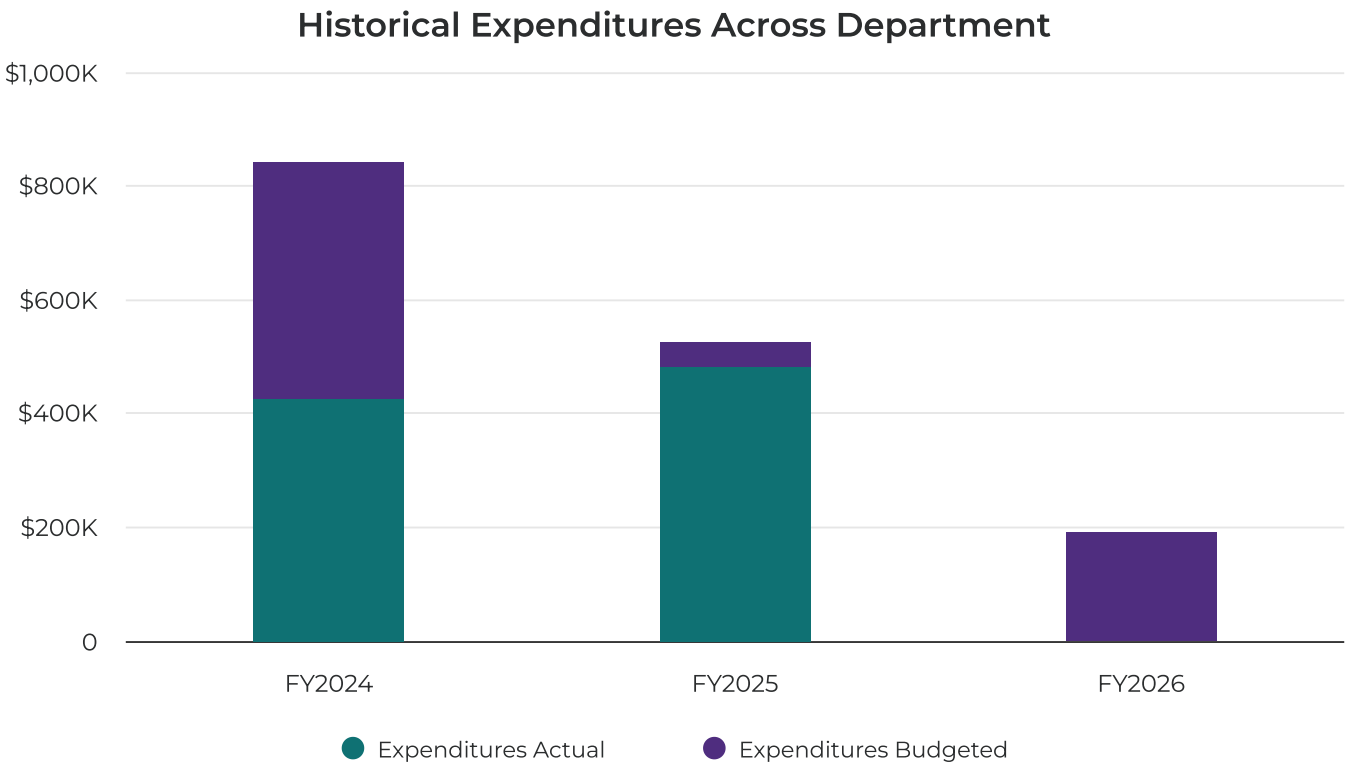
# CITY COUNCIL

Stephenville is a home-rule city. The City Council consists of eight council members and a mayor. All members of the Council are elected at-large. The City Council operates under the Stephenville 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.

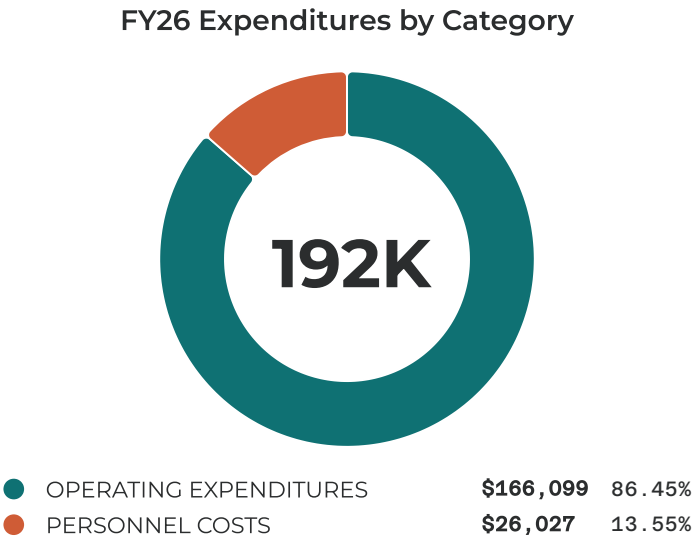
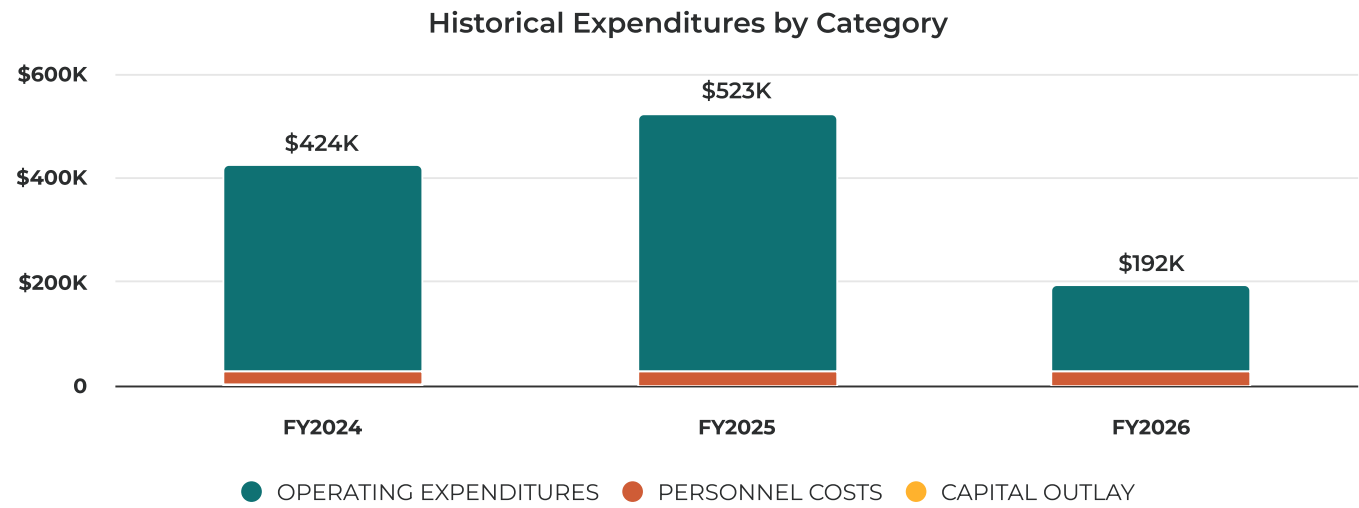
The City Council is the policy-making arm of city government. It has a wide variety of tasks, which include approving any expenditure of the City which exceeds the amount stipulated in the Charter and by State law, appointing board and commission members, ordering regular and special elections, and considering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

## Expenditure Summary



# Expenditures by Category



## Expenditures by Category

| Category              | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS       |                |                              |                |                               |                                         |                                                                                 |
| SALARIES              | \$22,650       | \$24,000                     | \$21,300       | \$24,000                      | \$24,000                                | 0.00%                                                                           |
| RETIREMENT            | \$85           | -                            | -              | -                             | -                                       | -                                                                               |
| SOCIAL SECURITY       | \$1,733        | \$1,836                      | \$1,629        | \$1,836                       | \$1,836                                 | 0.00%                                                                           |
| WORKERS' COMPENSATION | \$203          | \$206                        | \$176          | \$191                         | \$191                                   | -7.28%                                                                          |
| GROUP INSURANCE       | \$55           | -                            | -              | -                             | -                                       | -                                                                               |
| Total PERSONNEL COSTS | \$24,726       | \$26,042                     | \$23,105       | \$26,027                      | \$26,027                                | -0.06%                                                                          |

| Category                            | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>OPERATING EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                             | \$27             | \$84                         | \$44             | \$84                          | \$84                                    | 0.00%                                                                           |
| PRINTING                            | \$1,466          | \$1,315                      | \$462            | \$815                         | \$815                                   | -38.02%                                                                         |
| ADVERTISING & PUBLIC NOTICES        | \$2,025          | \$3,200                      | \$762            | \$2,200                       | \$2,200                                 | -31.25%                                                                         |
| EDUCATION & TRAINING                | \$18,232         | \$21,300                     | \$21,179         | \$21,300                      | \$21,300                                | 0.00%                                                                           |
| NEWSPAPER PUBLIC NOTICES            | \$46             | \$1,800                      | \$283            | \$1,200                       | \$1,200                                 | -33.33%                                                                         |
| INSURANCE                           | \$2,516          | \$3,703                      | \$3,177          | \$5,425                       | \$5,425                                 | 46.50%                                                                          |
| DUES & SUBSCRIPTIONS                | \$14,106         | \$15,531                     | \$11,556         | \$15,812                      | \$15,812                                | 1.81%                                                                           |
| OUTSIDE PROFESSIONALS               | \$75,488         | \$156,300                    | \$131,125        | \$88,900                      | \$88,900                                | -43.12%                                                                         |
| OUTSIDE PROFESSIONAL-LOBBYIST       | \$64,800         | -                            | -                | -                             | -                                       | -                                                                               |
| SPECIAL SERVICES                    | \$29,429         | \$20,113                     | \$15,223         | \$22,563                      | \$22,563                                | 12.18%                                                                          |
| DAMAGE CLAIMS                       | -                | \$266,400                    | \$266,400        | -                             | -                                       | -100.00%                                                                        |
| SPECIAL EVENTS                      | -                | -                            | \$2,474          | -                             | -                                       | -                                                                               |
| WEARING APPAREL                     | \$1,038          | \$900                        | \$1,545          | \$1,800                       | \$1,800                                 | 100.00%                                                                         |
| PHOTO & DUPLICATION                 | \$183            | -                            | \$1,366          | -                             | -                                       | -                                                                               |
| OPERATING SUPPLIES                  | \$5,003          | \$6,000                      | \$3,629          | \$6,000                       | \$6,000                                 | 0.00%                                                                           |
| COMPUTER SUPPLIES                   | -                | \$500                        | -                | -                             | -                                       | -100.00%                                                                        |
| ECONOMIC DEVELOPMENT PROGRAMS       | \$181,965        | -                            | -                | -                             | -                                       | -                                                                               |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$396,324</b> | <b>\$497,146</b>             | <b>\$459,226</b> | <b>\$166,099</b>              | <b>\$166,099</b>                        | <b>-66.59%</b>                                                                  |
| <b>CAPITAL OUTLAY</b>               |                  |                              |                  |                               |                                         |                                                                                 |
| BUILDINGS                           | \$3,229          | -                            | -                | -                             | -                                       | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>         | <b>\$3,229</b>   | <b>-</b>                     | <b>-</b>         | <b>-</b>                      | <b>-</b>                                | <b>-</b>                                                                        |
| <b>Total Expenditures</b>           | <b>\$424,279</b> | <b>\$523,188</b>             | <b>\$482,331</b> | <b>\$192,126</b>              | <b>\$192,126</b>                        | <b>-63.28%</b>                                                                  |

## Personnel Summary

There are no employees assigned to the City Council department. Salaries for the department are for the services of the Mayor, who is paid \$4,800 a year, and the eight Council members, who are paid \$2,400 per year.

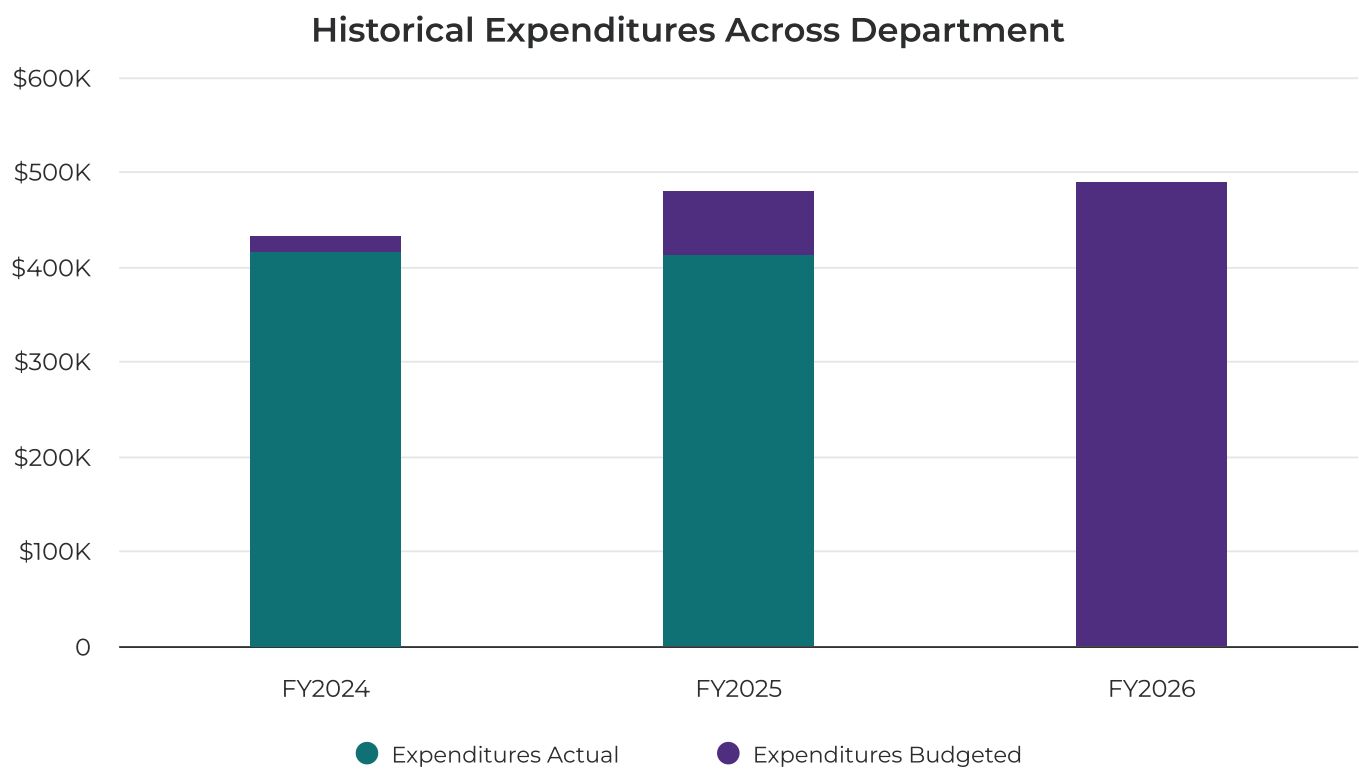
## Summary of Goals

- Develop policies which enhance the quality of life for the community while preserving its unique character and natural resources.
- Ensure the long-term financial viability of Stephenville.
- Promote community involvement and participation in local government.
- Attend regular and special Council meetings.

# CITY MANAGER

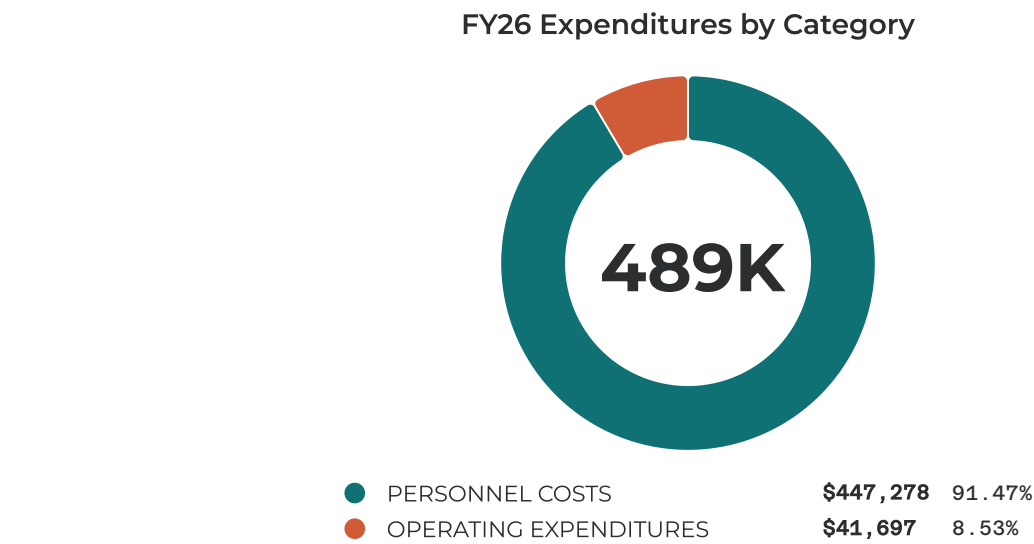
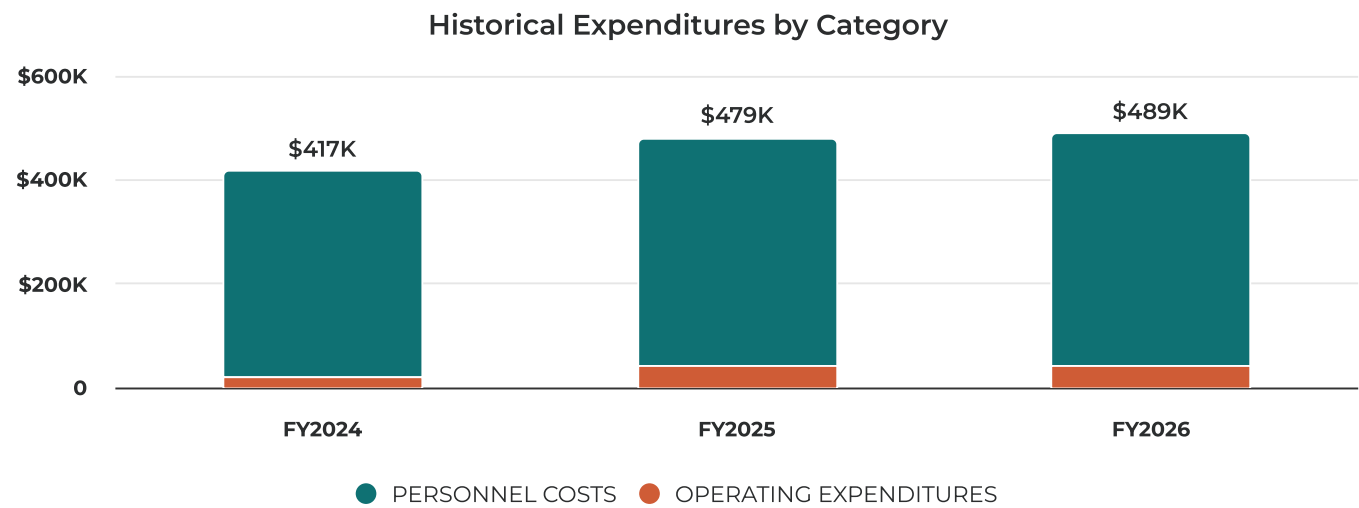
The city manager is appointed by the city council and is the chief administrative and executive officer for the city. The city manager is responsible for the administration of all city departments and transfers city council policy into viable work programs.

## Expenditure Summary





# Expenditures by Category



## Expenditures by Category

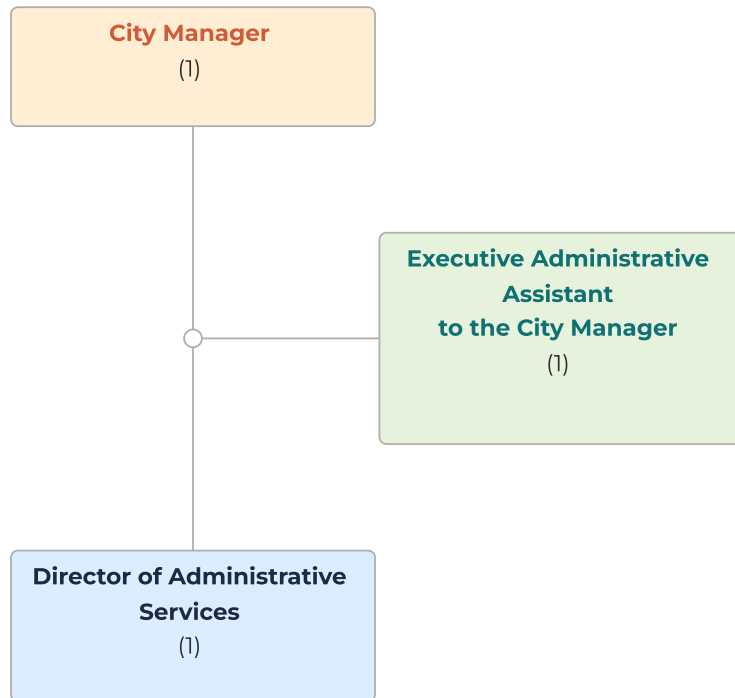
| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS            |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$310,887      | \$335,624                    | \$300,624      | \$342,407                     | \$342,407                               | 2.02%                                                                           |
| SICK TIME BUY BACK         | \$2,981        | \$5,262                      | \$4,726        | \$3,086                       | \$3,086                                 | -41.35%                                                                         |
| ONE-TIME PAY<br>ADJUSTMENT | \$2,616        | \$3,336                      | \$2,944        | \$3,402                       | \$3,402                                 | 1.98%                                                                           |
| RETIREMENT                 | \$25,677       | \$31,836                     | \$25,565       | \$32,390                      | \$32,390                                | 1.74%                                                                           |
| SOCIAL SECURITY            | \$23,822       | \$27,068                     | \$22,874       | \$27,471                      | \$27,471                                | 1.49%                                                                           |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$677            | \$754                        | \$641            | \$707                         | \$707                                   | -6.23%                                                                          |
| GROUP INSURANCE                         | \$20,997         | \$23,301                     | \$22,940         | \$27,615                      | \$27,615                                | 18.51%                                                                          |
| CAR ALLOWANCE                           | \$9,680          | \$9,600                      | \$8,520          | \$9,600                       | \$9,600                                 | 0.00%                                                                           |
| CELL PHONE<br>ALLOWANCE                 | \$118            | -                            | \$533            | \$600                         | \$600                                   | -                                                                               |
| <b>Total PERSONNEL COSTS</b>            | <b>\$397,455</b> | <b>\$436,781</b>             | <b>\$389,366</b> | <b>\$447,278</b>              | <b>\$447,278</b>                        | <b>2.40%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$6              | \$132                        | \$198            | \$200                         | \$200                                   | 51.52%                                                                          |
| COMMUNICATIONS                          | \$1,699          | \$2,676                      | \$1,157          | \$2,676                       | \$2,676                                 | 0.00%                                                                           |
| EDUCATION & TRAINING                    | \$8,998          | \$4,000                      | \$9,868          | \$9,465                       | \$9,465                                 | 136.63%                                                                         |
| OTHER INSURANCE                         | \$397            | \$1,768                      | \$1,658          | \$3,270                       | \$3,270                                 | 84.95%                                                                          |
| DUES & SUBSCRIPTIONS                    | \$1,031          | \$2,666                      | \$1,564          | \$2,666                       | \$2,666                                 | 0.00%                                                                           |
| OUTSIDE<br>PROFESSIONALS                | \$3,714          | \$28,000                     | \$6,435          | \$20,500                      | \$20,500                                | -26.79%                                                                         |
| OFFICE SUPPLIES                         | \$571            | \$1,200                      | \$199            | \$1,200                       | \$1,200                                 | 0.00%                                                                           |
| WEARING APPAREL                         | \$2,075          | \$1,000                      | \$203            | \$1,000                       | \$1,000                                 | 0.00%                                                                           |
| OPERATING SUPPLIES                      | \$841            | \$720                        | \$860            | \$720                         | \$720                                   | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$19,332</b>  | <b>\$42,162</b>              | <b>\$22,143</b>  | <b>\$41,697</b>               | <b>\$41,697</b>                         | <b>-1.10%</b>                                                                   |
| <b>Total Expenditures</b>               | <b>\$416,787</b> | <b>\$478,943</b>             | <b>\$411,510</b> | <b>\$488,975</b>              | <b>\$488,975</b>                        | <b>2.09%</b>                                                                    |

## Personnel Summary

There are three full-time employees assigned to the City Manager's department.

### City Manager Department



## Summary of Goals

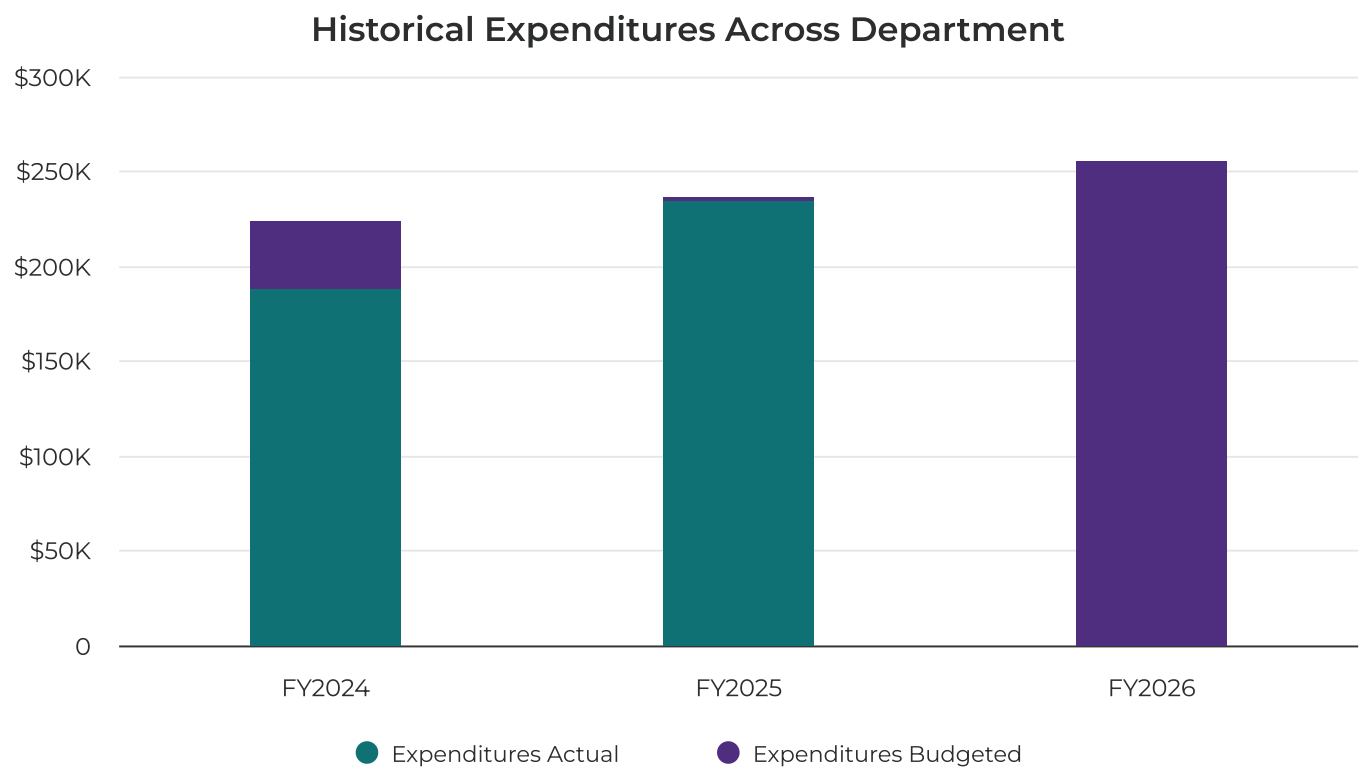
- Ensure the delivery of quality services to citizens through effective management and efficient administration.
- Coordinate the implementation of city council goals and objectives with all city departments.
- Facilitate community activities to address public requests for needs and services.
- Improve citizen's awareness and understanding of city programs, services and issues and promote a positive public image of the organization.
- Respond to citizen concerns and city council requests in a timely manner.

# CITY SECRETARY

The city secretary is appointed by the city council and in that capacity records, maintains, and/or composes minutes, ordinances, resolutions, agendas, proclamations and other miscellaneous records.

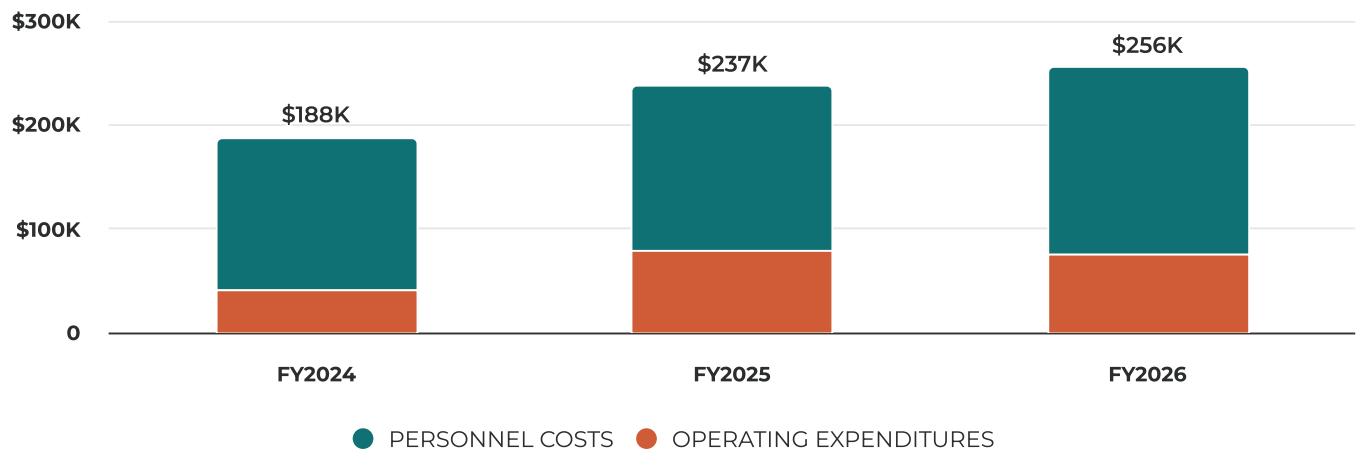
The city secretary administers all municipal elections ordered by the city council. This position is also the custodian of the city's records and is responsible for the composition of the records retention and destruction schedule mandated by state law. In addition, the city secretary must see that all revisions to the code of ordinances are codified and distributed.

## Expenditure Summary

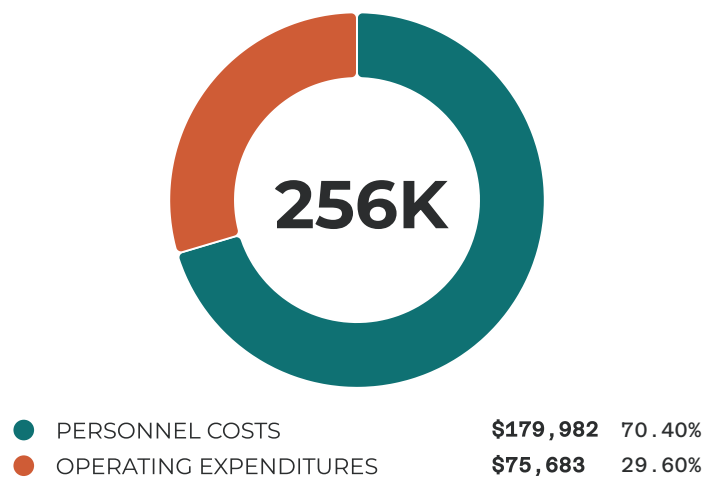


## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



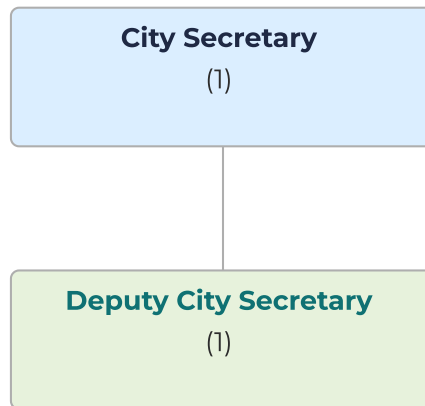
## Expenditures by Category

| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>     |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$109,647      | \$115,379                    | \$116,285      | \$131,704                     | \$131,704                               | 14.15%                                                                          |
| OVERTIME                   | -              | \$660                        | -              | \$672                         | \$672                                   | 1.82%                                                                           |
| PART-TIME WAGES            | \$2,060        | -                            | \$850          | -                             | -                                       | -                                                                               |
| SICK TIME BUY BACK         | -              | \$1,338                      | \$1,634        | \$1,634                       | \$1,634                                 | 22.12%                                                                          |
| ONE-TIME PAY<br>ADJUSTMENT | \$704          | \$1,153                      | \$1,307        | \$1,316                       | \$1,316                                 | 14.14%                                                                          |
| RETIREMENT                 | \$8,969        | \$10,991                     | \$9,863        | \$12,531                      | \$12,531                                | 14.01%                                                                          |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| SOCIAL SECURITY                         | \$8,323          | \$9,343                      | \$8,910          | \$10,627                      | \$10,627                                | 13.74%                                                                          |
| WORKER'S<br>COMPENSATION                | \$248            | \$260                        | \$221            | \$273                         | \$273                                   | 5.00%                                                                           |
| GROUP INSURANCE                         | \$14,379         | \$16,267                     | \$14,852         | \$17,625                      | \$17,625                                | 8.35%                                                                           |
| CAR ALLOWANCE                           | \$3,630          | \$3,600                      | \$3,195          | \$3,600                       | \$3,600                                 | 0.00%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$147,960</b> | <b>\$158,991</b>             | <b>\$157,119</b> | <b>\$179,982</b>              | <b>\$179,982</b>                        | <b>13.20%</b>                                                                   |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$176            | \$100                        | \$62             | \$100                         | \$100                                   | 0.00%                                                                           |
| COMMUNICATIONS                          | \$1,700          | \$1,332                      | \$1,754          | \$2,268                       | \$2,268                                 | 70.27%                                                                          |
| EDUCATION & TRAINING                    | \$10,019         | \$11,700                     | \$11,839         | \$10,600                      | \$10,600                                | -9.40%                                                                          |
| OTHER INSURANCE                         | \$265            | \$190                        | \$412            | \$514                         | \$514                                   | 170.53%                                                                         |
| DUES & SUBSCRIPTIONS                    | \$468            | \$470                        | \$295            | \$470                         | \$470                                   | 0.00%                                                                           |
| OUTSIDE<br>PROFESSIONALS                | \$9,686          | \$9,800                      | \$6,824          | \$9,204                       | \$9,204                                 | -6.08%                                                                          |
| BOOKS & EDUCATIONAL<br>MATERIAL         | \$50             | \$160                        | \$130            | \$160                         | \$160                                   | 0.00%                                                                           |
| OFFICE SUPPLIES                         | \$1,893          | \$1,500                      | \$1,230          | \$1,500                       | \$1,500                                 | 0.00%                                                                           |
| WEARING APPAREL                         | \$216            | \$300                        | \$108            | \$200                         | \$200                                   | -33.33%                                                                         |
| COMPUTER SUPPLIES                       | \$49             | \$500                        | -                | -                             | -                                       | -100.00%                                                                        |
| COMPUTER<br>MAINTENANCE                 | \$15,268         | \$52,007                     | \$54,624         | \$50,667                      | \$50,667                                | -2.58%                                                                          |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$39,790</b>  | <b>\$78,059</b>              | <b>\$77,279</b>  | <b>\$75,683</b>               | <b>\$75,683</b>                         | <b>-3.04%</b>                                                                   |
| <b>Total Expenditures</b>               | <b>\$187,750</b> | <b>\$237,050</b>             | <b>\$234,398</b> | <b>\$255,665</b>              | <b>\$255,665</b>                        | <b>7.85%</b>                                                                    |

## Personnel Summary

There are two full-time employees assigned to the City Secretary's department.

**City Secretary Department**

## Summary of Goals

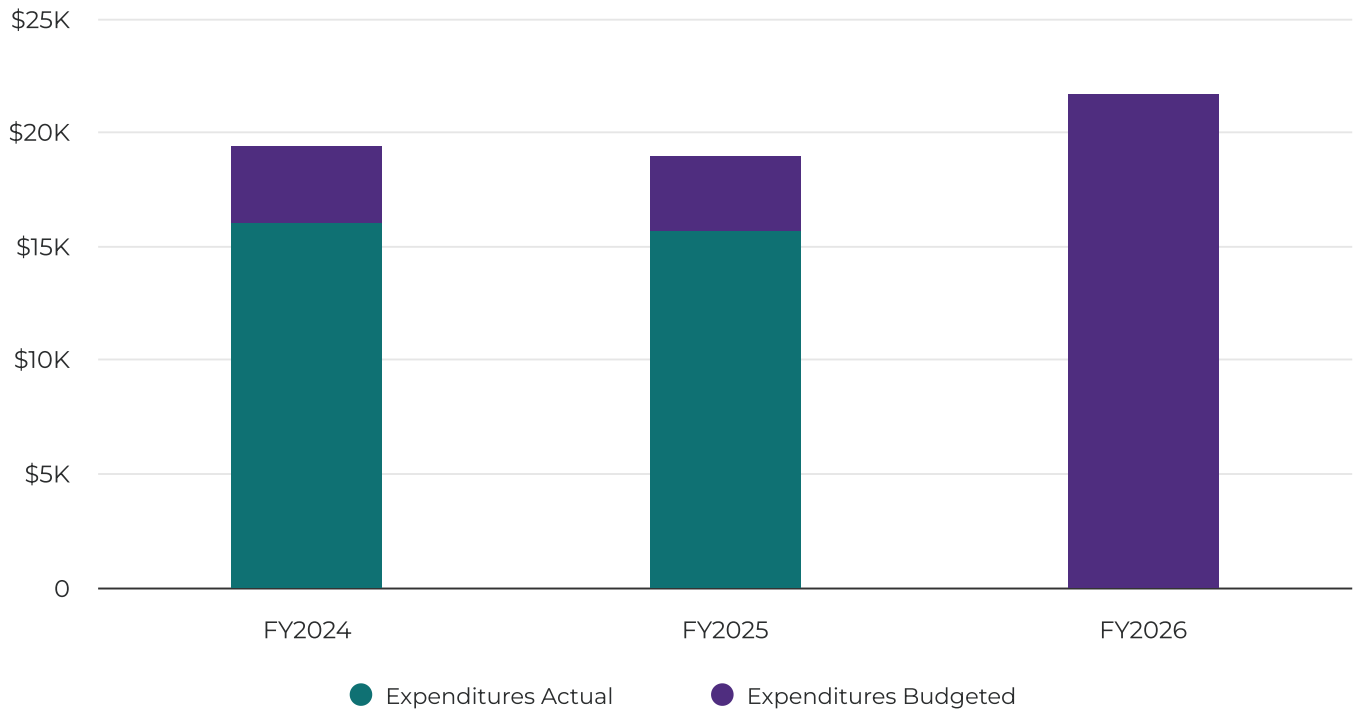
- Administer regular and special elections in accordance with state law and city charter.
- Oversee the records management program.
- Compose and require compliance with the retention/destruction schedule as mandated by state law.
- Respond to Public Information requests in a timely manner.
- Perform all duties for the city council according to the city charter and state law.
- Perform all other duties of the office of the city secretary in accordance with the law in a manner that best serves the citizens of Stephenville.

# EMERGENCY MANAGEMENT

Emergency management provides funds for disaster preparedness-related expenses. This includes funding for public information, siren maintenance planning, communication expenses and simulation training.

## Expenditure Summary

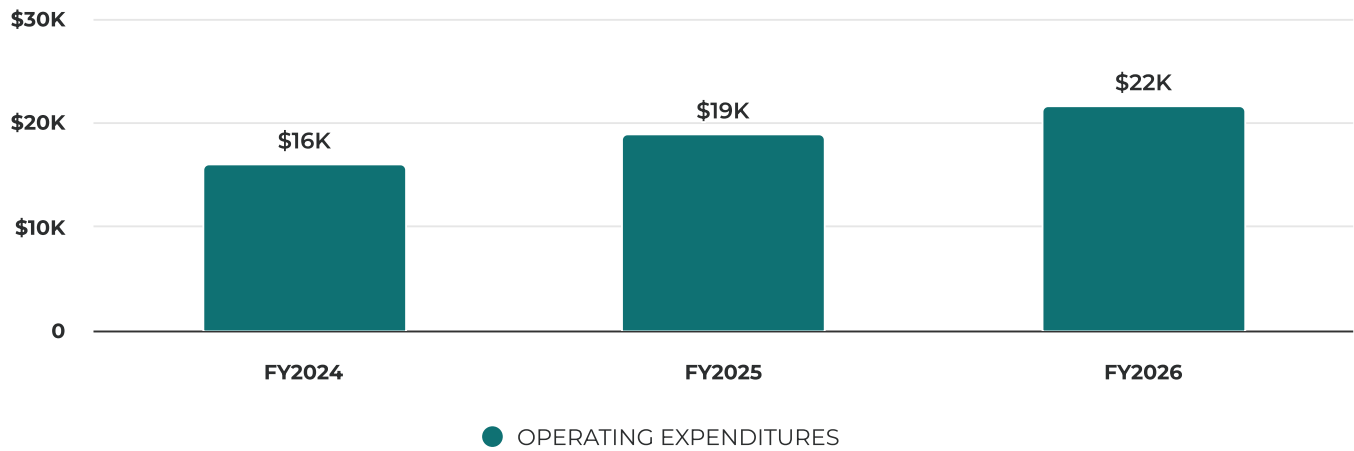
Historical Expenditures Across Department



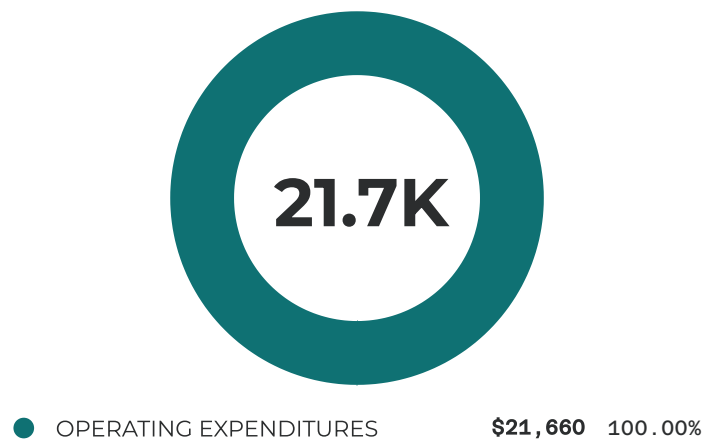


## Expenditures by Category

Historical Expenditures by Category



FY26 Expenditures by Category



### Expenditures by Category

| Category                            | FY 2024 YTD     | FY 2025 Amended Budget | FY 2025 YTD     | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|-----------------|------------------------|-----------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>OPERATING EXPENDITURES</b>       |                 |                        |                 |                         |                                |                                                               |
| COMMUNICATIONS                      | \$9,250         | \$10,000               | \$9,528         | \$10,000                | \$10,000                       | 0.00%                                                         |
| UTILITIES                           | \$3,749         | \$3,972                | \$3,147         | \$6,660                 | \$6,660                        | 67.67%                                                        |
| DUES & SUBSCRIPTIONS                | \$3,000         | \$3,000                | \$3,000         | \$3,000                 | \$3,000                        | 0.00%                                                         |
| OTHER EQUIPMENT MAINTENANCE         | -               | \$2,000                | -               | \$2,000                 | \$2,000                        | 0.00%                                                         |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$15,999</b> | <b>\$18,972</b>        | <b>\$15,674</b> | <b>\$21,660</b>         | <b>\$21,660</b>                | <b>14.17%</b>                                                 |

| Category                  | FY 2024<br>YTD  | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------|-----------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>Total Expenditures</b> | <b>\$15,999</b> | <b>\$18,972</b>              | <b>\$15,674</b> | <b>\$21,660</b>               | <b>\$21,660</b>                         | <b>14.17%</b>                                                                   |

## Personnel Summary

There are no employees assigned to Emergency Management.

## Summary of Goals

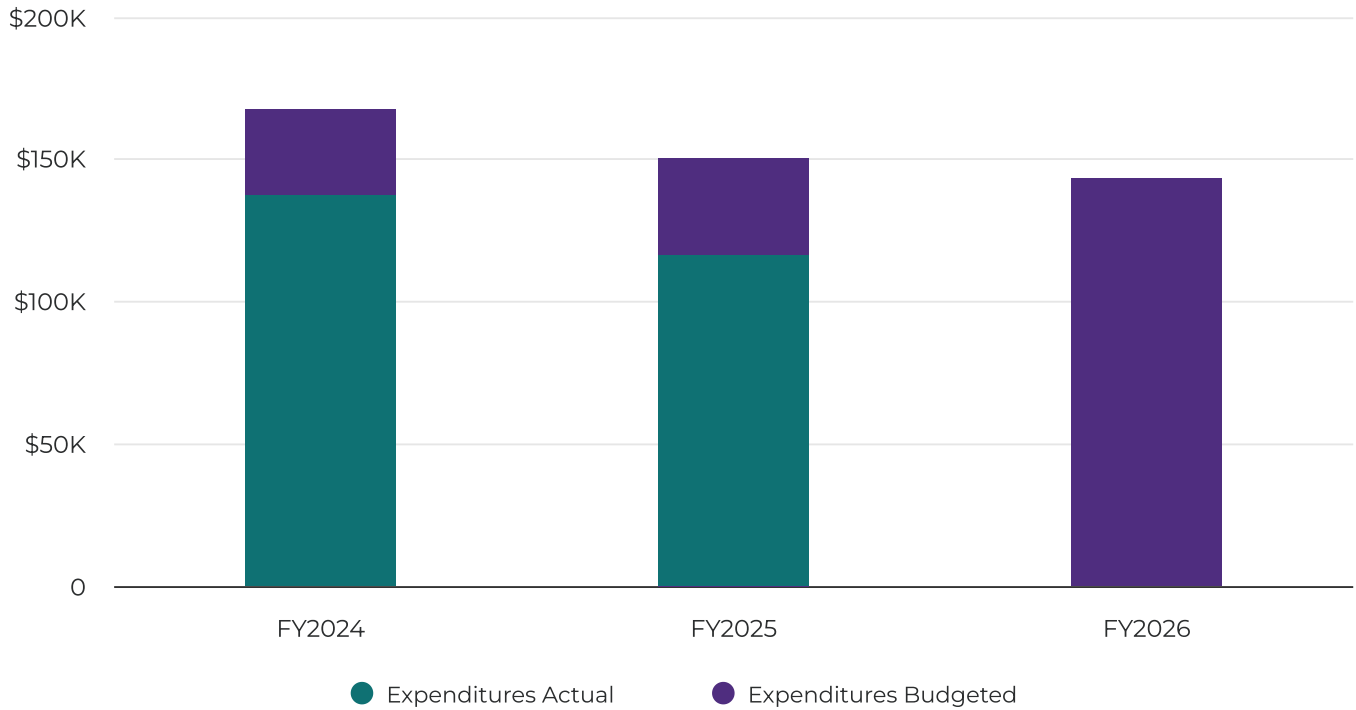
- Maintain emergency warning sirens in operating condition.
- Maintain a functional Emergency Operations Center (EOC).

# MUNICIPAL BUILDING

The Municipal Building Department provides funds for maintenance of the City Hall building as well as the elevator equipment, custodial and janitorial and all utilities costs. The full-time Custodian works at both the Municipal Building and the Municipal Service Center and is allocated between the two.

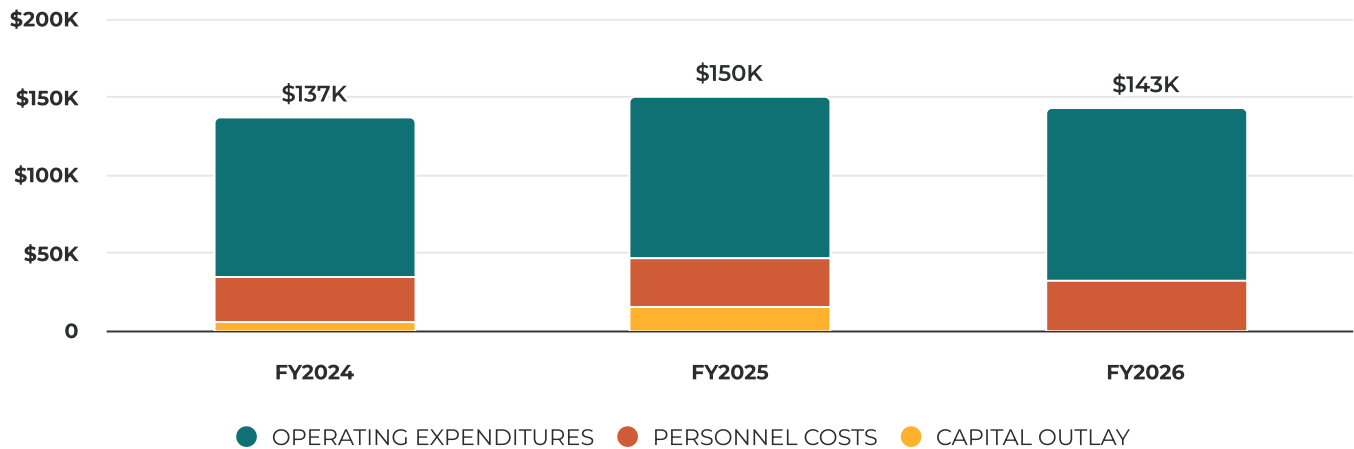
## Expenditure Summary

### Historical Expenditures Across Department

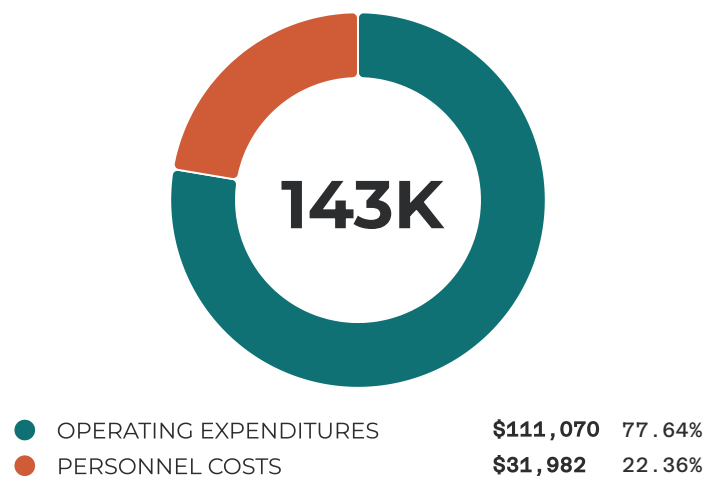


## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>  |             |                        |             |                         |                                |                                                               |
| SALARIES                | \$20,204    | \$20,861               | \$18,683    | \$21,788                | \$21,788                       | 4.44%                                                         |
| OVERTIME                | -           | \$600                  | -           | \$626                   | \$626                          | 4.33%                                                         |
| SICK TIME BUY BACK      | -           | \$398                  | \$398       | \$416                   | \$416                          | 4.52%                                                         |
| ONE-TIME PAY ADJUSTMENT | \$197       | \$207                  | \$207       | \$216                   | \$216                          | 4.35%                                                         |
| RETIREMENT              | \$1,607     | \$1,984                | \$1,553     | \$2,076                 | \$2,076                        | 4.64%                                                         |
| SOCIAL SECURITY         | \$1,477     | \$1,688                | \$1,399     | \$1,763                 | \$1,763                        | 4.44%                                                         |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$582            | \$633                        | \$538            | \$611                         | \$611                                   | -3.48%                                                                          |
| GROUP INSURANCE                         | \$4,143          | \$4,220                      | \$3,845          | \$4,486                       | \$4,486                                 | 6.30%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$28,210</b>  | <b>\$30,591</b>              | <b>\$26,624</b>  | <b>\$31,982</b>               | <b>\$31,982</b>                         | <b>4.55%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| COMMUNICATIONS                          | \$6,574          | \$3,864                      | \$5,785          | \$6,520                       | \$6,520                                 | 68.74%                                                                          |
| EDUCATION & TRAINING                    | -                | -                            | \$60             | -                             | -                                       | -                                                                               |
| INSURANCE                               | \$4,448          | \$3,742                      | \$4,667          | \$5,828                       | \$5,828                                 | 55.75%                                                                          |
| RENTAL                                  | \$2,046          | \$4,777                      | \$4,483          | \$4,777                       | \$4,777                                 | 0.00%                                                                           |
| UTILITIES                               | \$21,994         | \$50,000                     | \$16,853         | \$50,000                      | \$50,000                                | 0.00%                                                                           |
| DUES & SUBSCRIPTIONS                    | \$546            | \$544                        | \$769            | \$987                         | \$987                                   | 81.43%                                                                          |
| SPECIAL SERVICES                        | \$2,380          | -                            | -                | -                             | -                                       | -                                                                               |
| PEST AND GERM<br>CONTROL                | \$710            | \$710                        | \$680            | \$710                         | \$710                                   | 0.00%                                                                           |
| OTHER CONTRACTUAL<br>SERVICES           | \$905            | \$1,680                      | \$946            | \$1,680                       | \$1,680                                 | 0.00%                                                                           |
| OFFICE SUPPLIES                         | \$409            | -                            | \$746            | -                             | -                                       | -                                                                               |
| WEARING APPAREL                         | \$672            | \$500                        | \$78             | \$500                         | \$500                                   | 0.00%                                                                           |
| PHOTO & DUPLICATION                     | \$1,385          | \$1,896                      | \$1,787          | \$1,896                       | \$1,896                                 | 0.00%                                                                           |
| JANITORIAL SUPPLIES                     | \$3,752          | \$4,500                      | \$2,020          | \$4,500                       | \$4,500                                 | 0.00%                                                                           |
| GAS & OIL                               | \$389            | -                            | \$256            | -                             | -                                       | -                                                                               |
| OPERATING SUPPLIES                      | \$30,960         | \$6,168                      | \$2,856          | \$6,168                       | \$6,168                                 | 0.00%                                                                           |
| OPERATING SUPPLIES -<br>COVID-19        | \$320            | -                            | -                | -                             | -                                       | -                                                                               |
| OFFICE EQUIPMENT<br>MAINTENANCE         | -                | \$500                        | \$200            | \$500                         | \$500                                   | 0.00%                                                                           |
| ELEVATOR<br>MAINTENANCE                 | \$10,139         | \$10,470                     | \$12,018         | \$12,004                      | \$12,004                                | 14.65%                                                                          |
| BUILDING MAINTENANCE                    | \$15,468         | \$15,000                     | \$19,874         | \$15,000                      | \$15,000                                | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$103,097</b> | <b>\$104,351</b>             | <b>\$74,078</b>  | <b>\$111,070</b>              | <b>\$111,070</b>                        | <b>6.44%</b>                                                                    |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| BUILDING<br>IMPROVEMENTS                | \$5,827          | \$15,500                     | \$15,500         | -                             | -                                       | -100.00%                                                                        |
| <b>Total CAPITAL OUTLAY</b>             | <b>\$5,827</b>   | <b>\$15,500</b>              | <b>\$15,500</b>  | <b>-</b>                      | <b>-</b>                                | <b>-100.00%</b>                                                                 |
| <b>Total Expenditures</b>               | <b>\$137,134</b> | <b>\$150,442</b>             | <b>\$116,202</b> | <b>\$143,052</b>              | <b>\$143,052</b>                        | <b>-4.91%</b>                                                                   |

## Personnel Summary

There is one full-time employee assigned to the Municipal Building department.

## Municipal Building

### **Custodian**

(0.6)

Reports to Director of  
Administrative Services

## Summary of Goals

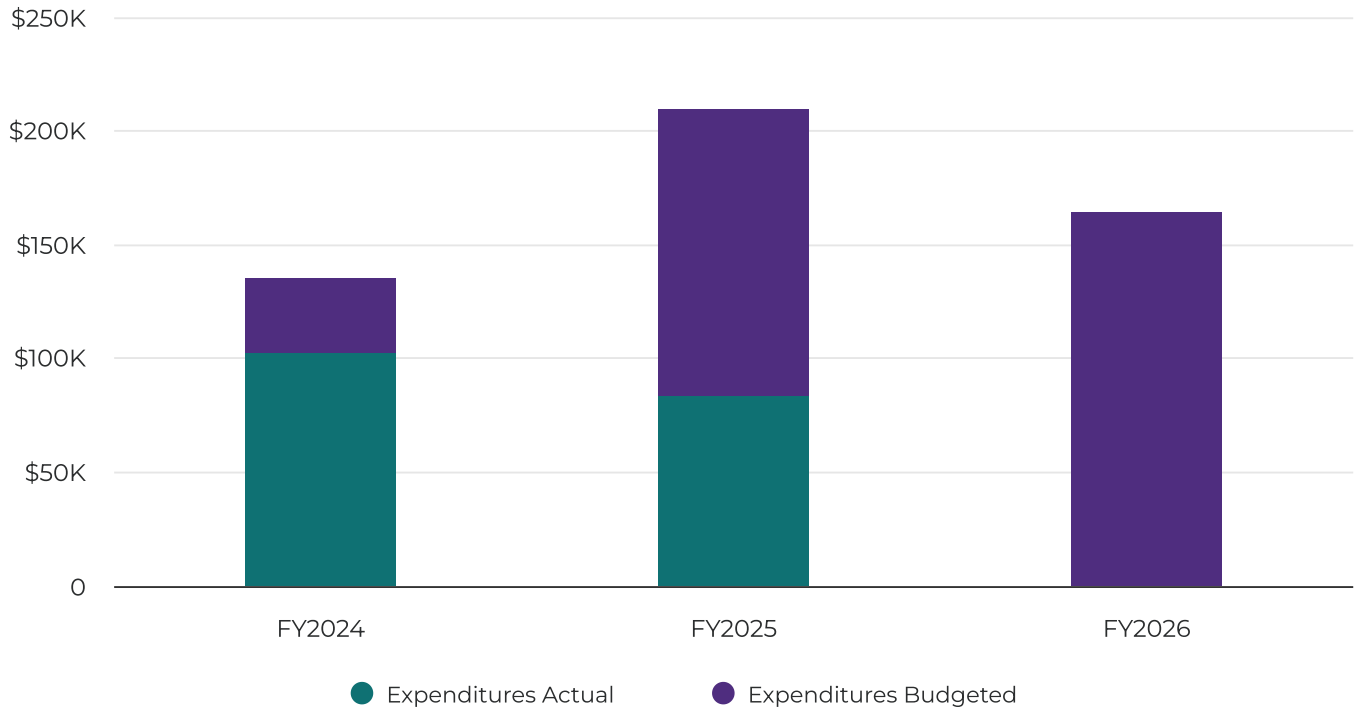
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the Stephenville City Hall.
- Prolong the life of equipment located inside City Hall.

# MUNICIPAL SERVICES CENTER

The Municipal Services Center reflects the costs of maintenance and operations of the city's service center, which houses the street, utility and parks maintenance departments, as well as the purchasing department. The full-time Custodian works at both the Municipal Building and the Municipal Services Center and is allocated between the two.

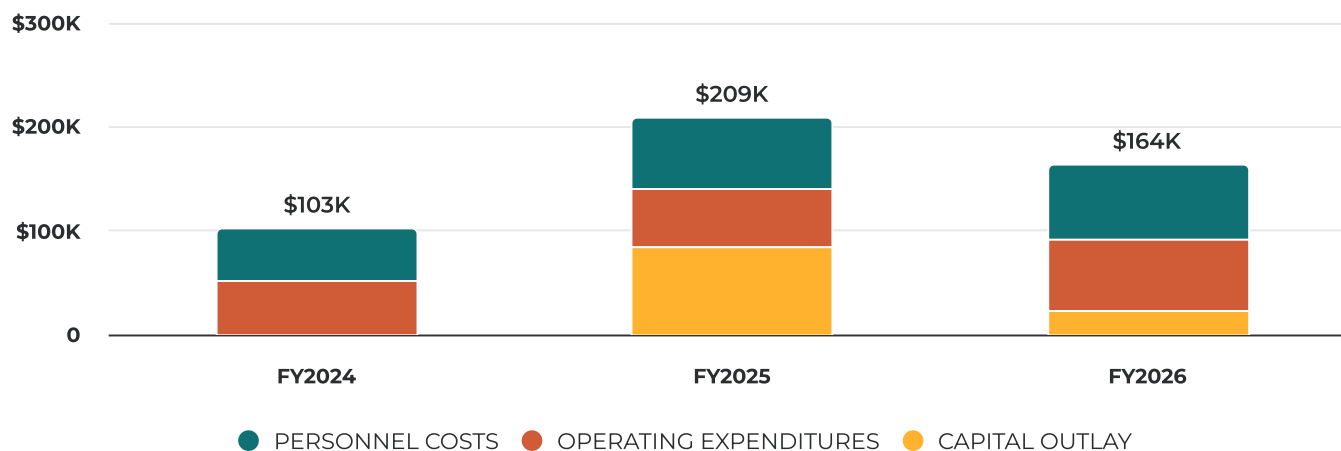
## Expenditure Summary

### Historical Expenditures Across Department

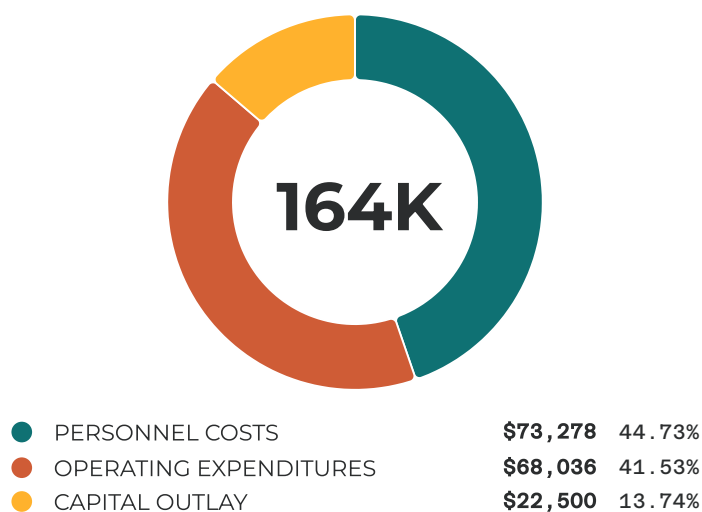


## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>     |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$36,772       | \$49,537                     | \$40,252       | \$52,194                      | \$52,194                                | 5.36%                                                                           |
| OVERTIME                   | -              | \$400                        | \$38           | \$418                         | \$418                                   | 4.50%                                                                           |
| SICK TIME BUY BACK         | -              | \$266                        | \$266          | \$277                         | \$277                                   | 4.14%                                                                           |
| ONE-TIME PAY<br>ADJUSTMENT | \$469          | \$494                        | \$231          | \$521                         | \$521                                   | 5.47%                                                                           |
| RETIREMENT                 | \$3,114        | \$4,578                      | \$3,286        | \$4,832                       | \$4,832                                 | 5.55%                                                                           |

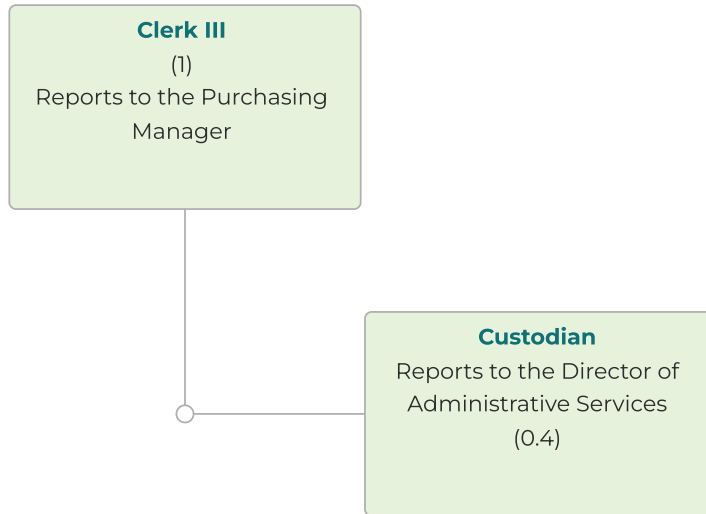


| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| SOCIAL SECURITY                         | \$2,433          | \$3,878                      | \$2,964         | \$4,086                       | \$4,086                                 | 5.36%                                                                           |
| WORKER'S<br>COMPENSATION                | \$460            | \$499                        | \$424           | \$482                         | \$482                                   | -3.41%                                                                          |
| GROUP INSURANCE                         | \$7,276          | \$9,848                      | \$8,361         | \$10,468                      | \$10,468                                | 6.30%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$50,524</b>  | <b>\$69,500</b>              | <b>\$55,821</b> | <b>\$73,278</b>               | <b>\$73,278</b>                         | <b>5.44%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                 |                               |                                         |                                                                                 |
| COMMUNICATIONS                          | \$2,716          | -                            | \$2,249         | \$2,676                       | \$2,676                                 | -                                                                               |
| INSURANCE                               | \$4,853          | \$5,041                      | \$5,203         | \$6,497                       | \$6,497                                 | 28.88%                                                                          |
| RENTAL                                  | \$2,218          | \$3,912                      | \$3,679         | \$3,912                       | \$3,912                                 | 0.00%                                                                           |
| UTILITIES                               | \$17,536         | \$18,816                     | \$18,133        | \$26,640                      | \$26,640                                | 41.58%                                                                          |
| SPECIAL SERVICES                        | \$478            | \$480                        | -               | \$480                         | \$480                                   | 0.00%                                                                           |
| PEST AND GERM<br>CONTROL                | \$780            | \$780                        | \$715           | \$780                         | \$780                                   | 0.00%                                                                           |
| PHOTO & DUPLICATION                     | \$24             | \$120                        | \$66            | \$72                          | \$72                                    | -40.00%                                                                         |
| JANITORIAL SUPPLIES                     | \$2,257          | \$2,460                      | \$390           | \$2,460                       | \$2,460                                 | 0.00%                                                                           |
| GASOLINE AND OIL                        | \$259            | -                            | -\$11,707       | -                             | -                                       | -                                                                               |
| OPERATING SUPPLIES                      | \$1,157          | \$3,300                      | \$1,452         | \$3,120                       | \$3,120                                 | -5.45%                                                                          |
| EQUIPMENT<br>MAINTENANCE                | \$1,542          | \$15,499                     | \$5,456         | \$15,499                      | \$15,499                                | 0.00%                                                                           |
| BUILDING                                | \$18,264         | \$5,900                      | \$1,641         | \$5,900                       | \$5,900                                 | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$52,084</b>  | <b>\$56,308</b>              | <b>\$27,276</b> | <b>\$68,036</b>               | <b>\$68,036</b>                         | <b>20.83%</b>                                                                   |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                 |                               |                                         |                                                                                 |
| BUILDING<br>IMPROVEMENTS                | -                | \$83,500                     | -               | \$22,500                      | \$22,500                                | -73.05%                                                                         |
| <b>Total CAPITAL OUTLAY</b>             | <b>-</b>         | <b>\$83,500</b>              | <b>-</b>        | <b>\$22,500</b>               | <b>\$22,500</b>                         | <b>-73.05%</b>                                                                  |
| <b>Total Expenditures</b>               | <b>\$102,608</b> | <b>\$209,308</b>             | <b>\$83,097</b> | <b>\$163,814</b>              | <b>\$163,814</b>                        | <b>-21.74%</b>                                                                  |

## Personnel Summary

There are two full-time employees assigned to the Municipal Services Center.

## Municipal Services Center



## Summary of Goals

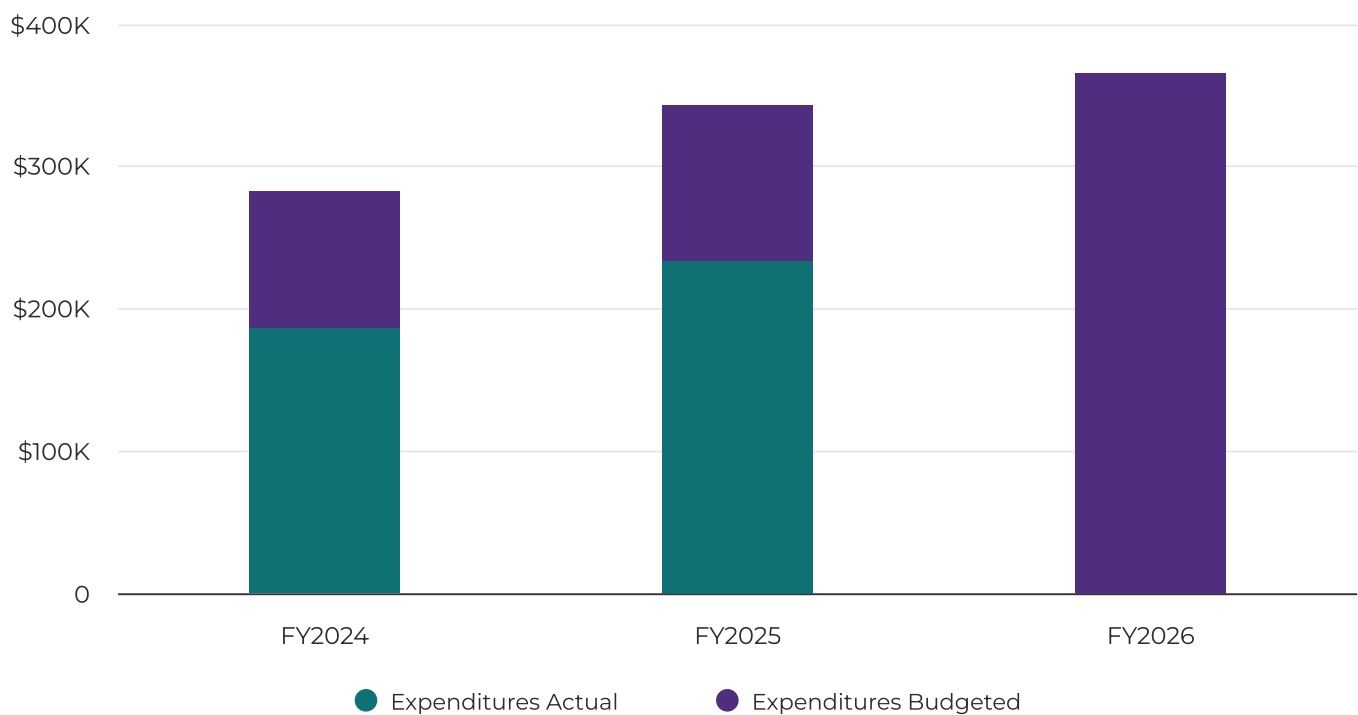
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the service center.
- Provide good, prompt personal, face-to-face and phone assistance to citizens.

# HUMAN RESOURCES

The Human Resources Department is responsible for administering the city's personnel policies and procedures. Major functions include employee recruitment and selection, employee job classification, safety, employee fringe benefit administration, performance evaluation, payroll administration and maintenance of official personnel records. The Human Resources Department is also responsible for administering and monitoring the city's insurance, including employee health insurance, worker's compensation insurance and property/casualty insurance coverage.

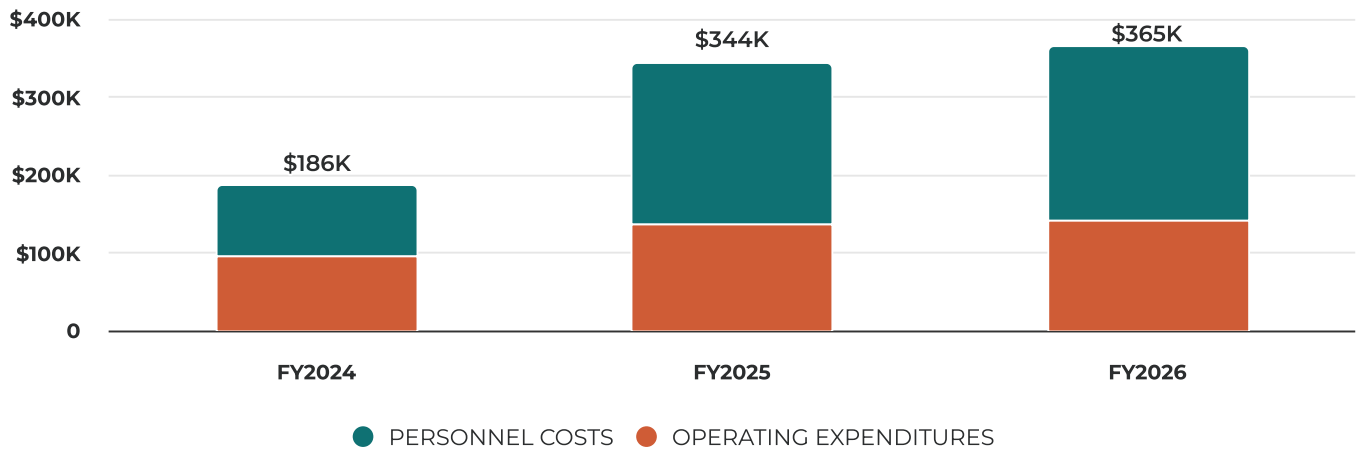
## Expenditure Summary

**Historical Expenditures Across Department**

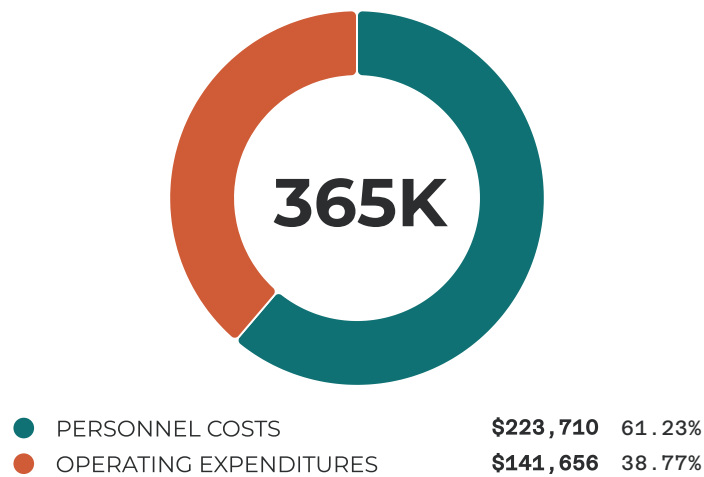


## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>     |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$65,496       | \$111,395                    | \$81,720       | \$125,674                     | \$125,674                               | 12.82%                                                                          |
| SICK TIME BUY BACK         | -              | \$1,284                      | \$1,284        | -                             | -                                       | -100.00%                                                                        |
| ONE-TIME PAY<br>ADJUSTMENT | \$634          | \$668                        | \$668          | \$698                         | \$698                                   | 4.49%                                                                           |
| RETIREMENT                 | \$6,290        | \$10,695                     | \$8,719        | \$11,940                      | \$11,940                                | 11.64%                                                                          |
| SOCIAL SECURITY            | \$5,714        | \$9,107                      | \$8,073        | \$10,134                      | \$10,134                                | 11.28%                                                                          |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$148            | \$253                        | \$216            | \$261                         | \$261                                   | 3.16%                                                                           |
| GROUP INSURANCE                         | \$8,037          | \$12,560                     | \$10,325         | \$13,403                      | \$13,403                                | 6.71%                                                                           |
| CELL PHONE<br>ALLOWANCE                 | \$605            | \$600                        | \$533            | \$600                         | \$600                                   | 0.00%                                                                           |
| EMPLOYEE AWARDS                         | -                | \$30,000                     | \$9,334          | \$30,000                      | \$30,000                                | 0.00%                                                                           |
| MERIT INCENTIVES                        | \$5,200          | \$31,000                     | \$9,869          | \$31,000                      | \$31,000                                | 0.00%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$92,124</b>  | <b>\$207,562</b>             | <b>\$130,740</b> | <b>\$223,710</b>              | <b>\$223,710</b>                        | <b>7.78%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$173            | \$240                        | \$172            | \$240                         | \$240                                   | 0.00%                                                                           |
| COMMUNICATIONS                          | \$360            | \$300                        | \$266            | \$1,020                       | \$1,020                                 | 240.00%                                                                         |
| PRINTING                                | \$396            | \$800                        | \$2,697          | \$800                         | \$800                                   | 0.00%                                                                           |
| ADVERTISING & PUBLIC<br>NOTICES         | \$499            | \$500                        | -                | \$500                         | \$500                                   | 0.00%                                                                           |
| EDUCATION & TRAINING                    | \$1,638          | \$3,200                      | \$5,699          | \$6,400                       | \$6,400                                 | 100.00%                                                                         |
| INSURANCE                               | \$132            | \$190                        | \$412            | \$514                         | \$514                                   | 170.53%                                                                         |
| RENTAL                                  | \$25             | \$300                        | \$200            | \$300                         | \$300                                   | 0.00%                                                                           |
| DUES & SUBSCRIPTIONS                    | \$2,505          | \$16,948                     | \$2,915          | \$16,714                      | \$16,714                                | -1.38%                                                                          |
| OUTSIDE<br>PROFESSIONALS                | \$58,618         | \$58,064                     | \$58,099         | \$58,064                      | \$58,064                                | 0.00%                                                                           |
| SPECIAL SERVICES                        | \$25,438         | \$47,450                     | \$27,573         | \$48,850                      | \$48,850                                | 2.95%                                                                           |
| TUITION<br>REIMBURSEMENT                | \$3,600          | \$6,000                      | \$3,600          | \$4,800                       | \$4,800                                 | -20.00%                                                                         |
| OFFICE SUPPLIES                         | \$552            | \$2,000                      | \$1,247          | \$3,000                       | \$3,000                                 | 50.00%                                                                          |
| WEARING APPAREL                         | \$87             | \$100                        | -                | \$250                         | \$250                                   | 150.00%                                                                         |
| PHOTO & DUPLICATION                     | \$135            | \$204                        | \$99             | \$204                         | \$204                                   | 0.00%                                                                           |
| OPERATING SUPPLIES                      | -                | -                            | \$30             | -                             | -                                       | -                                                                               |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$94,158</b>  | <b>\$136,296</b>             | <b>\$103,008</b> | <b>\$141,656</b>              | <b>\$141,656</b>                        | <b>3.93%</b>                                                                    |
| <b>Total Expenditures</b>               | <b>\$186,282</b> | <b>\$343,858</b>             | <b>\$233,748</b> | <b>\$365,366</b>              | <b>\$365,366</b>                        | <b>6.25%</b>                                                                    |

## Personnel Summary

There are two full-time employees assigned to Human Resources.

## Human Resources



## Summary of Goals

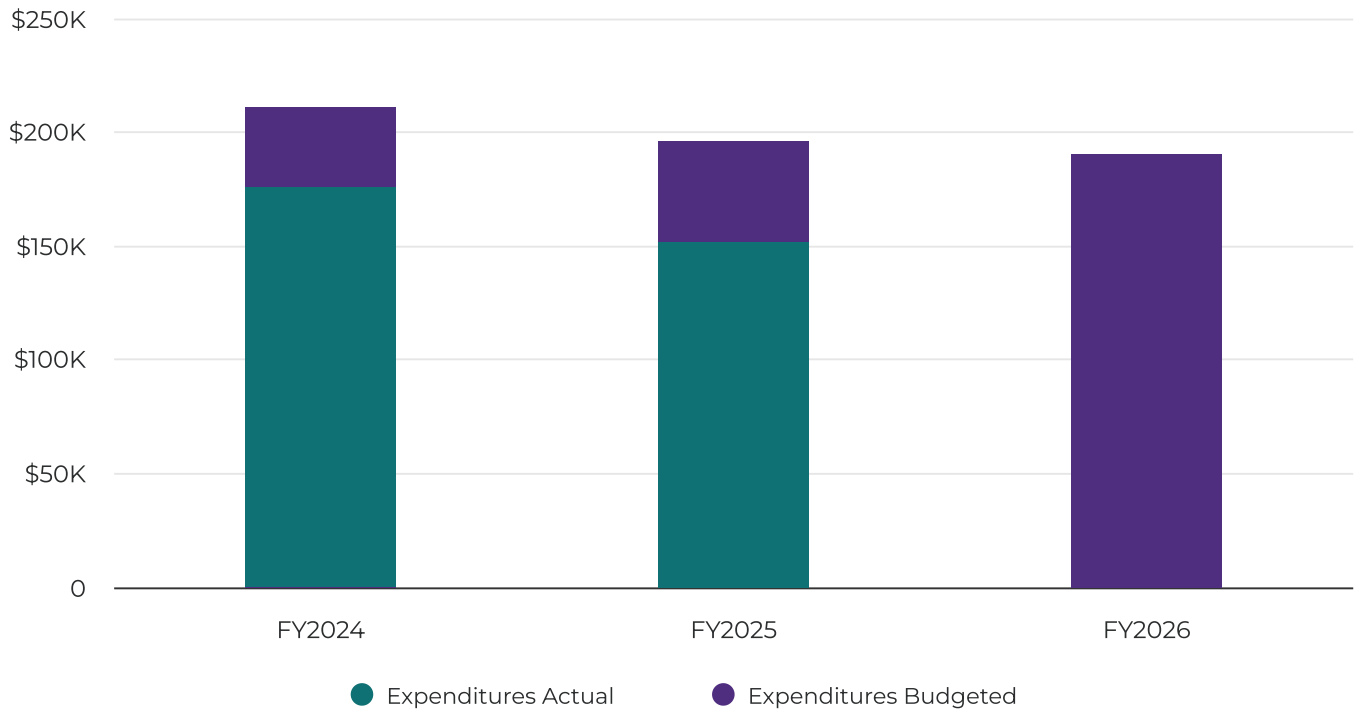
- Hire and retain a qualified, trained and motivated workforce committed to providing courteous and efficient public service.
- Controlling health insurance and worker's compensation costs through risk management, employee screening, safety training, safety inspections, accident investigations and promotion of employee wellness.

# MAIN STREET

The Main Street department is responsible for administering the city's Main Street program, coordinating the City's involvement in events in the downtown/main street area, and promoting the downtown/main street area.

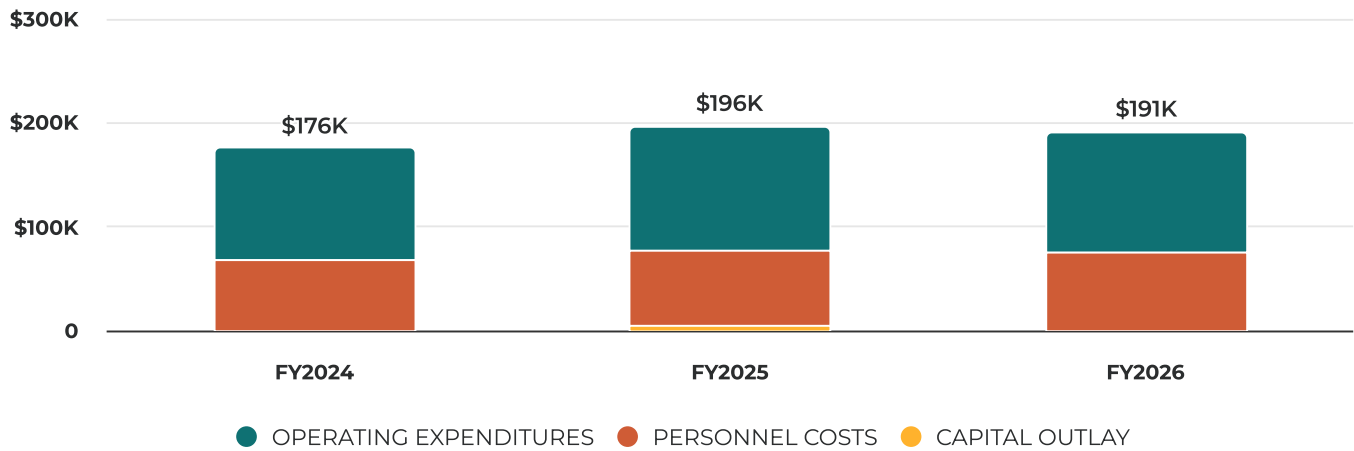
## Expenditure Summary

### Historical Expenditures Across Department

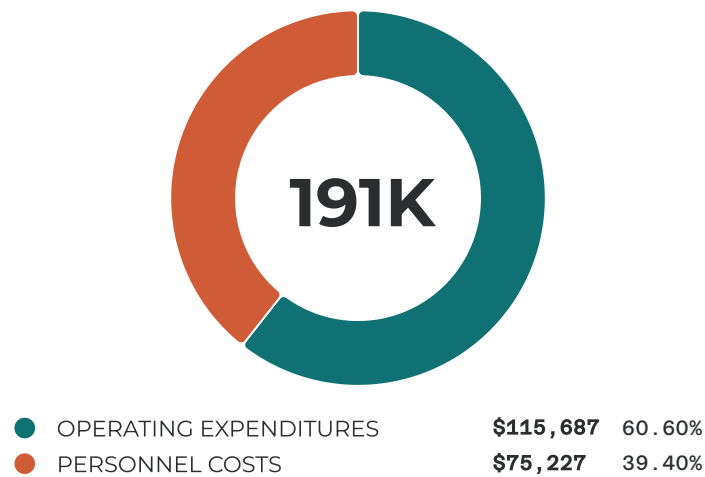


## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>  |             |                        |             |                         |                                |                                                               |
| SALARIES                | \$52,465    | \$54,544               | \$48,807    | \$56,318                | \$56,318                       | 3.25%                                                         |
| SICK TIME BUY BACK      | -           | \$1,048                | -           | \$1,081                 | \$1,081                        | 3.15%                                                         |
| ONE-TIME PAY ADJUSTMENT | \$79        | \$545                  | \$545       | \$562                   | \$562                          | 3.12%                                                         |
| RETIREMENT              | \$4,148     | \$5,067                | \$3,977     | \$5,241                 | \$5,241                        | 3.43%                                                         |
| SOCIAL SECURITY         | \$3,921     | \$4,294                | \$3,688     | \$4,434                 | \$4,434                        | 3.26%                                                         |



| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$133            | \$120                        | \$102            | \$114                         | \$114                                   | -5.00%                                                                          |
| GROUP INSURANCE                         | \$6,907          | \$7,034                      | \$6,384          | \$7,477                       | \$7,477                                 | 6.30%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$67,653</b>  | <b>\$72,652</b>              | <b>\$63,503</b>  | <b>\$75,227</b>               | <b>\$75,227</b>                         | <b>3.54%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$2,647          | \$1,910                      | \$730            | \$4,500                       | \$4,500                                 | 135.60%                                                                         |
| COMMUNICATIONS                          | \$787            | \$792                        | \$658            | \$792                         | \$792                                   | 0.00%                                                                           |
| PRINTING                                | \$2,441          | \$3,920                      | \$1,601          | \$5,320                       | \$5,320                                 | 35.71%                                                                          |
| ADVERTISING                             | \$1,088          | \$635                        | \$310            | \$975                         | \$975                                   | 53.54%                                                                          |
| EDUCATION & TRAINING                    | \$10,272         | \$9,500                      | \$8,334          | \$12,000                      | \$12,000                                | 26.32%                                                                          |
| INSURANCE                               | \$132            | \$190                        | \$206            | \$257                         | \$257                                   | 35.26%                                                                          |
| DUES & SUBSCRIPTIONS                    | \$2,543          | \$3,893                      | \$4,426          | \$4,648                       | \$4,648                                 | 19.39%                                                                          |
| SPECIAL SERVICES                        | \$16,036         | \$4,200                      | \$1,184          | \$5,100                       | \$5,100                                 | 21.43%                                                                          |
| SPECIAL EVENTS                          | \$43,619         | \$68,266                     | \$39,574         | \$58,220                      | \$58,220                                | -14.72%                                                                         |
| WEARING APPAREL                         | \$87             | \$150                        | \$180            | \$150                         | \$150                                   | 0.00%                                                                           |
| OPERATING SUPPLIES                      | \$28,662         | \$19,850                     | \$26,658         | \$13,725                      | \$13,725                                | -30.86%                                                                         |
| PROMOTIONAL SUPPLIES                    | -                | \$5,500                      | \$3,775          | \$4,000                       | \$4,000                                 | -27.27%                                                                         |
| OTHER EQUIPMENT<br>MAINTENANCE          | -                | -                            | -                | \$6,000                       | \$6,000                                 | -                                                                               |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$108,314</b> | <b>\$118,806</b>             | <b>\$87,635</b>  | <b>\$115,687</b>              | <b>\$115,687</b>                        | <b>-2.63%</b>                                                                   |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| OTHER EQUIPMENT                         | -                | \$5,000                      | -                | -                             | -                                       | -100.00%                                                                        |
| BUILDING<br>IMPROVEMENTS                | -                | -                            | \$450            | -                             | -                                       | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>             | <b>-</b>         | <b>\$5,000</b>               | <b>\$450</b>     | <b>-</b>                      | <b>-</b>                                | <b>-100.00%</b>                                                                 |
| <b>Total Expenditures</b>               | <b>\$175,967</b> | <b>\$196,458</b>             | <b>\$151,588</b> | <b>\$190,914</b>              | <b>\$190,914</b>                        | <b>-2.82%</b>                                                                   |

## Personnel Summary

There is one full-time employee assigned to Main Street.

## Main Street

### Main Street Manager

(1)

Reports to Director of  
Administrative Services

## Summary of Goals

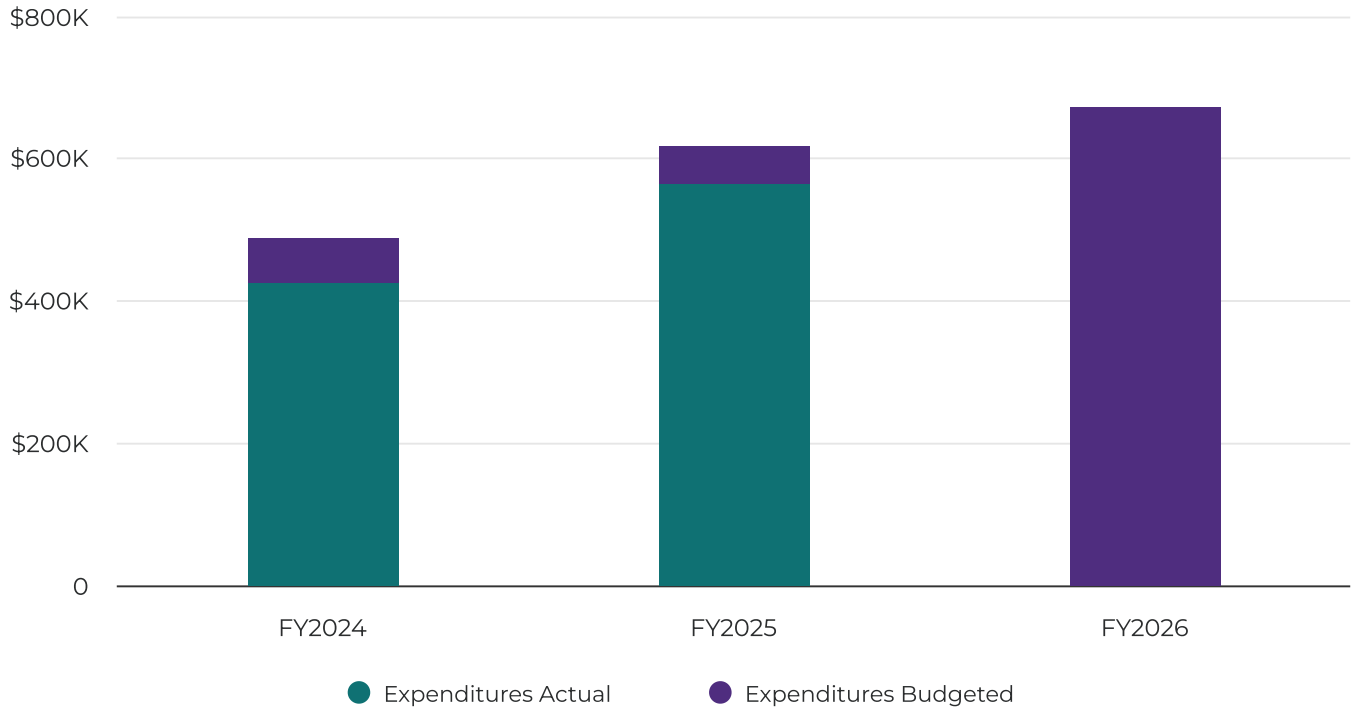
- Coordinate the City's involvement in events in the main street area.
- Promote the main street area.
- Maintain Main Street certification.

# INFORMATION TECHNOLOGY

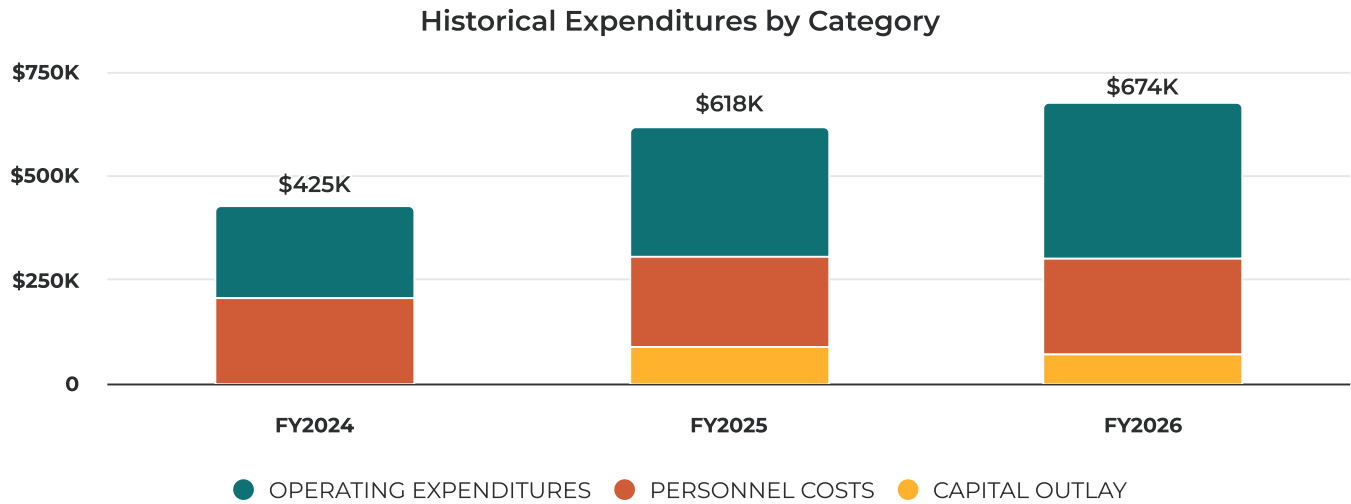
Information Technology is responsible for the computer systems within the city, as well as the implementation of technology within the city.

## Expenditure Summary

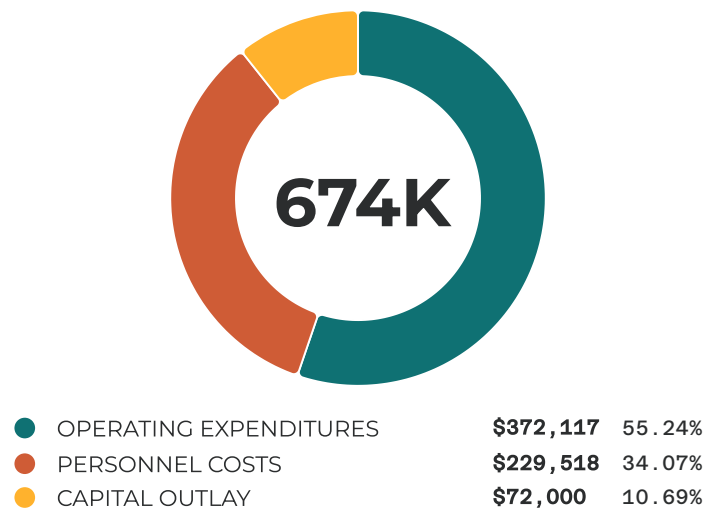
### Historical Expenditures Across Department



## Expenditures by Category



### FY26 Expenditures by Category



### Expenditures by Category

| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>     |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$159,646      | \$168,169                    | \$150,526      | \$176,632                     | \$176,632                               | 5.03%                                                                           |
| ONE-TIME PAY<br>ADJUSTMENT | \$1,322        | \$1,676                      | \$1,675        | \$1,759                       | \$1,759                                 | 4.95%                                                                           |
| RETIREMENT                 | \$13,538       | \$16,202                     | \$13,025       | \$17,038                      | \$17,038                                | 5.16%                                                                           |
| SOCIAL SECURITY            | \$12,724       | \$13,796                     | \$12,098       | \$14,480                      | \$14,480                                | 4.96%                                                                           |
| WORKER'S<br>COMPENSATION   | \$352          | \$384                        | \$327          | \$372                         | \$372                                   | -3.13%                                                                          |

| Category                            | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GROUP INSURANCE                     | \$12,642         | \$12,994                     | \$11,661         | \$13,837                      | \$13,837                                | 6.49%                                                                           |
| VEHICLE ALLOWANCE                   | \$3,630          | \$3,600                      | \$3,195          | \$3,600                       | \$3,600                                 | 0.00%                                                                           |
| CELL PHONE                          | \$1,815          | \$1,800                      | \$1,598          | \$1,800                       | \$1,800                                 | 0.00%                                                                           |
| <b>Total PERSONNEL COSTS</b>        | <b>\$205,669</b> | <b>\$218,621</b>             | <b>\$194,106</b> | <b>\$229,518</b>              | <b>\$229,518</b>                        | <b>4.98%</b>                                                                    |
| <b>OPERATING EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| COMMUNICATIONS                      | \$1,176          | \$1,176                      | \$1,601          | \$1,320                       | \$1,320                                 | 12.24%                                                                          |
| EDUCATION & TRAINING                | \$2,263          | \$3,000                      | \$1,445          | \$3,000                       | \$3,000                                 | 0.00%                                                                           |
| OTHER INSURANCE                     | \$747            | \$575                        | \$2,088          | \$2,607                       | \$2,607                                 | 353.39%                                                                         |
| WEARING APPAREL                     | \$143            | -                            | -                | -                             | -                                       | -                                                                               |
| OPERATING SUPPLIES                  | -                | \$100                        | \$59             | \$100                         | \$100                                   | 0.00%                                                                           |
| COMPUTER SUPPLIES                   | \$53,180         | \$52,500                     | \$47,821         | \$117,471                     | \$117,471                               | 123.75%                                                                         |
| COMPUTER MAINTENANCE                | \$162,044        | \$255,109                    | \$248,119        | \$247,619                     | \$247,619                               | -2.94%                                                                          |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$219,553</b> | <b>\$312,460</b>             | <b>\$301,133</b> | <b>\$372,117</b>              | <b>\$372,117</b>                        | <b>19.09%</b>                                                                   |
| <b>CAPITAL OUTLAY</b>               |                  |                              |                  |                               |                                         |                                                                                 |
| COMPUTER EQUIPMENT                  | -                | \$87,180                     | \$71,093         | \$72,000                      | \$72,000                                | -17.41%                                                                         |
| <b>Total CAPITAL OUTLAY</b>         | <b>-</b>         | <b>\$87,180</b>              | <b>\$71,093</b>  | <b>\$72,000</b>               | <b>\$72,000</b>                         | <b>-17.41%</b>                                                                  |
| <b>Total Expenditures</b>           | <b>\$425,222</b> | <b>\$618,261</b>             | <b>\$566,332</b> | <b>\$673,635</b>              | <b>\$673,635</b>                        | <b>8.96%</b>                                                                    |

## Personnel Summary

There are three full-time employees assigned to the Information Technology department.

## Information Technology



## Summary of Goals

- Oversee technology installation.
- Ensure backup systems operate effectively.
- Purchase hardware and software.
- Provide the information and communication technology infrastructures.
- Contribute to organizational policy regarding quality standards and strategic planning.
- Complete all projects in a timely manner.

# LEGAL COUNSEL

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. This function is contracted to a local attorney.

Duties of this office include providing legal advice to the City Council, City Manager, boards and committees, 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.

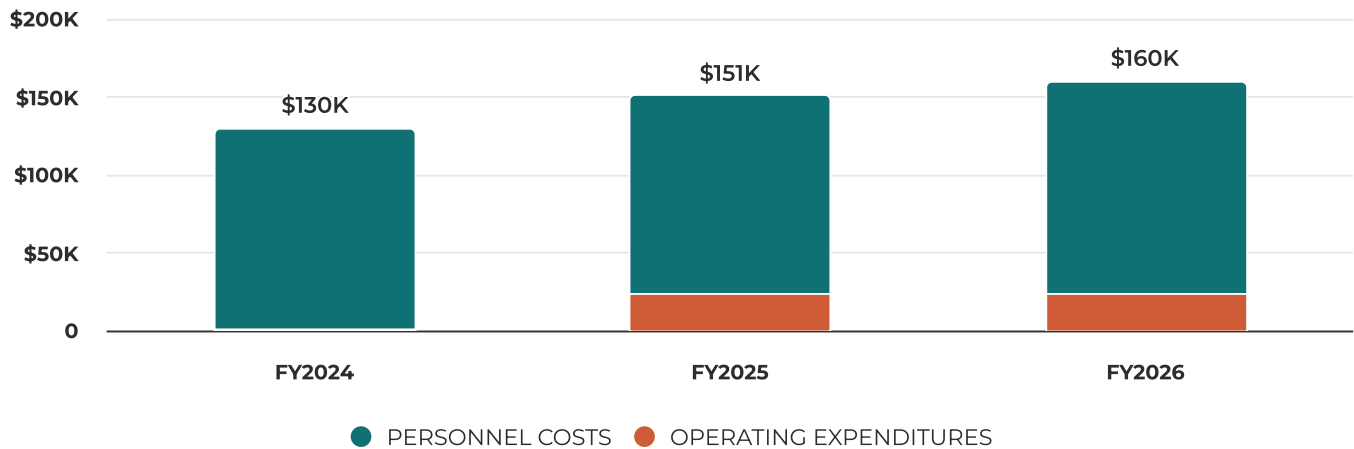
## Expenditure Summary

### Historical Expenditures Across Department

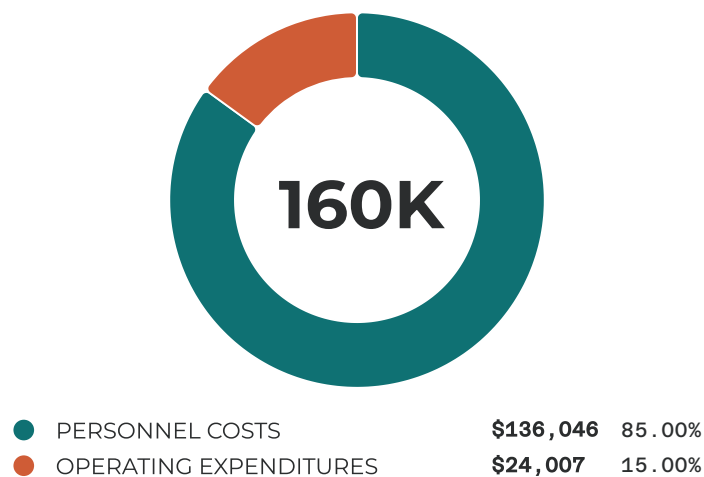


## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                      | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------|------------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>        |                  |                              |                 |                               |                                         |                                                                                 |
| PART-TIME WAGES               | \$106,721        | \$101,880                    | \$64,974        | \$110,370                     | \$110,370                               | 8.33%                                                                           |
| SOCIAL SECURITY               | \$8,164          | \$7,794                      | \$4,971         | \$8,443                       | \$8,443                                 | 8.33%                                                                           |
| GROUP INSURANCE               | \$14,031         | \$17,233                     | \$11,975        | \$17,233                      | \$17,233                                | 0.00%                                                                           |
| <b>Total PERSONNEL COSTS</b>  | <b>\$128,916</b> | <b>\$126,907</b>             | <b>\$81,919</b> | <b>\$136,046</b>              | <b>\$136,046</b>                        | <b>7.20%</b>                                                                    |
| <b>OPERATING EXPENDITURES</b> |                  |                              |                 |                               |                                         |                                                                                 |
| POSTAGE                       | \$24             | \$50                         | \$59            | \$50                          | \$50                                    | 0.00%                                                                           |



| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| TRAVEL & EDUCATION                      | -                | \$950                        | \$57            | \$950                         | \$950                                   | 0.00%                                                                           |
| INSURANCE                               | \$132            | \$190                        | \$206           | \$257                         | \$257                                   | 35.26%                                                                          |
| OUTSIDE<br>PROFESSIONALS                | \$716            | \$22,500                     | -               | \$22,500                      | \$22,500                                | 0.00%                                                                           |
| BOOKS & EDUCATIONAL                     | \$204            | \$250                        | \$132           | \$250                         | \$250                                   | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | \$1,076          | \$23,940                     | \$453           | \$24,007                      | \$24,007                                | 0.28%                                                                           |
| <b>Total Expenditures</b>               | <b>\$129,992</b> | <b>\$150,847</b>             | <b>\$82,373</b> | <b>\$160,053</b>              | <b>\$160,053</b>                        | <b>6.10%</b>                                                                    |

## Personnel Summary

The contract attorney, who reports directly to City Council, is the only personnel assigned to the Legal department.

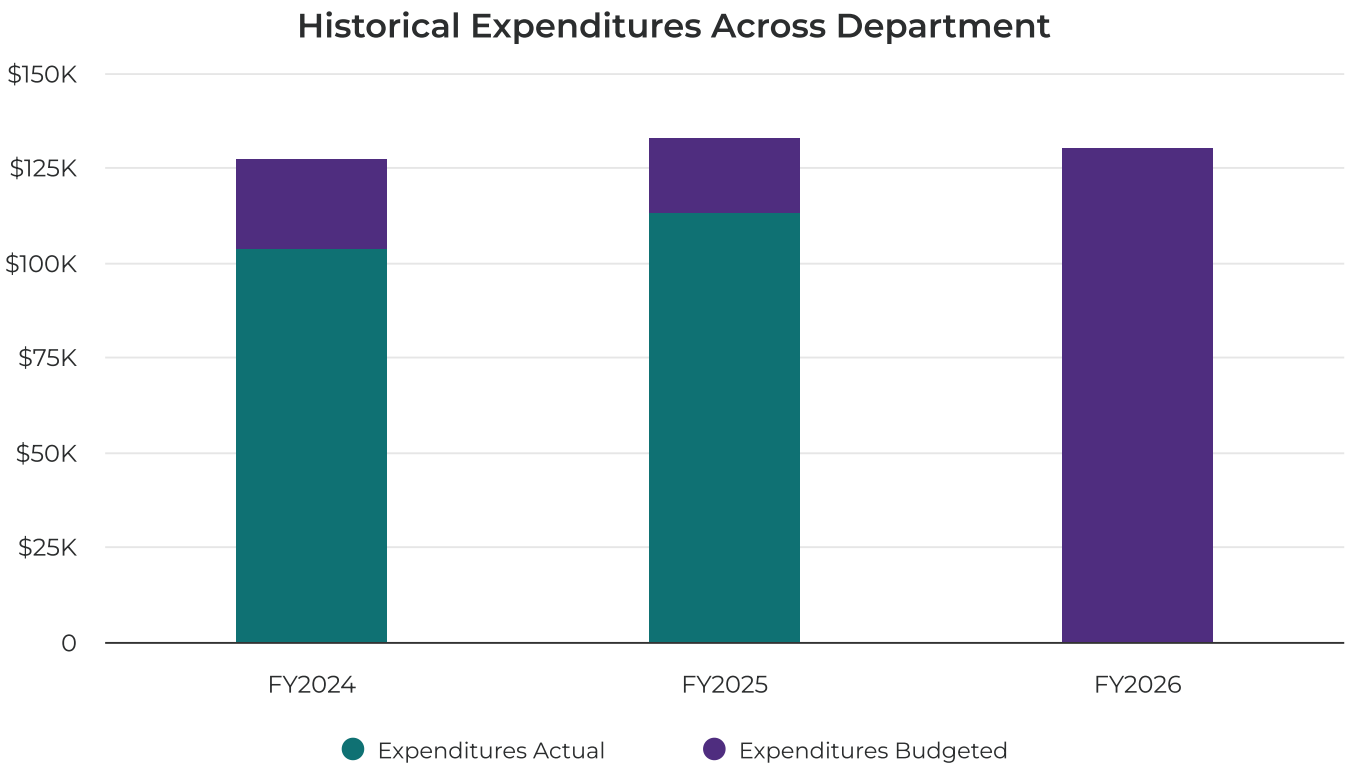
## Summary of Goals

- Prepare and review legal documents in a timely manner.
- Prosecute all complaints in Municipal Court.
- Provide preventative legal advice to the City Council, City Manager, City Secretary, city staff and city boards and committees.

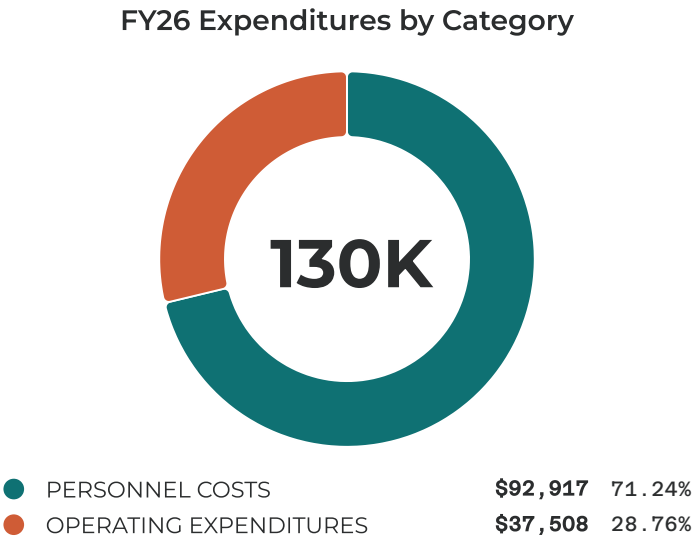
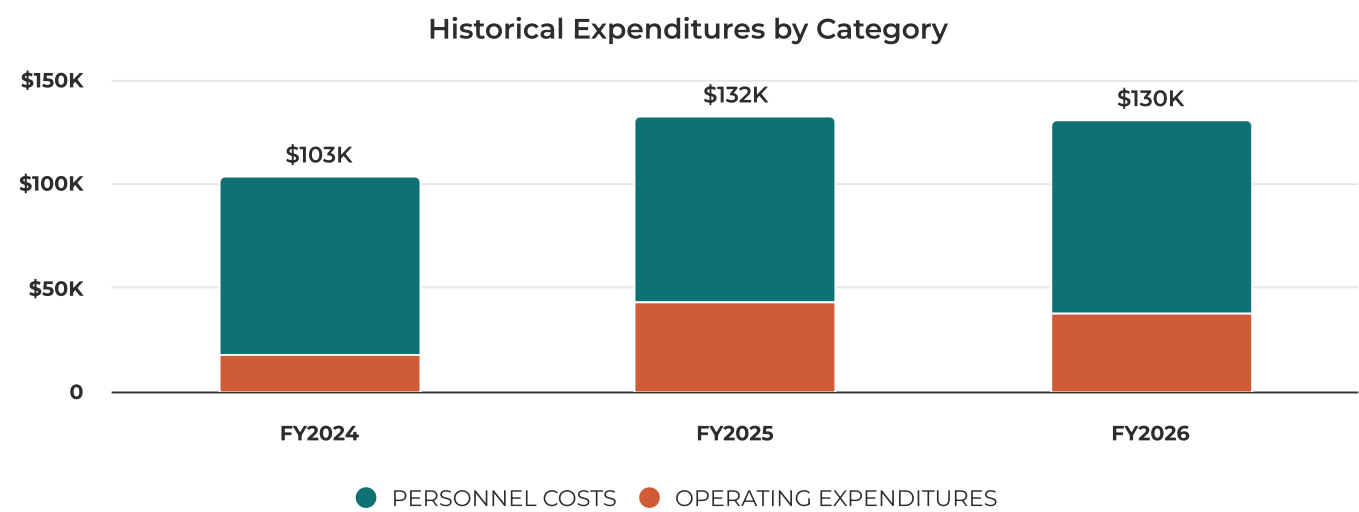
# GIS

The GIS department serves as the city's spatial data repository, as well as serving as the liaison to all city departments using GIS. The GIS department identifies, proposes, and implements GIS solutions for solving government problems. It provides useful geographic data and maps for city departments and the public.

## Expenditure Summary



# Expenditures by Category



## Expenditures by Category

| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS            |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$63,559       | \$65,687                     | \$58,808       | \$67,707                      | \$67,707                                | 3.08%                                                                           |
| INCENTIVE                  | \$3,023        | \$3,000                      | \$2,689        | \$3,000                       | \$3,000                                 | 0.00%                                                                           |
| SICK TIME BUY BACK         | \$1,194        | \$1,258                      | \$1,258        | \$1,296                       | \$1,296                                 | 3.02%                                                                           |
| ONE-TIME PAY<br>ADJUSTMENT | \$621          | \$654                        | \$654          | \$674                         | \$674                                   | 3.06%                                                                           |
| RETIREMENT                 | \$5,400        | \$6,341                      | \$5,107        | \$6,541                       | \$6,541                                 | 3.15%                                                                           |
| SOCIAL SECURITY            | \$4,625        | \$5,401                      | \$4,333        | \$5,560                       | \$5,560                                 | 2.94%                                                                           |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$142            | \$151                        | \$128            | \$143                         | \$143                                   | - 5 . 30%                                                                       |
| GROUP INSURANCE                         | \$6,907          | \$7,034                      | \$6,576          | \$7,996                       | \$7,996                                 | 13 . 68%                                                                        |
| <b>Total PERSONNEL COSTS</b>            | <b>\$85,471</b>  | <b>\$89,526</b>              | <b>\$79,552</b>  | <b>\$92,917</b>               | <b>\$92,917</b>                         | <b>3 . 79%</b>                                                                  |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$70             | \$80                         | -                | \$80                          | \$80                                    | 0 . 00%                                                                         |
| COMMUNICATIONS                          | -                | \$456                        | \$304            | \$456                         | \$456                                   | 0 . 00%                                                                         |
| EDUCATION & TRAINING                    | \$3,835          | \$9,608                      | \$918            | \$3,990                       | \$3,990                                 | - 58 . 47%                                                                      |
| OTHER INSURANCE                         | \$132            | \$190                        | \$215            | \$268                         | \$268                                   | 41 . 05%                                                                        |
| OFFICE SUPPLIES                         | \$1,104          | \$952                        | \$203            | \$1,067                       | \$1,067                                 | 12 . 08%                                                                        |
| WEARING APPAREL                         | \$33             | \$100                        | \$58             | \$100                         | \$100                                   | 0 . 00%                                                                         |
| OPERATING SUPPLIES                      | \$1,406          | -                            | -                | -                             | -                                       | -                                                                               |
| OTHER EQUIPMENT<br>MAINTENANCE          | \$1,347          | \$228                        | \$165            | \$228                         | \$228                                   | 0 . 00%                                                                         |
| COMPUTER<br>MAINTENANCE                 | \$10,065         | \$31,319                     | \$31,265         | \$31,319                      | \$31,319                                | 0 . 00%                                                                         |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$17,992</b>  | <b>\$42,933</b>              | <b>\$33,128</b>  | <b>\$37,508</b>               | <b>\$37,508</b>                         | <b>- 12 . 64%</b>                                                               |
| <b>Total Expenditures</b>               | <b>\$103,463</b> | <b>\$132,459</b>             | <b>\$112,680</b> | <b>\$130,425</b>              | <b>\$130,425</b>                        | <b>- 1 . 54%</b>                                                                |

## Personnel Summary

There is one full-time employee assigned to the GIS department.

### Information Technology

#### GIS Manager

(1)

Reports to Director of  
Administrative Services

## Summary of Goals

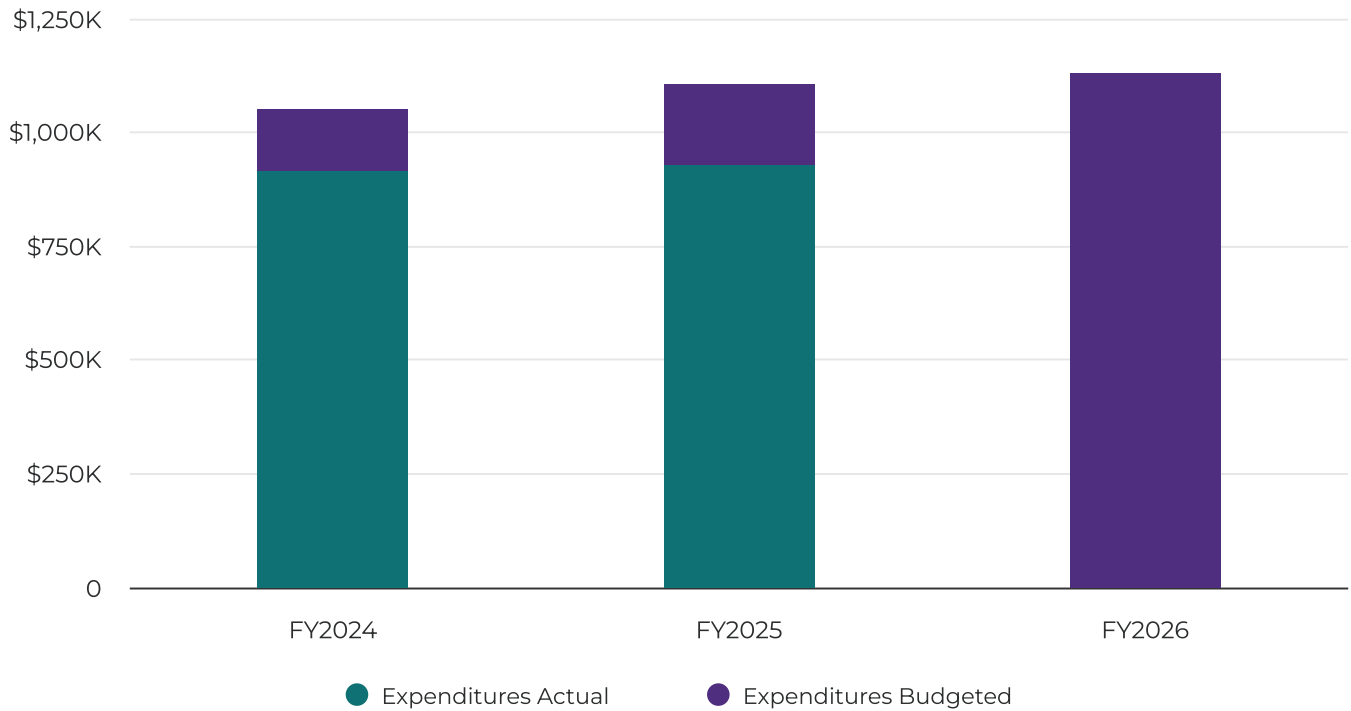
- Develop flow and rules between Planning, GIS and other agencies to address input and notification.
- Assign 911 addresses within city boundaries.
- Establish a tracking and project management system for GIS to better track and report on projects, requests, issues, staff time, department use, and tasks.
- Complete all projects in a timely manner.

# FINANCIAL ADMINISTRATION

Financial Administration provides the accounting, audit, budget, tax, investing, purchasing, billing and financial administrative services for the City. It includes the Finance Department, Tax Services, and Utility Billing and Collections.

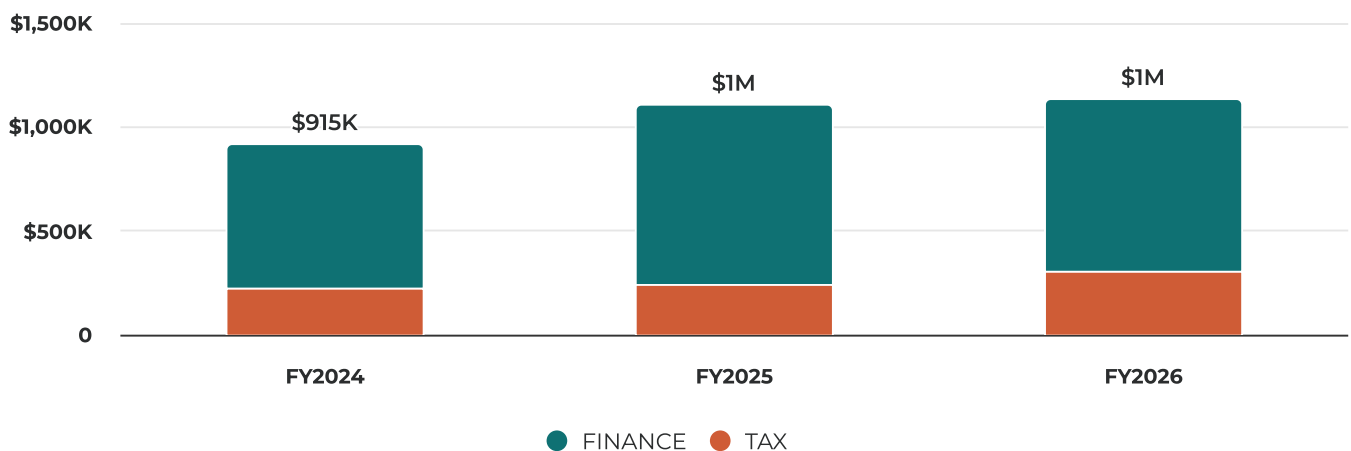
## Expenditure Summary

Historical Expenditures Across Department

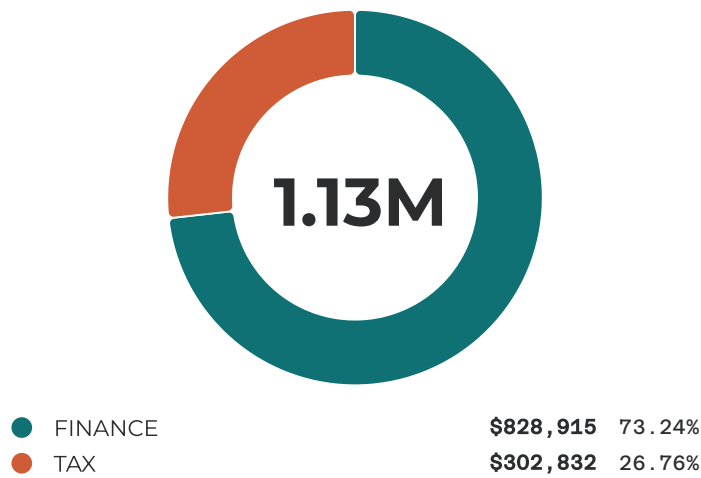


## Expenditures by Department

Historical Expenditures by Department



FY26 Expenditures by Department

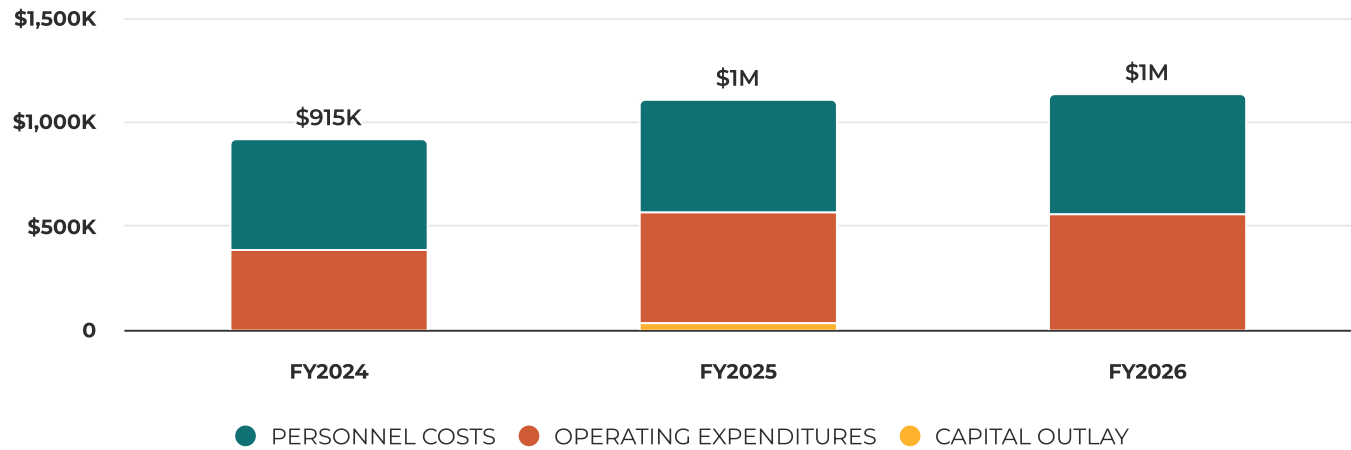


Expenditures by Department

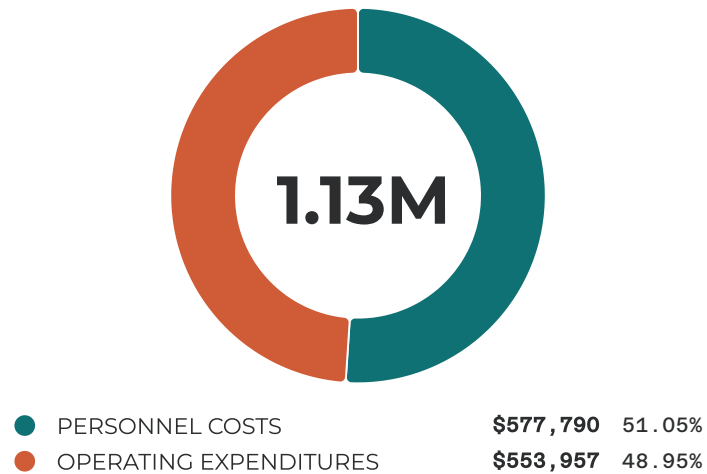
| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| FINANCE            | \$693,785      | \$864,021                    | \$695,120      | \$828,915                     | \$828,915                               | -4.06%                                                                          |
| TAX                | \$221,436      | \$242,608                    | \$234,532      | \$302,832                     | \$302,832                               | 24.82%                                                                          |
| Total Expenditures | \$915,221      | \$1,106,629                  | \$929,653      | \$1,131,747                   | \$1,131,747                             | 2.27%                                                                           |

Expenditures by Category

Historical Expenditures by Category



## FY26 Expenditures by Category



## Expenditures by Category

| Category                  | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS           | \$531,139        | \$545,715                    | \$486,526        | \$577,790                     | \$577,790                               | 5.88%                                                                           |
| OPERATING EXPENDITURES    | \$384,082        | \$525,584                    | \$443,126        | \$553,957                     | \$553,957                               | 5.40%                                                                           |
| CAPITAL OUTLAY            | -                | \$35,330                     | -                | -                             | -                                       | -100.00%                                                                        |
| <b>Total Expenditures</b> | <b>\$915,221</b> | <b>\$1,106,629</b>           | <b>\$929,653</b> | <b>\$1,131,747</b>            | <b>\$1,131,747</b>                      | <b>2.27%</b>                                                                    |



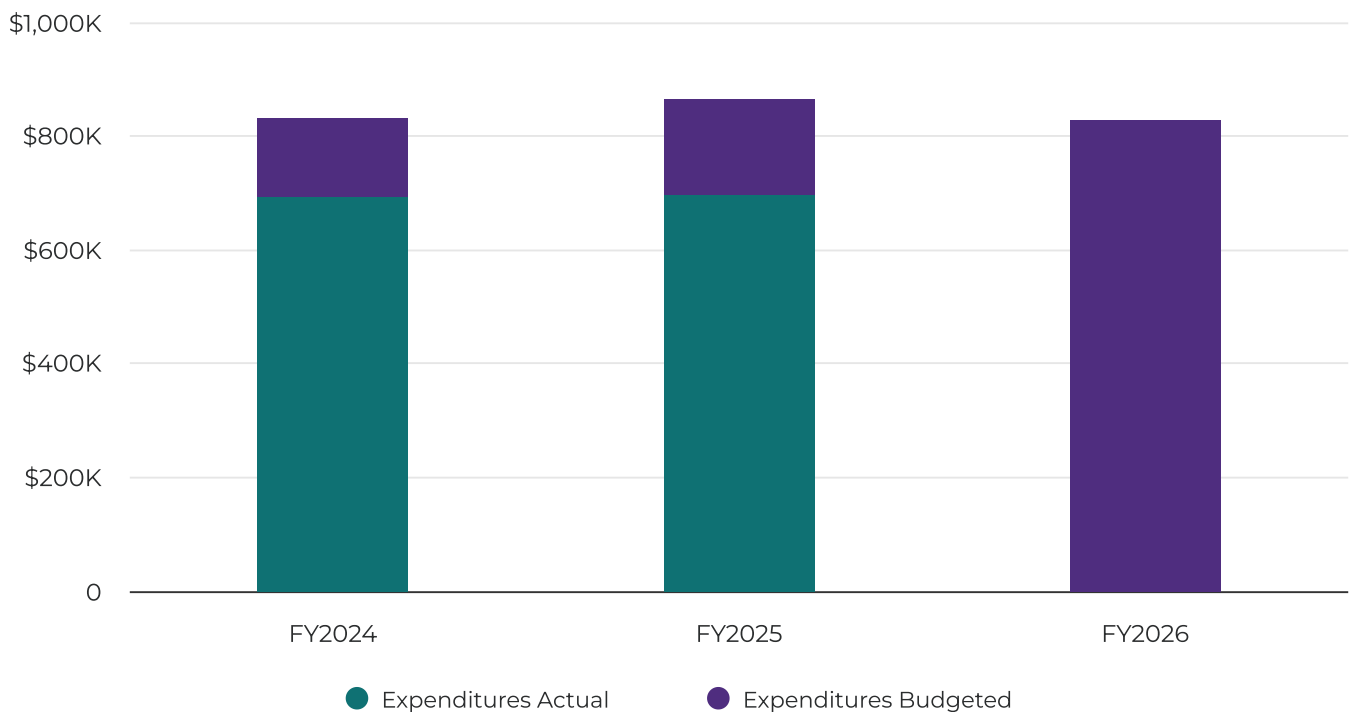
# FINANCE

Finance 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 department assists in the development of the budget and capital improvement plan and monitors the city's spending in relation to said budget. Finance is also responsible for the preparation and audit of the annual comprehensive financial report. Further, Finance is responsible for cash management and investments, processing receipts of city monies, accounts receivable, accounts payable, payroll, and fixed assets.

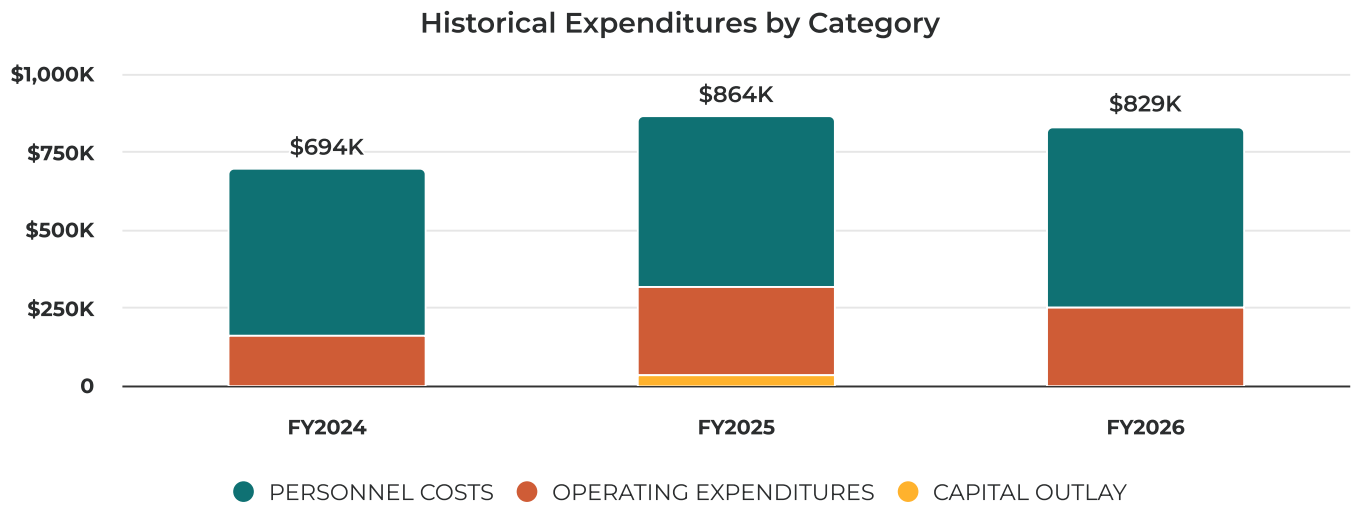
The Finance department assists in the procurement of supplies, equipment and services for all departments within the city organization. Procurement activities include establishing annual contract and blanket purchase orders to reduce costs; preparing bid specifications and tabulations; conducting bid proceedings; expediting materials; and preparing recommendations to the city council for purchases over \$25,000. This division is also responsible for vehicle inventory (i.e. titles and licenses) and disposal of city-owned surplus property.

## Expenditure Summary

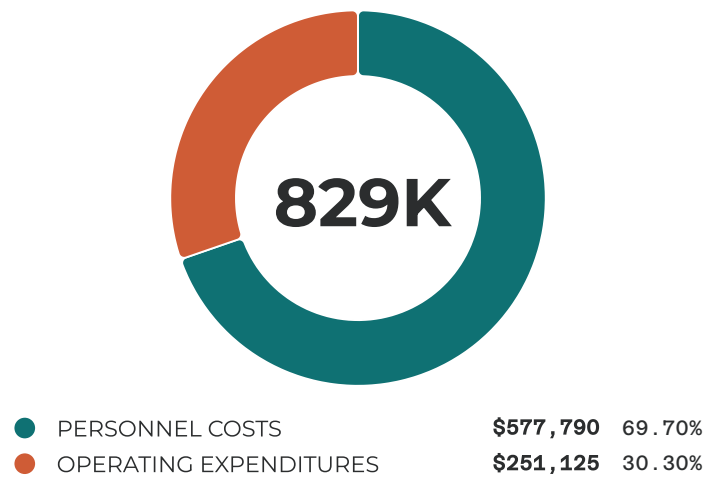
### Historical Expenditures Across Department



## Expenditures by Category



### FY26 Expenditures by Category



### Expenditures by Category

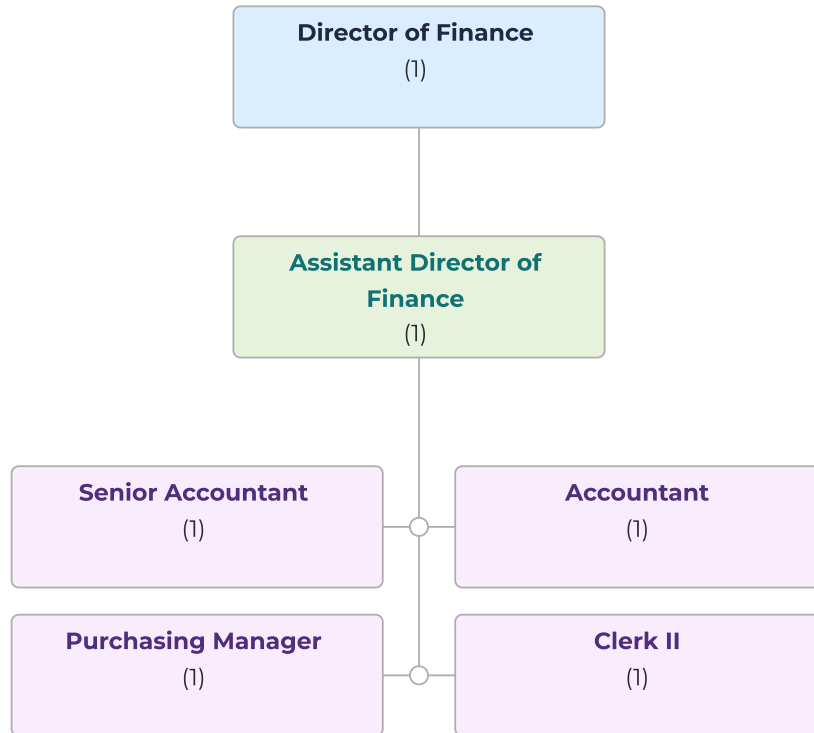
| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>     |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$409,907      | \$417,248                    | \$373,512      | \$440,874                     | \$440,874                               | 5.66%                                                                           |
| INCENTIVE PAY              | \$684          | \$960                        | \$860          | \$960                         | \$960                                   | 0.00%                                                                           |
| SICK TIME BUY BACK         | \$3,478        | \$3,673                      | \$3,674        | \$4,982                       | \$4,982                                 | 35.64%                                                                          |
| ONE-TIME PAY<br>ADJUSTMENT | \$3,958        | \$4,128                      | \$3,871        | \$4,362                       | \$4,362                                 | 5.67%                                                                           |
| RETIREMENT                 | \$35,196       | \$38,829                     | \$32,748       | \$41,171                      | \$41,171                                | 6.03%                                                                           |
| SOCIAL SECURITY            | \$31,386       | \$32,956                     | \$28,942       | \$34,881                      | \$34,881                                | 5.84%                                                                           |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$876            | \$917                        | \$781            | \$898                         | \$898                                   | -2.07%                                                                          |
| GROUP INSURANCE                         | \$41,419         | \$42,204                     | \$38,410         | \$44,862                      | \$44,862                                | 6.30%                                                                           |
| CAR ALLOWANCE                           | \$3,630          | \$3,600                      | \$3,195          | \$3,600                       | \$3,600                                 | 0.00%                                                                           |
| CELL-PHONE<br>ALLOWANCE                 | \$605            | \$1,200                      | \$533            | \$1,200                       | \$1,200                                 | 0.00%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$531,139</b> | <b>\$545,715</b>             | <b>\$486,526</b> | <b>\$577,790</b>              | <b>\$577,790</b>                        | <b>5.88%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$2,677          | \$2,760                      | \$2,456          | \$2,760                       | \$2,760                                 | 0.00%                                                                           |
| PRINTING                                | \$112            | \$200                        | \$137            | \$200                         | \$200                                   | 0.00%                                                                           |
| ADVERTISING & PUBLIC<br>NOTICES         | \$712            | \$1,500                      | \$1,433          | \$1,500                       | \$1,500                                 | 0.00%                                                                           |
| EDUCATION & TRAINING                    | \$6,066          | \$14,100                     | \$6,653          | \$16,040                      | \$16,040                                | 13.76%                                                                          |
| OTHER INSURANCE                         | \$794            | \$1,135                      | \$1,236          | \$1,543                       | \$1,543                                 | 35.95%                                                                          |
| DUES & SUBSCRIPTIONS                    | \$1,624          | \$2,919                      | \$1,074          | \$2,919                       | \$2,919                                 | 0.00%                                                                           |
| OUTSIDE<br>PROFESSIONALS                | \$24,875         | \$58,625                     | \$55,203         | \$37,900                      | \$37,900                                | -35.35%                                                                         |
| SPECIAL SERVICES                        | \$64,321         | \$41,275                     | \$46,467         | \$54,832                      | \$54,832                                | 32.85%                                                                          |
| OFFICE SUPPLIES                         | \$1,292          | \$700                        | \$400            | \$700                         | \$700                                   | 0.00%                                                                           |
| WEARING APPAREL                         | \$467            | \$700                        | \$214            | \$875                         | \$875                                   | 25.00%                                                                          |
| OPERATING SUPPLIES                      | \$37             | \$3,000                      | \$110            | \$3,000                       | \$3,000                                 | 0.00%                                                                           |
| OFFICE EQUIPMENT                        | -                | \$500                        | -                | \$500                         | \$500                                   | 0.00%                                                                           |
| COMPUTER<br>MAINTENANCE                 | \$60,821         | \$155,562                    | \$92,182         | \$128,356                     | \$128,356                               | -17.49%                                                                         |
| BANK CHARGES                            | -\$1,152         | -                            | \$1,028          | -                             | -                                       | -                                                                               |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$162,646</b> | <b>\$282,976</b>             | <b>\$208,594</b> | <b>\$251,125</b>              | <b>\$251,125</b>                        | <b>-11.26%</b>                                                                  |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| COMPUTER EQUIPMENT                      | -                | \$35,330                     | -                | -                             | -                                       | -100.00%                                                                        |
| <b>Total CAPITAL OUTLAY</b>             | <b>-</b>         | <b>\$35,330</b>              | <b>-</b>         | <b>-</b>                      | <b>-</b>                                | <b>-100.00%</b>                                                                 |
| <b>Total Expenditures</b>               | <b>\$693,785</b> | <b>\$864,021</b>             | <b>\$695,120</b> | <b>\$828,915</b>              | <b>\$828,915</b>                        | <b>-4.06%</b>                                                                   |

## Personnel Summary

There are six full-time employees assigned to the Finance department.

## Finance Department



## Summary of Goals

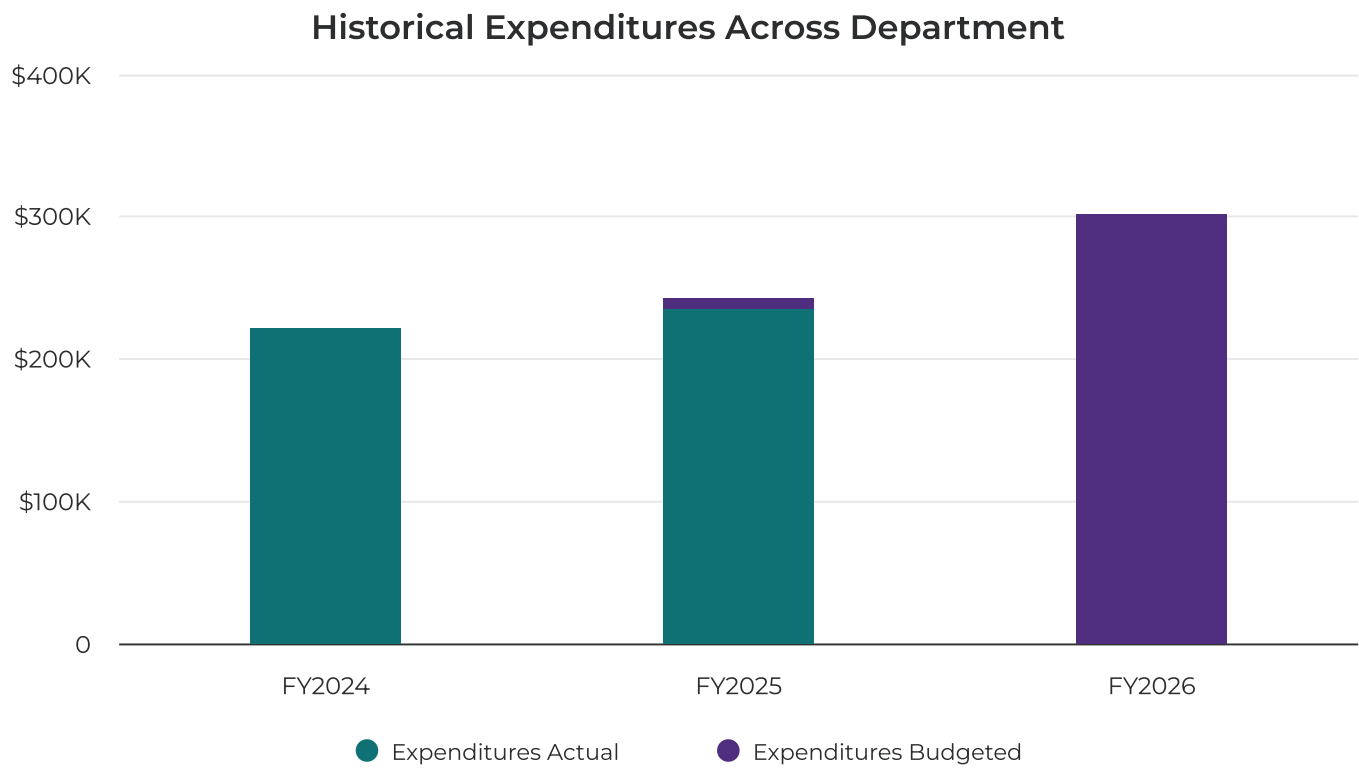
- Provide timely and accurate financial reporting to City Council, city departments and citizens.
- Maintain budgetary controls to ensure compliance with the annual budget as adopted by the City Council.
- Manage cash and investments to ensure that the city receives a maximum rate of return on its investments with minimal risk while maintaining an adequate cash flow.
- Maintain a system of internal controls that will ensure that the assets of the city are adequately protected.
- Provide financial reporting in conformity with generally accepted accounting principles that receives the Government Finances Officers Association (GFOA) Certificate of Achievement.
- Foster a “customer-oriented” approach toward internal departments of the city.
- Provide the City of Stephenville user departments with needed materials and services by utilizing best-value purchases in a timely manner.
- Conduct the sale of city-owned surplus property according to city ordinances.

# TAX

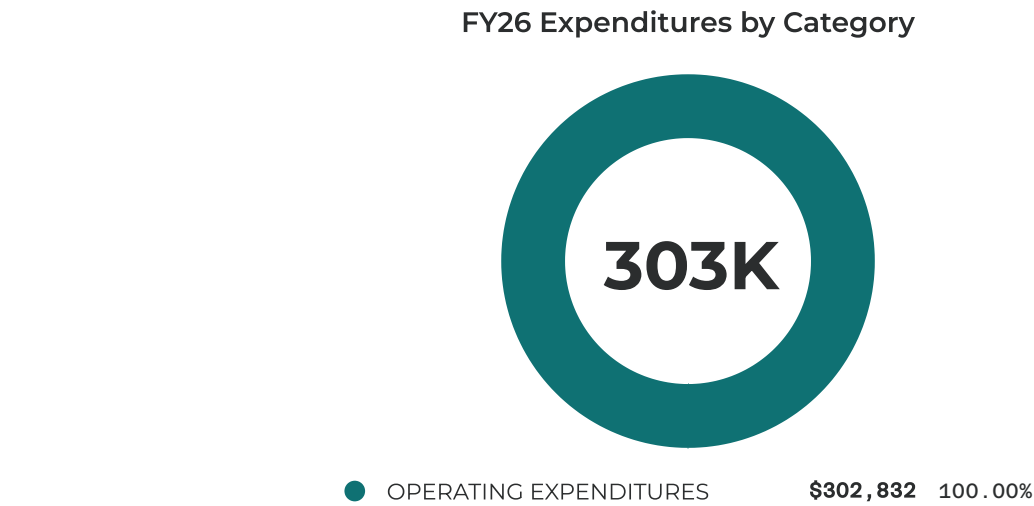
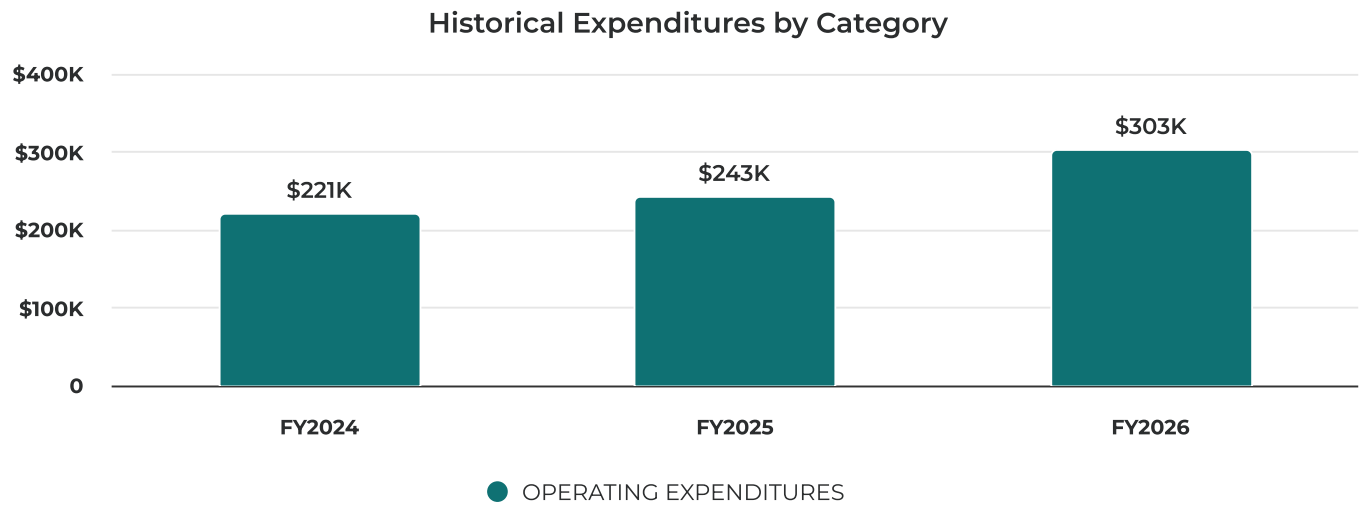
Tax administration office duties are contracted out to the Erath County Appraisal District (ECAD) for property appraisal services and to the Erath County Tax Assessor-Collector for tax collection services.

The function performed by the ECAD includes the appraisal of real and personal property located within the city limits of Stephenville. The Erath County Tax Assessor-Collector is responsible for billing and collection of all current and delinquent property taxes levied by the city.

## Expenditure Summary



# Expenditures by Category



## Expenditures by Category

| Category                                          | FY 2024<br>YTD             | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD             | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------------------------------|----------------------------|------------------------------|----------------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <strong>OPERATING<br/>EXPENDITURES</strong>       |                            |                              |                            |                               |                                         |                                                                                 |
| OUTSIDE PROF.-ECAD                                | \$215,186                  | \$235,608                    | \$228,667                  | \$240,832                     | \$240,832                               | 2.22%                                                                           |
| OUTSIDE PROF.-ECTAC                               | \$6,250                    | \$7,000                      | \$5,866                    | \$62,000                      | \$62,000                                | 785.71%                                                                         |
| <strong>Total OPERATING<br/>EXPENDITURES</strong> | <strong>\$221,436</strong> | <strong>\$242,608</strong>   | <strong>\$234,532</strong> | <strong>\$302,832</strong>    | <strong>\$302,832</strong>              | <strong>24.82%</strong>                                                         |
| <strong>Total Expenditures</strong>               | <strong>\$221,436</strong> | <strong>\$242,608</strong>   | <strong>\$234,532</strong> | <strong>\$302,832</strong>    | <strong>\$302,832</strong>              | <strong>24.82%</strong>                                                         |

## Personnel Summary

There are no employees assigned to the Tax department.

## Summary of Goals

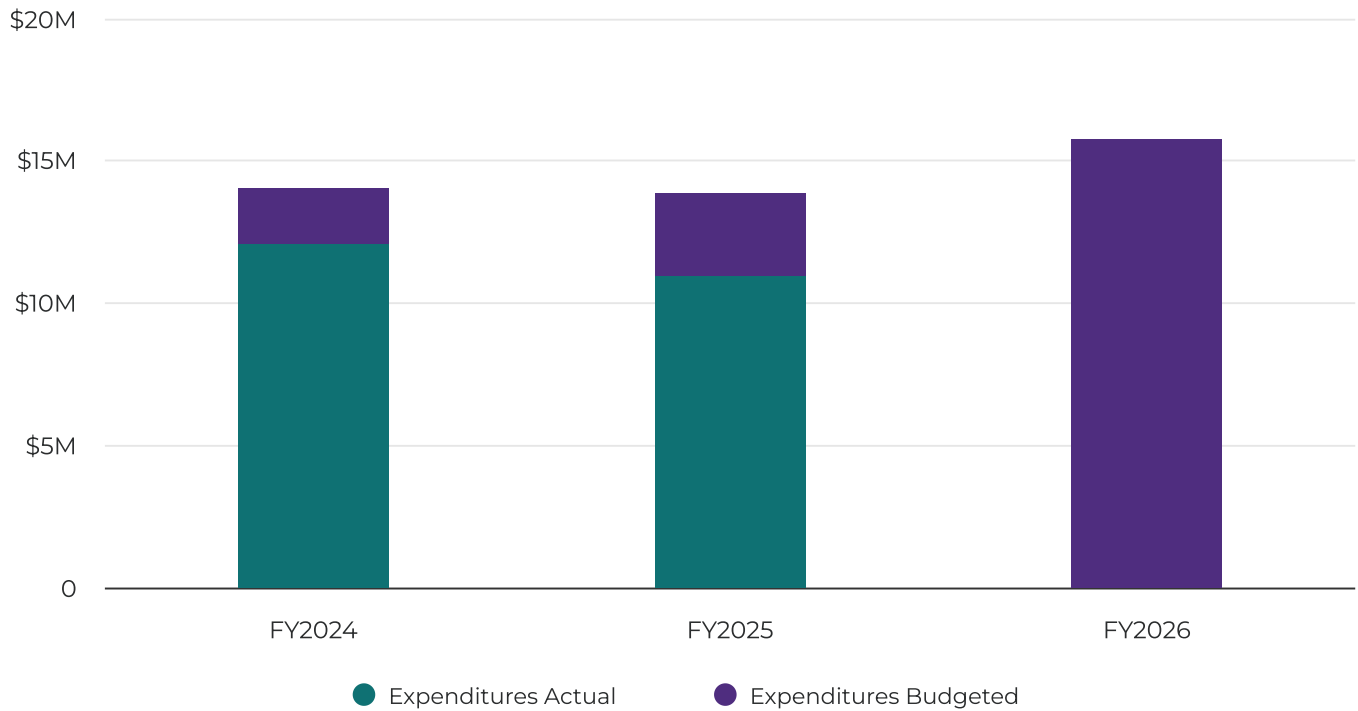
- Provide timely and accurate property tax billing and collections.
- Provide timely and accurate tax billing and collection financial reporting to the city.

# PUBLIC SAFETY

The Public Safety Division includes Fire, EMS, Police, and Municipal Court. Revenues and expenditures are located in the General Fund, Child Safety Fund, Court Technology Fund, and Public Safety Fund.

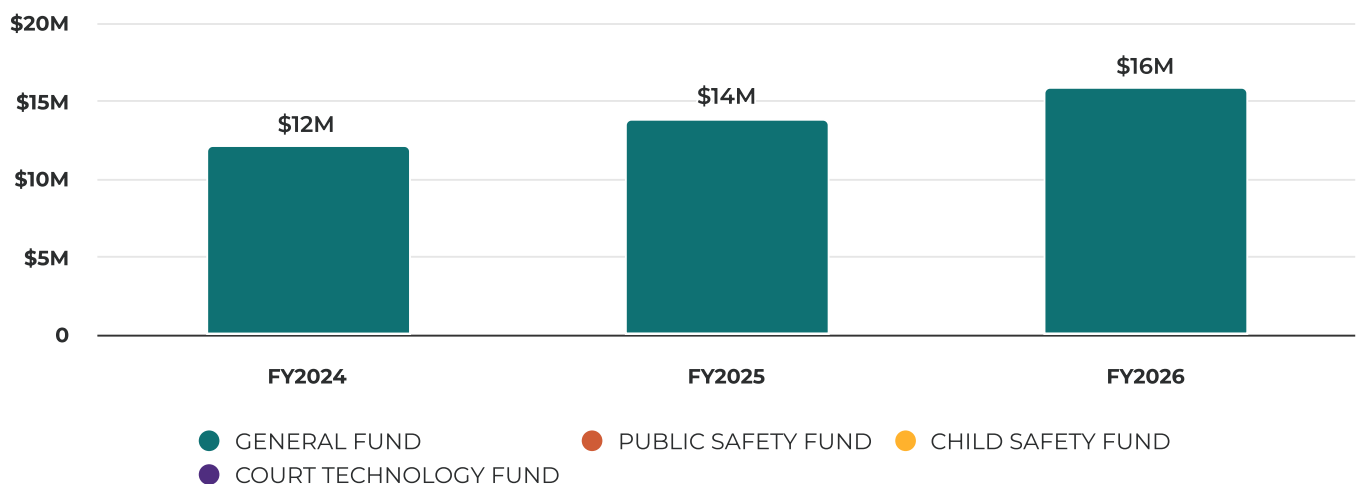
## Expenditure Summary

### Historical Expenditures Across Department



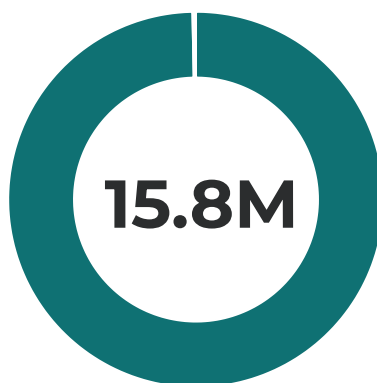
## Expenditures by Fund

### Historical Expenditures by Fund





## FY26 Expenditures by Fund

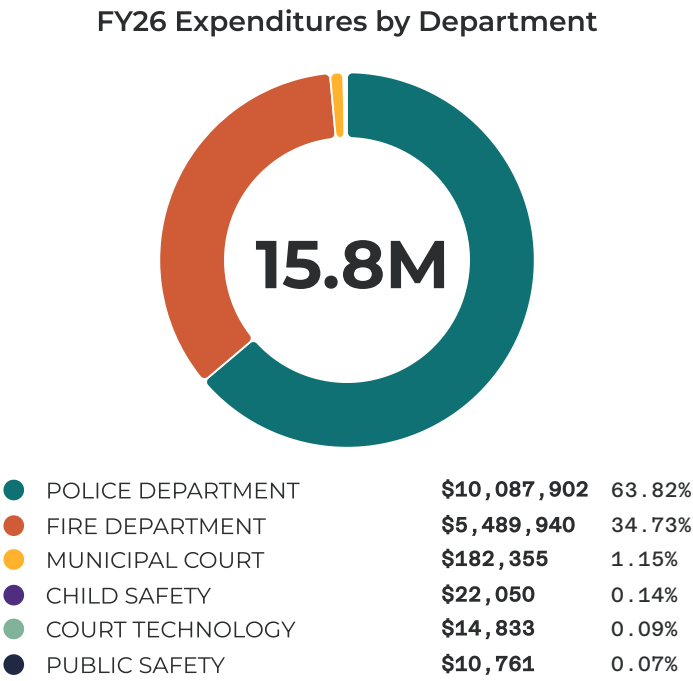
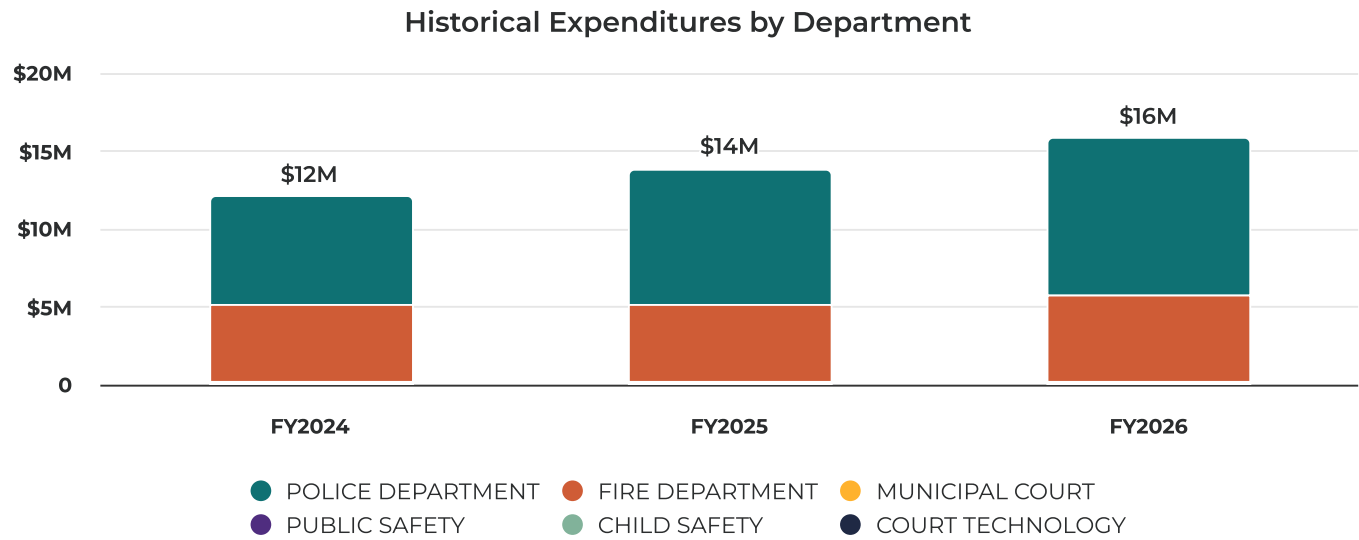


|                       |              |        |
|-----------------------|--------------|--------|
| GENERAL FUND          | \$15,760,197 | 99.70% |
| CHILD SAFETY FUND     | \$22,050     | 0.14%  |
| COURT TECHNOLOGY FUND | \$14,833     | 0.09%  |
| PUBLIC SAFETY FUND    | \$10,761     | 0.07%  |

## Expenditures by Fund

| Category                  | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND              | \$12,062,883        | \$13,764,379           | \$10,918,171        | \$15,762,320            | \$15,760,197                   | 14.50%                                                        |
| CHILD SAFETY FUND         | -                   | -                      | -                   | \$21,000                | \$22,050                       | -                                                             |
| COURT TECHNOLOGY FUND     | \$1,179             | \$4,333                | \$884               | \$14,833                | \$14,833                       | 242.33%                                                       |
| PUBLIC SAFETY FUND        | \$7,408             | \$64,225               | \$34,708            | \$10,761                | \$10,761                       | -83.24%                                                       |
| <b>Total Expenditures</b> | <b>\$12,071,470</b> | <b>\$13,832,937</b>    | <b>\$10,953,763</b> | <b>\$15,808,914</b>     | <b>\$15,807,841</b>            | <b>14.28%</b>                                                 |

# Expenditures by Department

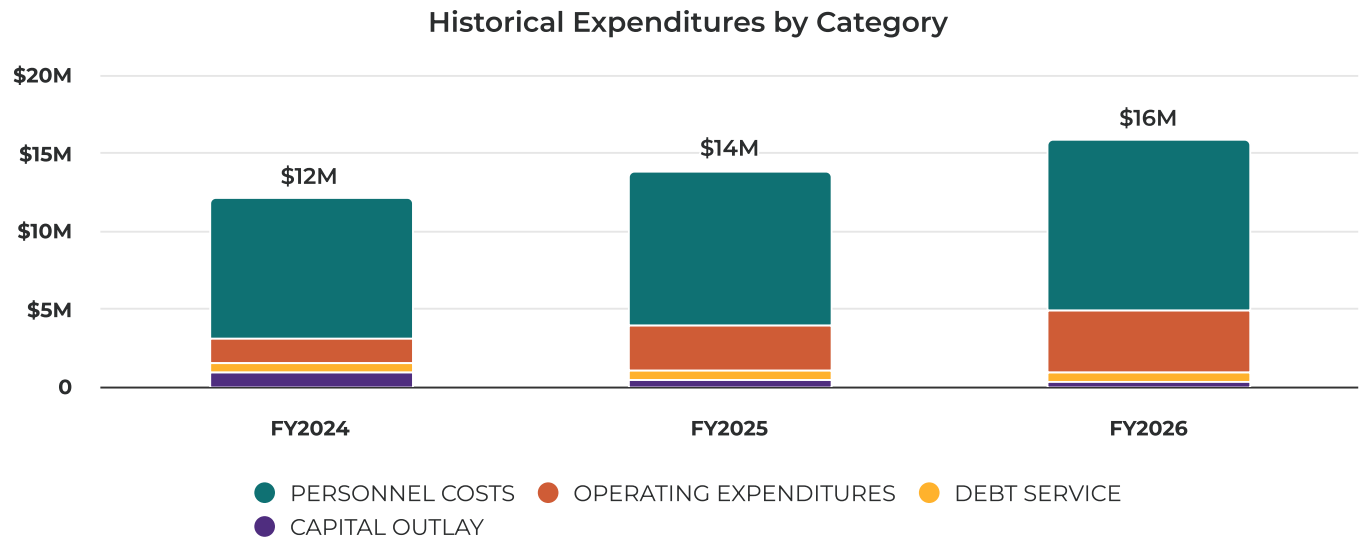


## Expenditures by Department

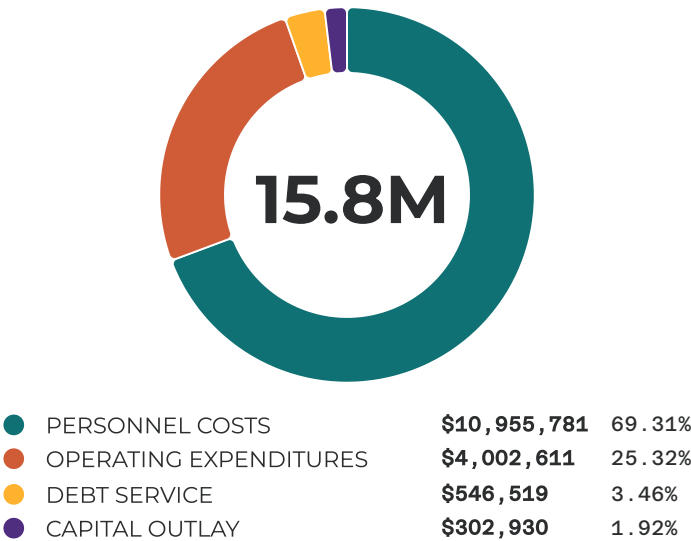
| Category         | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| FIRE DEPARTMENT  | \$4,999,339 | \$4,925,242            | \$4,607,080 | \$5,492,063             | \$5,489,940                    | 11.47%                                                        |
| CHILD SAFETY     | -           | -                      | -           | \$21,000                | \$22,050                       | -                                                             |
| COURT TECHNOLOGY | \$1,179     | \$4,333                | \$884       | \$14,833                | \$14,833                       | 242.33%                                                       |
| PUBLIC SAFETY    | \$7,408     | \$64,225               | \$34,708    | \$10,761                | \$10,761                       | -83.24%                                                       |

| Category                  | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| MUNICIPAL COURT           | \$155,744           | \$159,182              | \$154,392           | \$182,355               | \$182,355                      | 14.56%                                                        |
| POLICE DEPARTMENT         | \$6,907,800         | \$8,679,955            | \$6,156,698         | \$10,087,902            | \$10,087,902                   | 16.22%                                                        |
| <b>Total Expenditures</b> | <b>\$12,071,470</b> | <b>\$13,832,937</b>    | <b>\$10,953,763</b> | <b>\$15,808,914</b>     | <b>\$15,807,841</b>            | <b>14.28%</b>                                                 |

Expenditures by Category



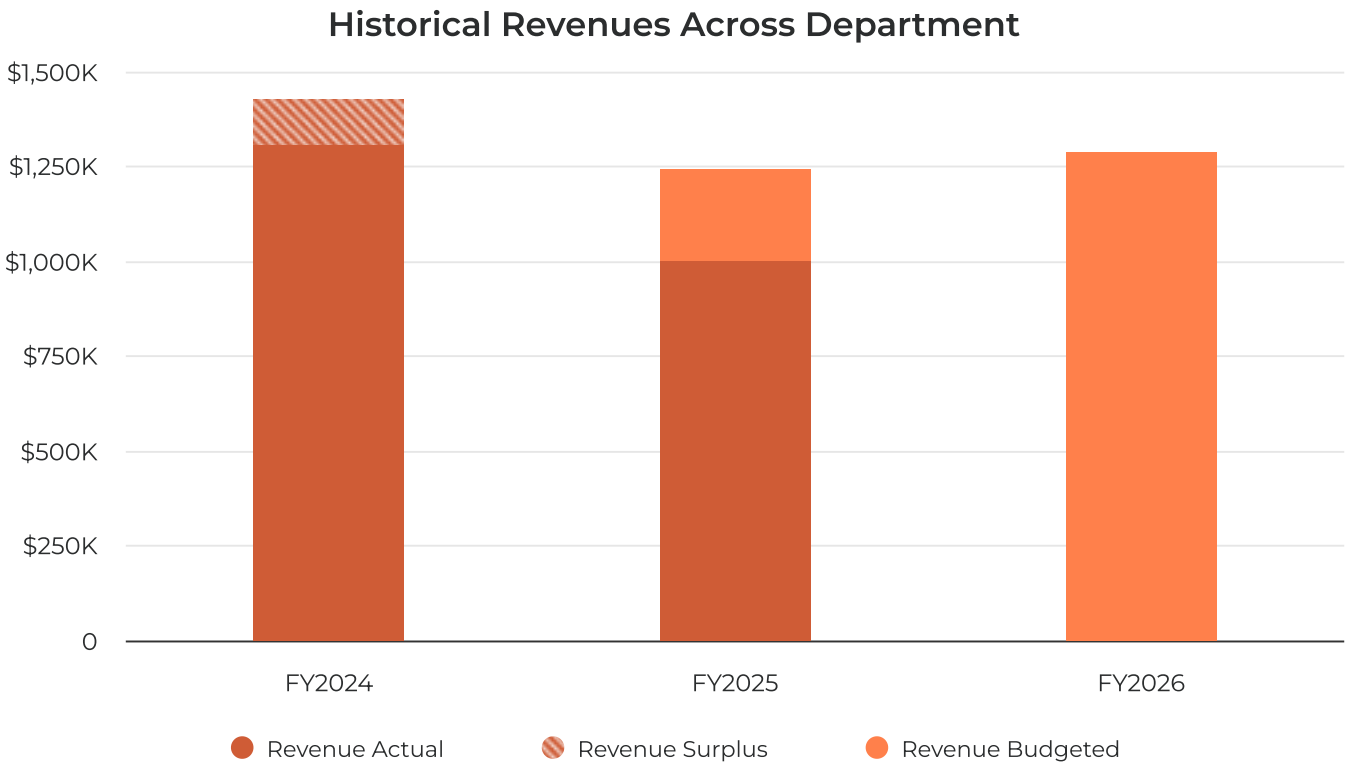
FY26 Expenditures by Category



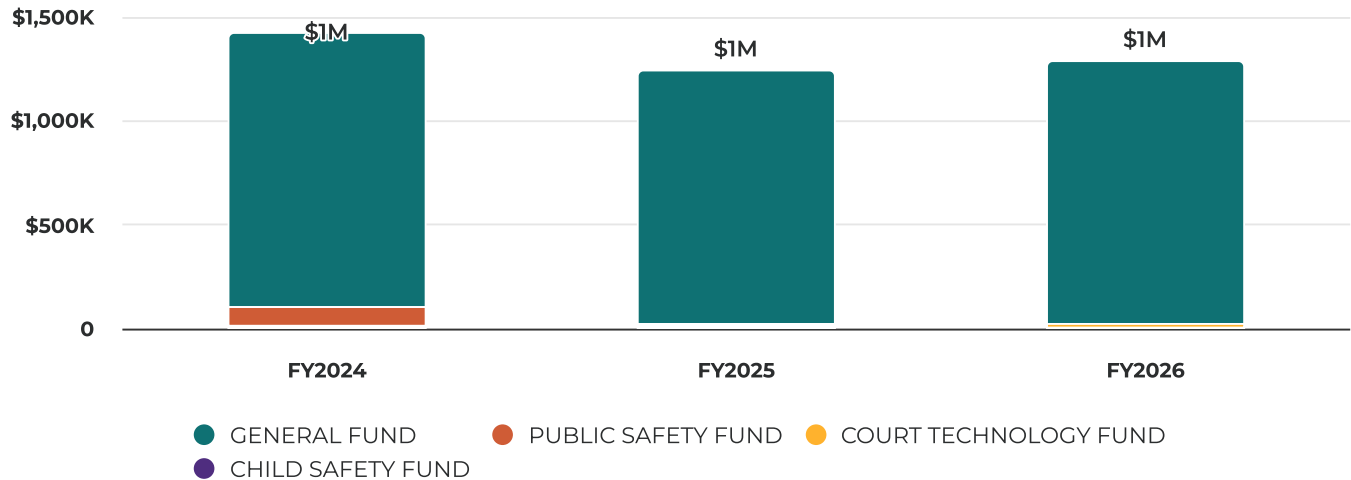
Expenditures by Category

| Category                  | FY 2024 YTD         | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|---------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS           | \$8,977,261         | \$9,870,822            | \$8,386,452         | \$10,938,420            | \$10,955,781                   | 10.99%                                                        |
| OPERATING EXPENDITURES    | \$1,592,024         | \$2,944,658            | \$1,851,360         | \$4,001,561             | \$4,002,611                    | 35.93%                                                        |
| CAPITAL OUTLAY            | \$876,021           | \$419,407              | \$226,816           | \$322,414               | \$302,930                      | -27.77%                                                       |
| DEBT SERVICE              | \$626,164           | \$598,050              | \$489,135           | \$546,519               | \$546,519                      | -8.62%                                                        |
| <b>Total Expenditures</b> | <b>\$12,071,470</b> | <b>\$13,832,937</b>    | <b>\$10,953,763</b> | <b>\$15,808,914</b>     | <b>\$15,807,841</b>            | <b>14.28%</b>                                                 |

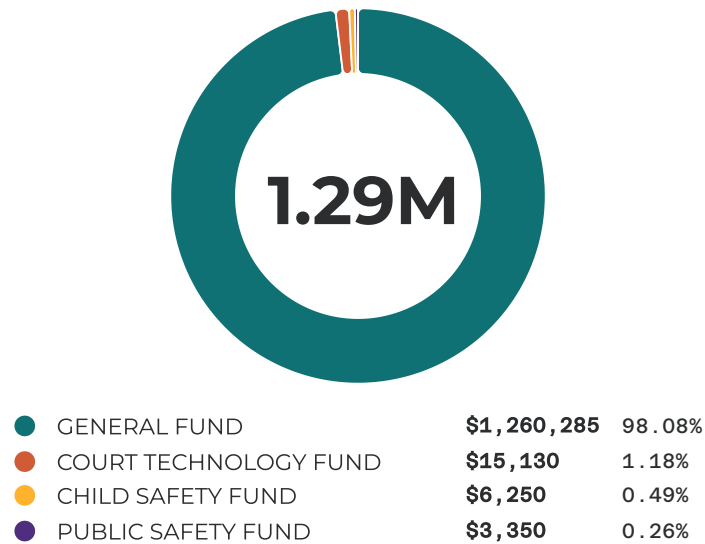
Revenue Summary



## Revenues by Fund



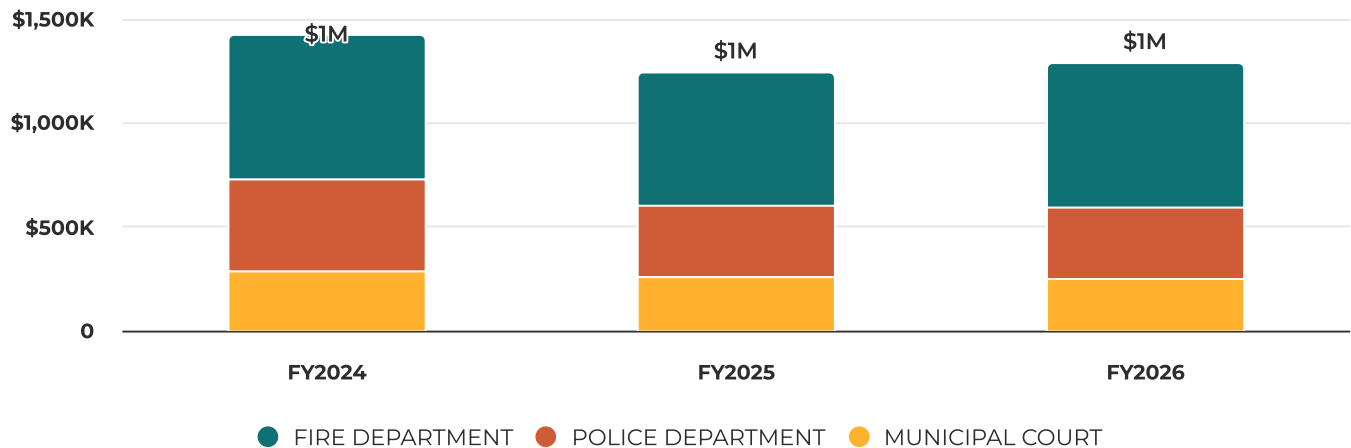
### FY26 Revenues by Fund



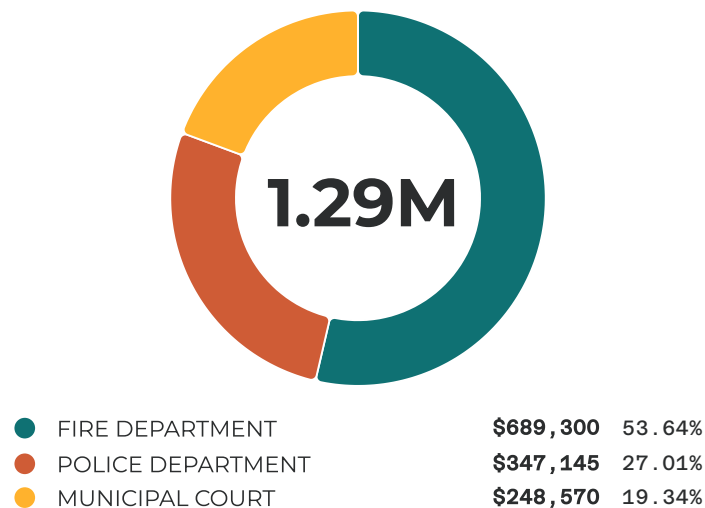
## Revenues by Fund

| Category              | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND          | \$1,322,953        | \$1,221,435            | \$883,438        | \$1,260,285             | \$1,260,285                    | 3.18%                                                         |
| CHILD SAFETY FUND     | \$2,935            | \$3,125                | \$4,720          | \$6,250                 | \$6,250                        | 100.00%                                                       |
| COURT TECHNOLOGY FUND | \$15,071           | \$14,240               | \$13,488         | \$15,130                | \$15,130                       | 6.25%                                                         |
| PUBLIC SAFETY FUND    | \$85,581           | \$3,200                | \$96,753         | \$3,350                 | \$3,350                        | 4.69%                                                         |
| <b>Total Revenues</b> | <b>\$1,426,540</b> | <b>\$1,242,000</b>     | <b>\$998,399</b> | <b>\$1,285,015</b>      | <b>\$1,285,015</b>             | <b>3.46%</b>                                                  |

## Revenues by Department



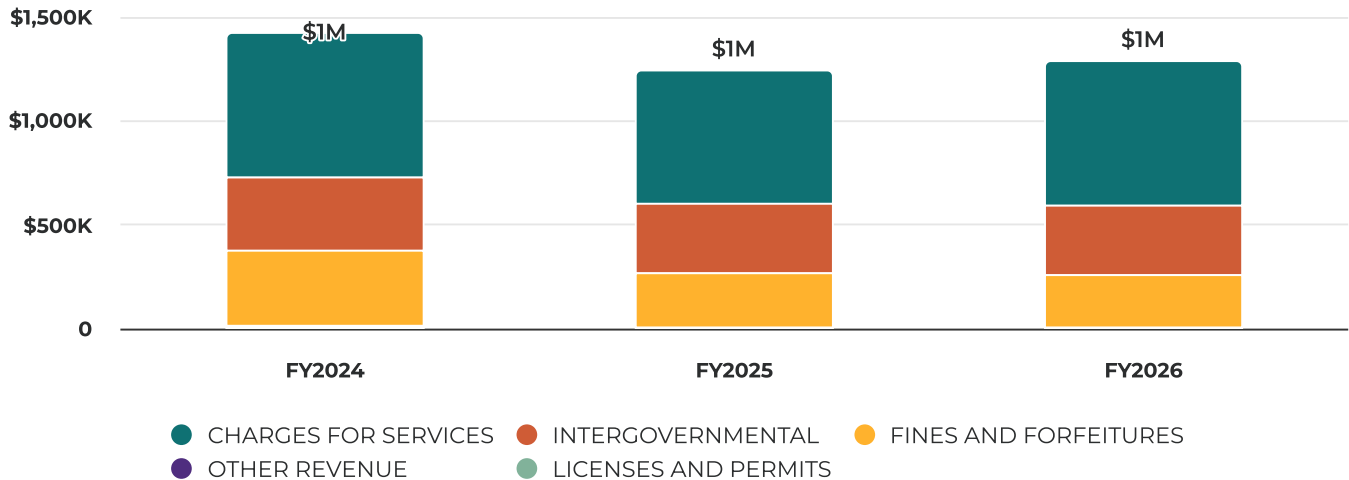
### FY26 Revenues by Department



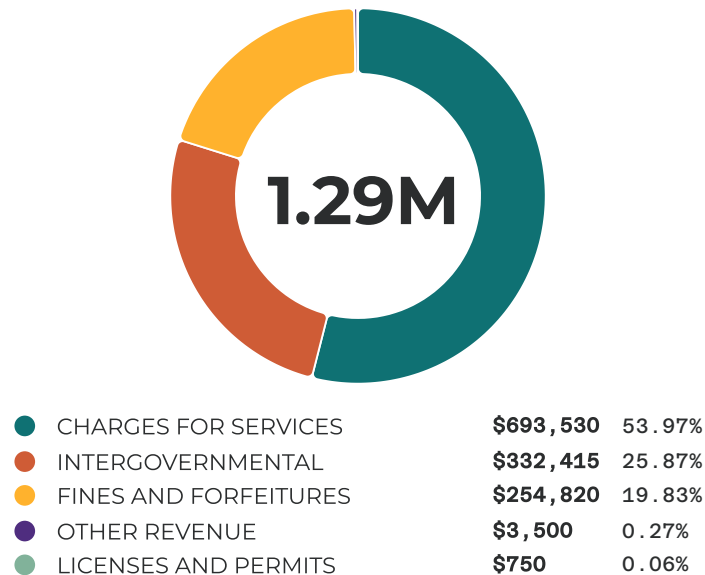
## Revenues by Department

| Category              | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| POLICE DEPARTMENT     | \$445,042          | \$343,870              | \$159,392        | \$347,145               | \$347,145                      | 0.95%                                                         |
| MUNICIPAL COURT       | \$283,196          | \$259,630              | \$237,764        | \$248,570               | \$248,570                      | -4.26%                                                        |
| FIRE DEPARTMENT       | \$698,302          | \$638,500              | \$601,242        | \$689,300               | \$689,300                      | 7.96%                                                         |
| <b>Total Revenues</b> | <b>\$1,426,540</b> | <b>\$1,242,000</b>     | <b>\$998,399</b> | <b>\$1,285,015</b>      | <b>\$1,285,015</b>             | <b>3.46%</b>                                                  |

## Revenues by Revenue Source



### FY26 Revenues by Revenue Source



### Revenues by Revenue Source

| Category              | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| LICENSES AND PERMITS  | \$705              | \$550                  | \$1,180          | \$750                   | \$750                          | 36.36%                                                        |
| FINES AND FORFEITURES | \$364,431          | \$262,755              | \$330,432        | \$254,820               | \$254,820                      | -3.02%                                                        |
| INTERGOVERNMENTAL     | \$357,552          | \$332,265              | \$60,378         | \$332,415               | \$332,415                      | 0.05%                                                         |
| CHARGES FOR SERVICES  | \$695,074          | \$642,930              | \$603,304        | \$693,530               | \$693,530                      | 7.87%                                                         |
| OTHER REVENUE         | \$8,778            | \$3,500                | \$3,105          | \$3,500                 | \$3,500                        | 0.00%                                                         |
| <b>Total Revenues</b> | <b>\$1,426,540</b> | <b>\$1,242,000</b>     | <b>\$998,399</b> | <b>\$1,285,015</b>      | <b>\$1,285,015</b>             | <b>3.46%</b>                                                  |

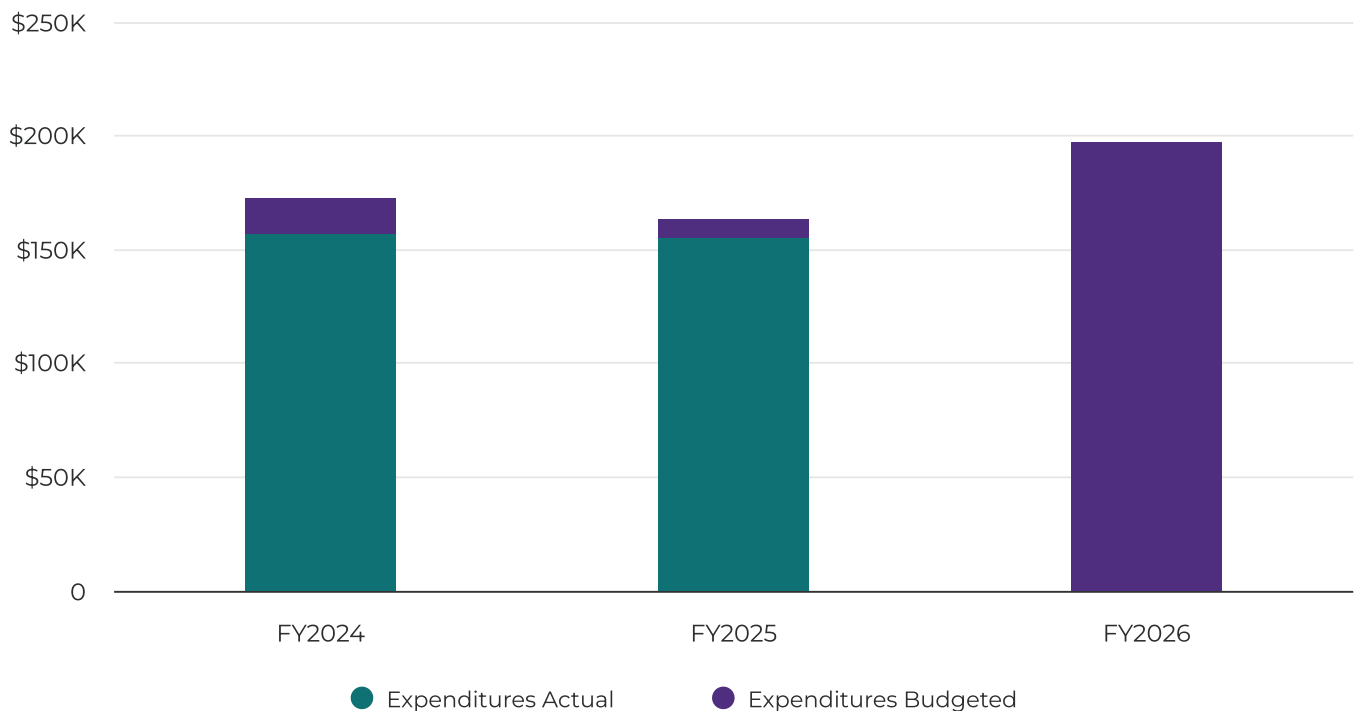
# MUNICIPAL COURT

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 Stephenville, processed by the Stephenville Police officers and Code Enforcement officers. The Municipal Court process 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 and 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 citywide code enforcement effort.

The Municipal Court Judge is contracted for a two-year term. The judge presides over trials and hearings, levies fines, sets bails, accepts bonds, issues arrest and search warrants, administers juvenile magistrate's warning and arraigns prisoners.

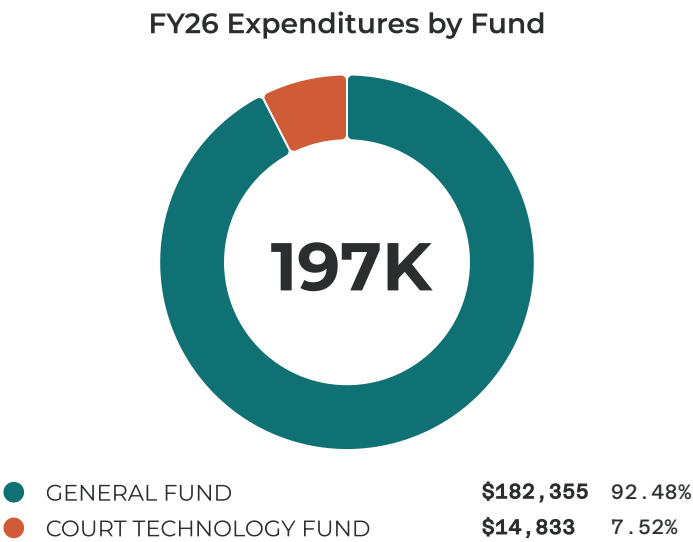
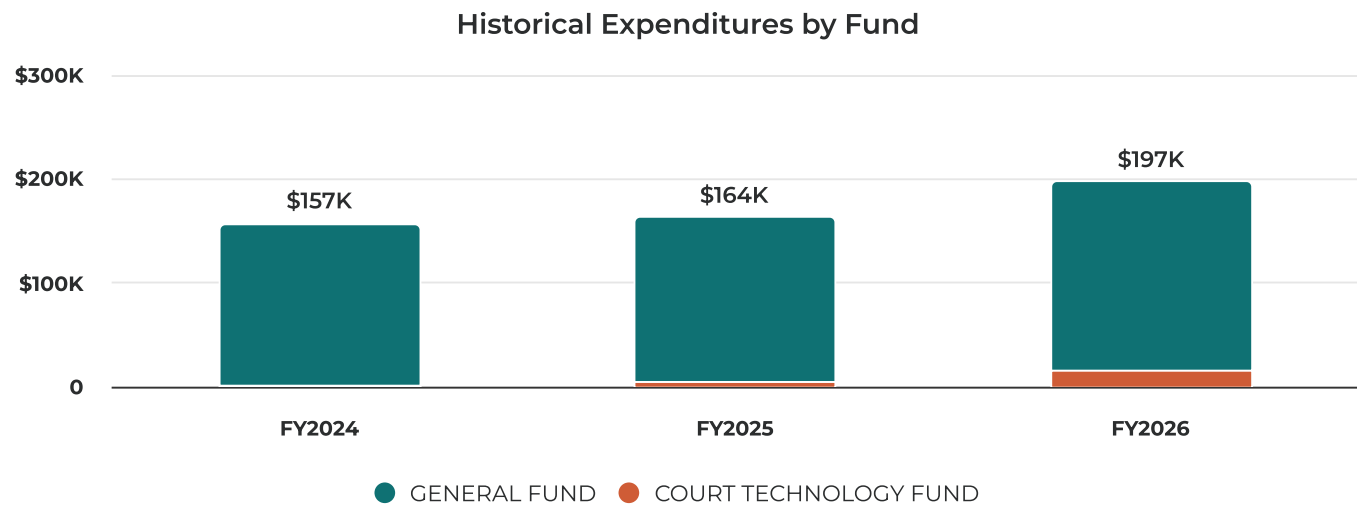
## Expenditure Summary

### Historical Expenditures Across Department





Expenditures by Fund

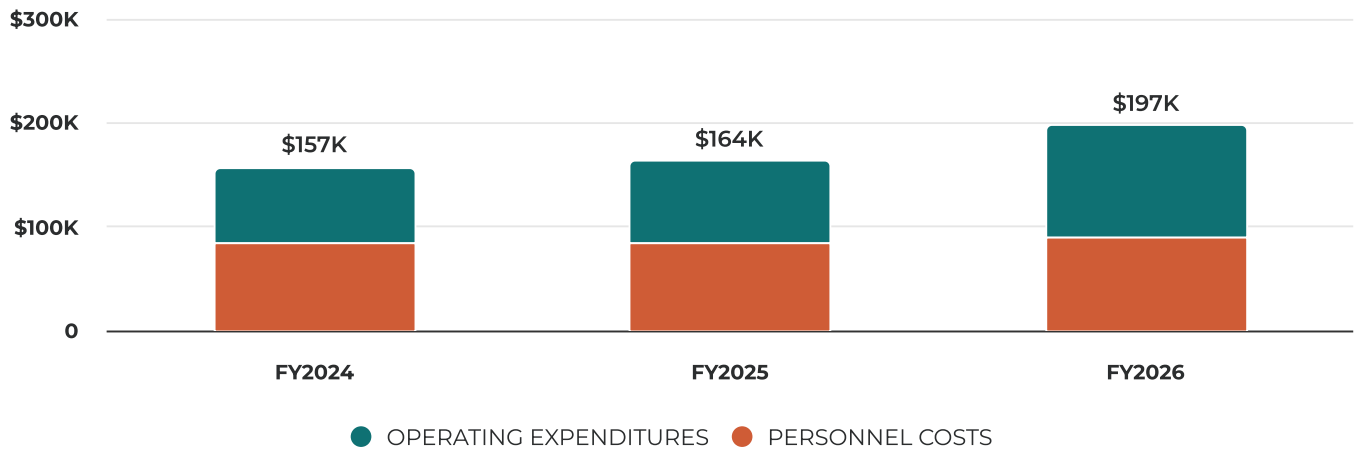


Expenditures by Fund

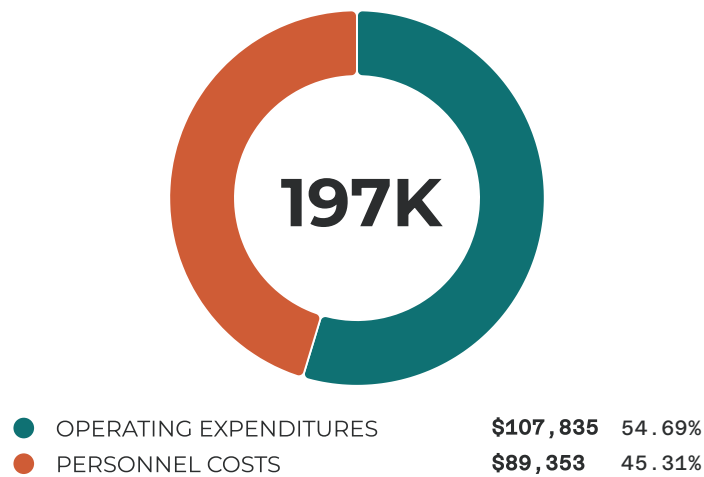
| Category              | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND          | \$155,744      | \$159,182                    | \$154,392      | \$182,355                     | \$182,355                               | 14.56%                                                                          |
| COURT TECHNOLOGY FUND | \$1,179        | \$4,333                      | \$884          | \$14,833                      | \$14,833                                | 242.33%                                                                         |
| Total Expenditures    | \$156,923      | \$163,515                    | \$155,276      | \$197,188                     | \$197,188                               | 20.59%                                                                          |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



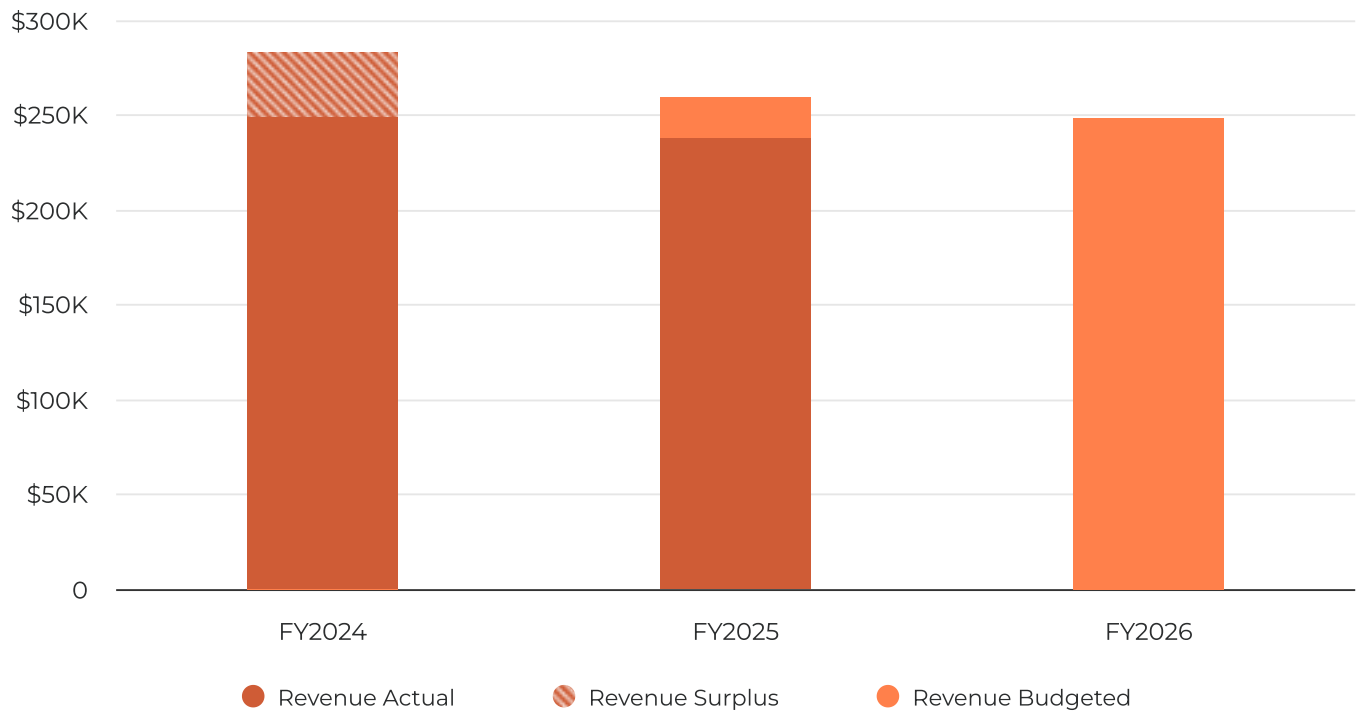
## Expenditures by Category

| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>     |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$46,590       | \$48,080                     | \$43,053       | \$50,270                      | \$50,270                                | 4.55%                                                                           |
| PART-TIME WAGES            | \$19,631       | \$18,000                     | \$19,107       | \$19,500                      | \$19,500                                | 8.33%                                                                           |
| INCENTIVE PAY              | \$363          | \$360                        | \$323          | \$360                         | \$360                                   | 0.00%                                                                           |
| SICK TIME BUY BACK         | \$875          | \$920                        | \$920          | \$961                         | \$961                                   | 4.46%                                                                           |
| ONE-TIME PAY<br>ADJUSTMENT | \$455          | \$478                        | \$478          | \$500                         | \$500                                   | 4.60%                                                                           |
| RETIREMENT                 | \$4,276        | \$4,492                      | \$4,030        | \$4,705                       | \$4,705                                 | 4.74%                                                                           |

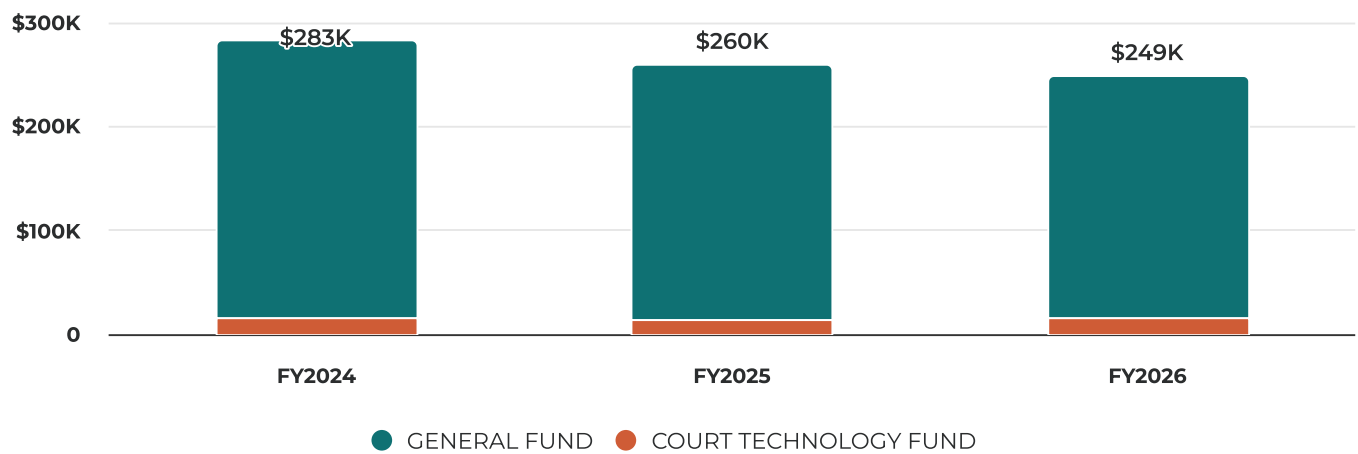
| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| SOCIAL SECURITY                         | \$5,143          | \$5,190                      | \$4,840          | \$5,477                       | \$5,477                                 | 5.53%                                                                           |
| WORKERS<br>COMPENSATION                 | \$100            | \$106                        | \$90             | \$103                         | \$103                                   | -2.83%                                                                          |
| GROUP INSURANCE                         | \$6,968          | \$7,034                      | \$6,485          | \$7,477                       | \$7,477                                 | 6.30%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$84,401</b>  | <b>\$84,660</b>              | <b>\$79,326</b>  | <b>\$89,353</b>               | <b>\$89,353</b>                         | <b>5.54%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$929            | \$840                        | \$1,079          | \$1,080                       | \$1,080                                 | 28.57%                                                                          |
| COMMUNICATIONS                          | \$797            | \$1,440                      | \$1,028          | \$1,320                       | \$1,320                                 | -8.33%                                                                          |
| EDUCATION & TRAINING                    | \$747            | \$2,775                      | \$1,271          | \$2,775                       | \$2,775                                 | 0.00%                                                                           |
| OTHER INSURANCE                         | \$182            | \$250                        | \$327            | \$458                         | \$458                                   | 83.20%                                                                          |
| RENTAL                                  | \$25             | \$300                        | -                | \$300                         | \$300                                   | 0.00%                                                                           |
| DUES & SUBSCRIPTIONS                    | \$55             | \$55                         | \$55             | \$55                          | \$55                                    | 0.00%                                                                           |
| OUTSIDE<br>PROFESSIONALS                | \$43,200         | \$43,200                     | \$37,100         | \$43,200                      | \$43,200                                | 0.00%                                                                           |
| SPECIAL SERVICES                        | \$1,149          | -                            | -                | -                             | -                                       | -                                                                               |
| OFFICE SUPPLIES                         | \$423            | \$1,000                      | \$679            | \$1,008                       | \$1,008                                 | 0.80%                                                                           |
| WEARING APPAREL                         | \$87             | \$50                         | -                | \$50                          | \$50                                    | 0.00%                                                                           |
| PHOTO & DUPLICATION                     | \$242            | \$360                        | \$124            | \$240                         | \$240                                   | -33.33%                                                                         |
| CREDIT CARD FEES                        | \$17,747         | \$18,000                     | \$25,799         | \$31,853                      | \$31,853                                | 76.96%                                                                          |
| COMPUTER<br>MAINTENANCE                 | \$5,760          | \$6,252                      | \$7,605          | \$10,663                      | \$10,663                                | 70.55%                                                                          |
| COMPUTER<br>MAINTENANCE                 | \$1,179          | \$4,333                      | \$884            | \$14,833                      | \$14,833                                | 242.33%                                                                         |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$72,522</b>  | <b>\$78,855</b>              | <b>\$75,951</b>  | <b>\$107,835</b>              | <b>\$107,835</b>                        | <b>36.75%</b>                                                                   |
| <b>Total Expenditures</b>               | <b>\$156,923</b> | <b>\$163,515</b>             | <b>\$155,276</b> | <b>\$197,188</b>              | <b>\$197,188</b>                        | <b>20.59%</b>                                                                   |

## Revenue Summary

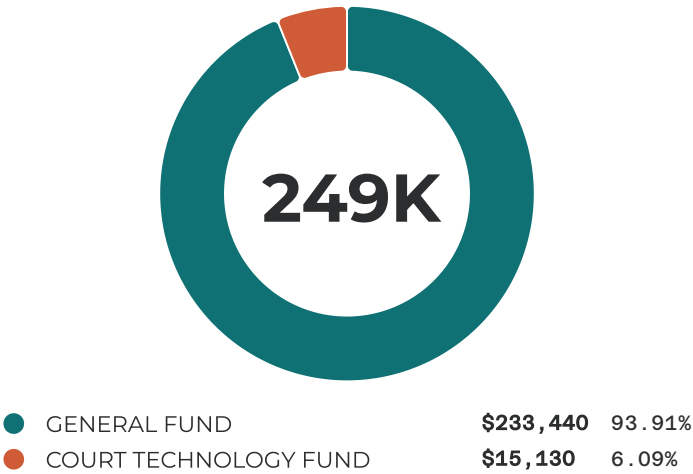
### Historical Revenues Across Department



## Revenues by Fund



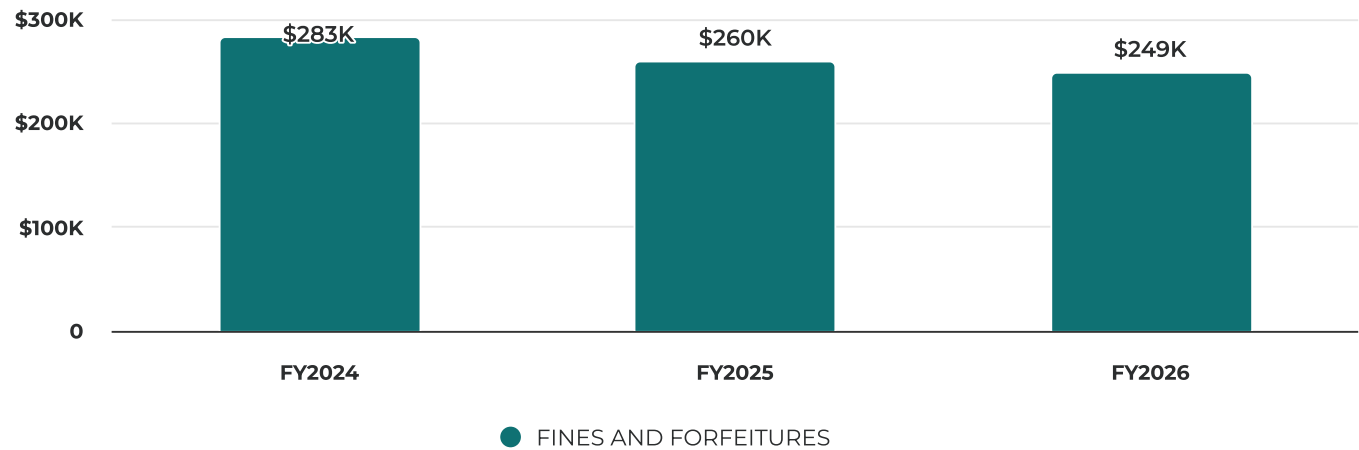
FY26 Revenues by Fund



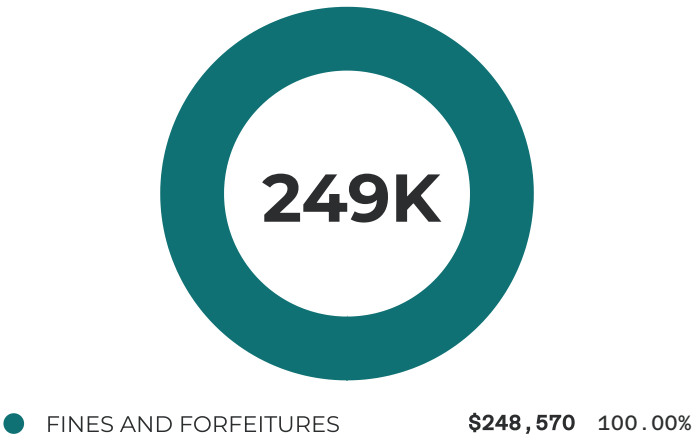
Revenues by Fund

| Category              | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND          | \$268,125      | \$245,390                    | \$224,276      | \$233,440                     | \$233,440                               | -4.87%                                                                          |
| COURT TECHNOLOGY FUND | \$15,071       | \$14,240                     | \$13,488       | \$15,130                      | \$15,130                                | 6.25%                                                                           |
| Total Revenues        | \$283,196      | \$259,630                    | \$237,764      | \$248,570                     | \$248,570                               | -4.26%                                                                          |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

| Category              | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| FINES AND FORFEITURES | \$283,196      | \$259,630                    | \$237,764      | \$248,570                     | \$248,570                               | -4.26%                                                                          |
| Total Revenues        | \$283,196      | \$259,630                    | \$237,764      | \$248,570                     | \$248,570                               | -4.26%                                                                          |

Personnel Summary

There is one full-time employee assigned to the Municipal Court.

Municipal Court

**Municipal Court  
Administrator**

(1)

Reports to Director of  
Finance and Municipal  
Judge

## Summary of Goals

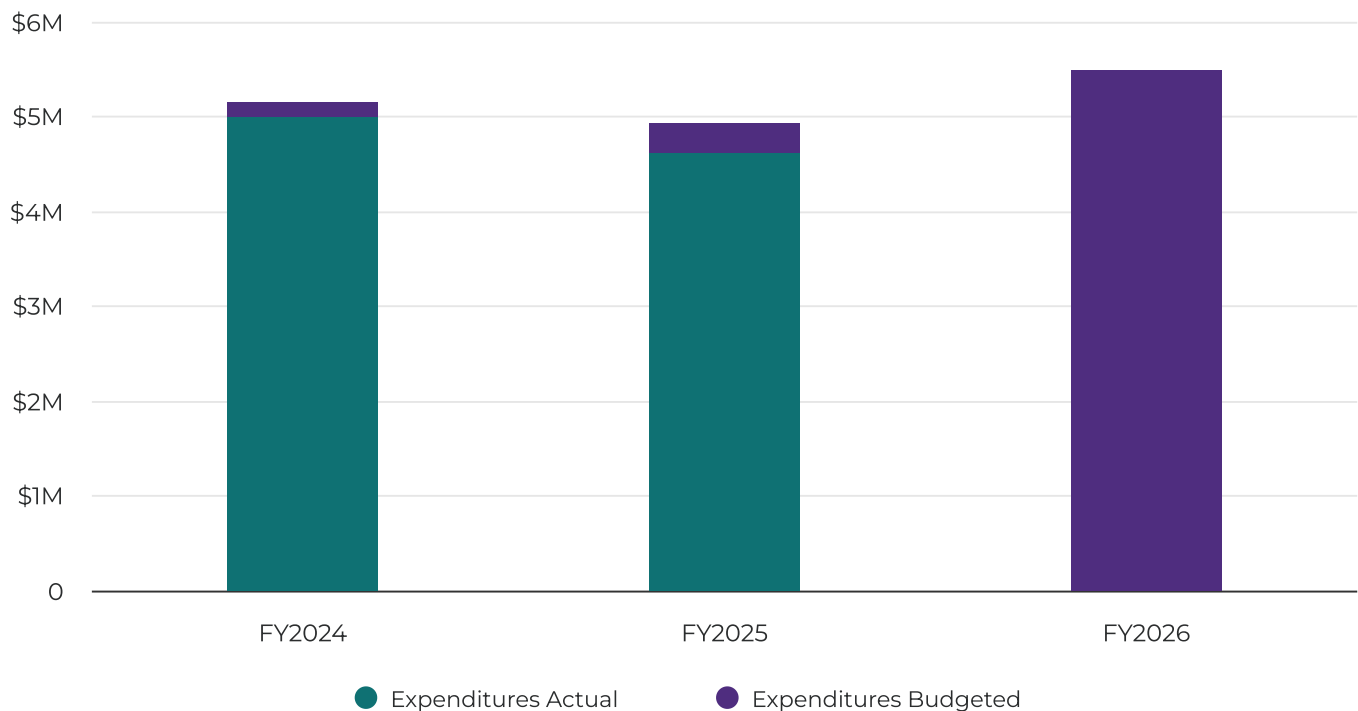
- Input citations, complaints, and arrests into the system in a timely manner.
- Prepare dockets accurately and in a timely manner.
- Process payments timely and accurately.
- Issue and release warrants timely and accurately.

# FIRE AND EMS

The mission of the Stephenville Fire Department is to preserve and protect life and property while safeguarding the environment and the city's economic base. The mission is accomplished through a coordinated program of services, which includes fire rescue, fire suppression and prevention, hazardous material mitigation, code enforcement, business facility inspections, home inspections, arson investigation toward prosecution, first aid and public education about fire safety and prevention. The department provides emergency medical services for the city, providing pre-hospital care and emergency ambulance transportation of the sick and injured to the hospital. The department also includes volunteers that provide back-up personnel for the on-duty paid firefighting personnel, primarily in the area of fire suppression.

## Expenditure Summary

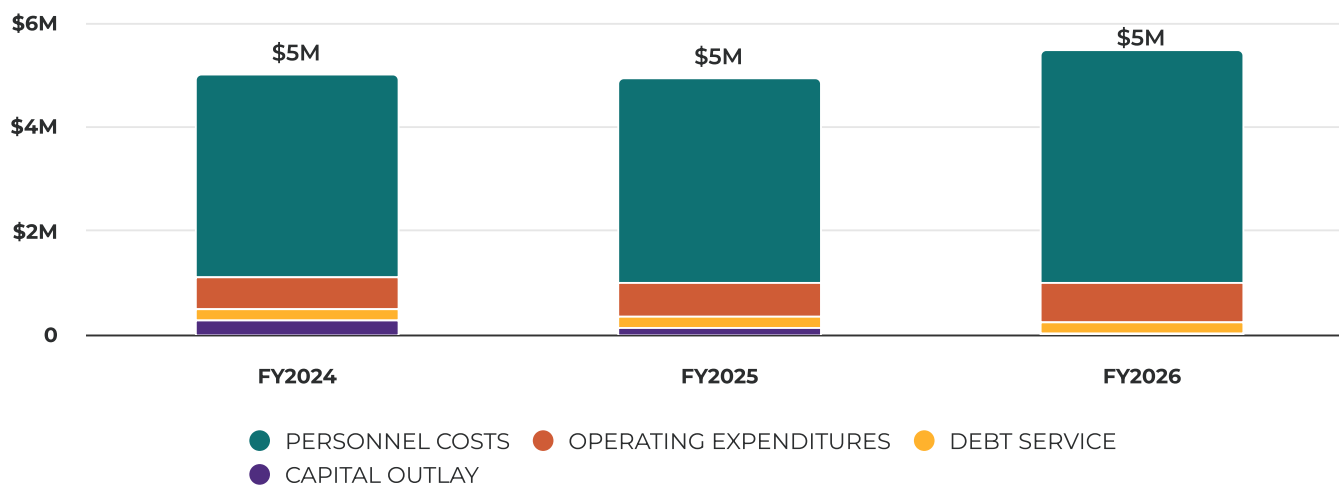
Historical Expenditures Across Department



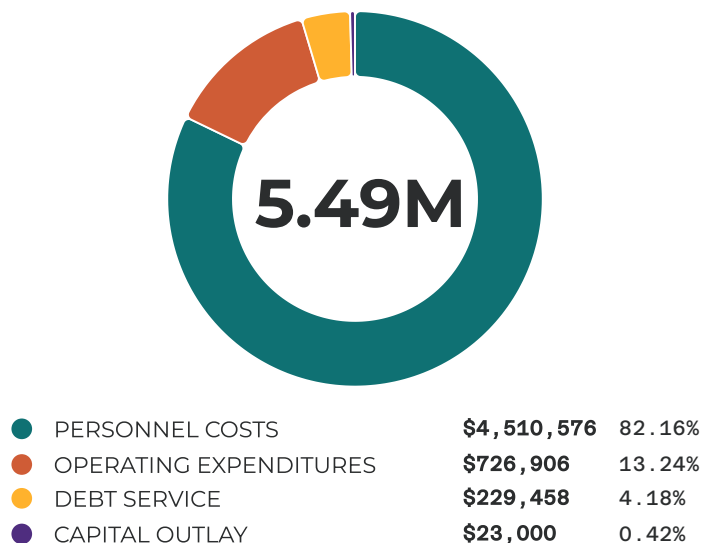


## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



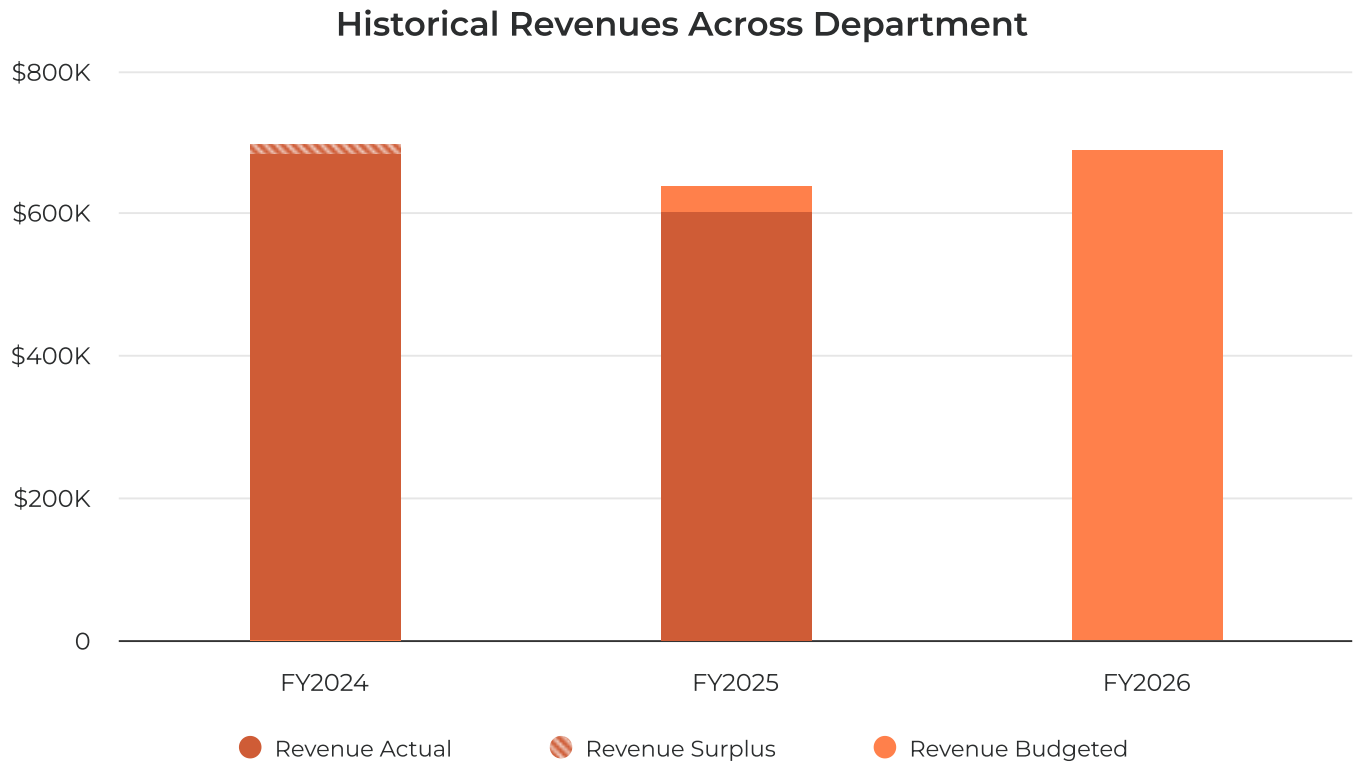
## Expenditures by Category

| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b> |             |                        |             |                         |                                |                                                               |
| SALARIES               | \$2,295,397 | \$2,477,205            | \$2,108,999 | \$2,872,206             | \$2,885,352                    | 16.48%                                                        |
| OVERTIME               | \$635,568   | \$397,331              | \$682,369   | \$462,925               | \$464,017                      | 16.78%                                                        |
| PART TIME WAGES        | \$3,957     | -                      | \$22,775    | -                       | -                              | -                                                             |
| ON-CALL PAY            | \$3,640     | \$5,200                | \$3,960     | \$5,200                 | \$5,200                        | 0.00%                                                         |

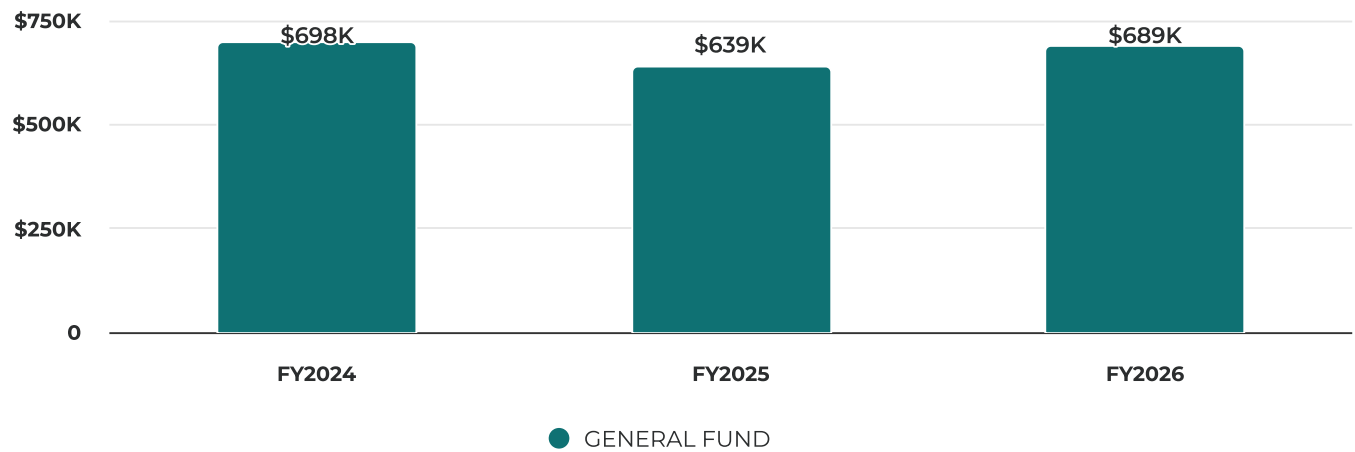
| Category                      | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| INCENTIVE PAY                 | \$132,074          | \$158,280              | \$138,074          | \$154,680               | \$154,680                      | -2.27%                                                        |
| SICK TIME BUY BACK            | \$4,710            | \$14,378               | \$2,339            | \$16,081                | \$16,279                       | 13.22%                                                        |
| ONE-TIME PAY ADJUSTMENT       | \$18,612           | \$24,657               | \$21,688           | \$28,587                | \$28,720                       | 16.48%                                                        |
| RETIREMENT                    | \$245,732          | \$273,877              | \$241,053          | \$318,400               | \$319,709                      | 16.73%                                                        |
| SOCIAL SECURITY               | \$231,295          | \$236,691              | \$223,970          | \$272,366               | \$273,480                      | 15.54%                                                        |
| WORKER'S COMPENSATION         | \$85,235           | \$81,290               | \$69,147           | \$86,779                | \$87,148                       | 7.21%                                                         |
| GROUP INSURANCE               | \$230,206          | \$250,283              | \$214,032          | \$269,391               | \$269,391                      | 7.63%                                                         |
| CAR ALLOWANCE                 | \$3,630            | \$3,600                | \$3,195            | \$3,600                 | \$3,600                        | 0.00%                                                         |
| CELL PHONE ALLOWANCE          | \$605              | \$600                  | \$533              | \$600                   | \$600                          | 0.00%                                                         |
| VOLUNTEER FIRE RETIREMENT     | \$2,100            | \$2,400                | \$1,775            | \$2,400                 | \$2,400                        | 0.00%                                                         |
| <b>Total PERSONNEL COSTS</b>  | <b>\$3,892,761</b> | <b>\$3,925,792</b>     | <b>\$3,733,908</b> | <b>\$4,493,215</b>      | <b>\$4,510,576</b>             | <b>14.90%</b>                                                 |
| <b>OPERATING EXPENDITURES</b> |                    |                        |                    |                         |                                |                                                               |
| POSTAGE                       | \$709              | \$439                  | \$172              | \$300                   | \$300                          | -31.66%                                                       |
| COMMUNICATIONS                | \$17,042           | \$14,844               | \$13,362           | \$13,968                | \$13,968                       | -5.90%                                                        |
| TRAINING & EDUCATION          | \$34,089           | \$64,950               | \$42,382           | \$70,000                | \$70,000                       | 7.78%                                                         |
| TRAINING & EDUCATION-EMS      | \$12,417           | \$23,000               | \$13,916           | \$25,000                | \$25,000                       | 8.70%                                                         |
| INSURANCE                     | \$38,843           | \$46,402               | \$52,210           | \$65,195                | \$65,195                       | 40.50%                                                        |
| RENTAL                        | -\$24              | \$560                  | \$513              | \$560                   | \$560                          | 0.00%                                                         |
| UTILITIES                     | \$33,307           | \$35,952               | \$28,400           | \$39,360                | \$39,360                       | 9.48%                                                         |
| DUES & SUBSCRIPTIONS          | \$2,304            | \$2,642                | \$2,875            | \$2,252                 | \$2,252                        | -14.76%                                                       |
| DUES & SUBSCRIPTIONS-EMS      | \$229              | \$229                  | \$235              | \$235                   | \$235                          | 2.62%                                                         |
| OUTSIDE PROFESSIONALS         | \$30,019           | \$35,035               | \$39,845           | \$42,619                | \$42,619                       | 21.65%                                                        |
| OUTSIDE PROFESSIONALS-EMS     | \$1,200            | \$1,200                | \$1,100            | \$14,820                | \$14,820                       | 1,135.00%                                                     |
| SPECIAL SERVICES              | \$673              | \$500                  | \$493              | \$500                   | \$500                          | 0.00%                                                         |
| DAMAGE CLAIMS                 | -                  | -                      | \$1,000            | -                       | -                              | -                                                             |
| STATE FEES                    | \$3,995            | \$3,798                | \$4,168            | \$2,220                 | \$2,220                        | -41.55%                                                       |
| STATE FEES-EMS                | \$2,059            | \$1,862                | \$1,675            | \$2,796                 | \$2,796                        | 50.16%                                                        |
| DEPLOYMENT COSTS              | \$26,672           | -                      | \$14,053           | -                       | -                              | -                                                             |
| PEST AND GERM CONTROL         | \$840              | \$840                  | \$770              | \$840                   | \$840                          | 0.00%                                                         |
| VOLUNTEER FIRE - WATER        | \$4,807            | \$6,000                | \$4,154            | \$6,000                 | \$6,000                        | 0.00%                                                         |
| TACTICAL MEDICAL SUPPLIES     | \$6,322            | \$6,283                | -                  | \$968                   | \$968                          | -84.59%                                                       |
| AMBULANCE SUPPLIES            | \$80,044           | \$60,000               | \$110,559          | \$70,000                | \$70,000                       | 16.67%                                                        |
| BOOKS & EDUCATIONAL MATERIAL  | \$5,709            | \$13,712               | \$3,451            | \$2,820                 | \$2,820                        | -79.43%                                                       |

| Category                                | FY 2024 YTD        | FY 2025<br>Amended<br>Budget | FY 2025 YTD        | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OFFICE SUPPLIES                         | \$3,592            | \$6,942                      | \$5,193            | \$4,332                       | \$4,332                                 | -37.60%                                                                         |
| WEARING APPAREL                         | \$91,642           | \$55,246                     | \$35,881           | \$57,000                      | \$57,000                                | 3.17%                                                                           |
| PHOTO & DUPLICATION                     | \$163              | \$408                        | \$136              | \$408                         | \$408                                   | 0.00%                                                                           |
| SMALL TOOLS                             | \$25,907           | \$53,706                     | \$46,294           | \$50,000                      | \$50,000                                | -6.90%                                                                          |
| SMALL TOOLS-EMS                         | \$3,380            | \$17,500                     | \$12,223           | \$23,000                      | \$23,000                                | 31.43%                                                                          |
| JANITORIAL SUPPLIES                     | \$4,307            | \$5,304                      | \$5,279            | \$5,304                       | \$5,304                                 | 0.00%                                                                           |
| GAS & OIL                               | \$21,764           | \$25,242                     | \$22,553           | \$25,242                      | \$25,242                                | 0.00%                                                                           |
| GAS & OIL-EMS                           | \$8,806            | \$12,078                     | \$7,236            | \$12,078                      | \$12,078                                | 0.00%                                                                           |
| OPERATING SUPPLIES                      | \$25,714           | \$4,306                      | \$4,989            | \$5,306                       | \$5,306                                 | 23.22%                                                                          |
| CARES PROGRAM                           | \$324              | \$1,685                      | \$920              | \$1,685                       | \$1,685                                 | 0.00%                                                                           |
| COMPUTER SUPPLIES                       | \$121              | \$250                        | \$379              | -                             | -                                       | -100.00%                                                                        |
| VEHICLE MAINTENANCE                     | \$61,488           | \$50,000                     | \$86,124           | \$75,000                      | \$75,000                                | 50.00%                                                                          |
| VEHICLE MAINTENANCE-<br>EMS             | \$19,200           | \$20,812                     | \$7,239            | \$10,812                      | \$10,812                                | -48.05%                                                                         |
| MACHINERY<br>MAINTENANCE                | -                  | -                            | -\$200             | -                             | -                                       | -                                                                               |
| OTHER EQUIPMENT<br>MAINTENANCE          | \$24,838           | \$29,313                     | \$20,983           | \$44,360                      | \$44,360                                | 51.33%                                                                          |
| COMPUTER<br>MAINTENANCE                 | -\$3,002           | \$27,044                     | \$21,798           | \$29,060                      | \$29,060                                | 7.45%                                                                           |
| BUILDING MAINTENANCE                    | \$24,415           | \$25,000                     | \$22,128           | \$22,866                      | \$22,866                                | -8.54%                                                                          |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$613,915</b>   | <b>\$653,084</b>             | <b>\$634,489</b>   | <b>\$726,906</b>              | <b>\$726,906</b>                        | <b>11.30%</b>                                                                   |
| <b>CAPITAL OUTLAY</b>                   |                    |                              |                    |                               |                                         |                                                                                 |
| VEHICLES                                | \$114,012          | -                            | -                  | -                             | -                                       | -                                                                               |
| VEHICLES-EMS                            | \$6,000            | -                            | -                  | -                             | -                                       | -                                                                               |
| OTHER EQUIPMENT                         | \$103,438          | \$93,907                     | \$47,429           | \$19,484                      | -                                       | -100.00%                                                                        |
| BUILDINGS                               | \$39,757           | \$23,000                     | \$22,278           | \$23,000                      | \$23,000                                | 0.00%                                                                           |
| <b>Total CAPITAL OUTLAY</b>             | <b>\$263,207</b>   | <b>\$116,907</b>             | <b>\$69,707</b>    | <b>\$42,484</b>               | <b>\$23,000</b>                         | <b>-80.33%</b>                                                                  |
| <b>DEBT SERVICE</b>                     |                    |                              |                    |                               |                                         |                                                                                 |
| LEASE INTEREST                          | \$38,735           | \$32,688                     | \$22,646           | \$26,446                      | \$26,446                                | -19.10%                                                                         |
| LEASE PRINCIPAL                         | \$190,721          | \$196,771                    | \$146,330          | \$203,012                     | \$203,012                               | 3.17%                                                                           |
| <b>Total DEBT SERVICE</b>               | <b>\$229,456</b>   | <b>\$229,459</b>             | <b>\$168,976</b>   | <b>\$229,458</b>              | <b>\$229,458</b>                        | <b>0.00%</b>                                                                    |
| <b>Total Expenditures</b>               | <b>\$4,999,339</b> | <b>\$4,925,242</b>           | <b>\$4,607,080</b> | <b>\$5,492,063</b>            | <b>\$5,489,940</b>                      | <b>11.47%</b>                                                                   |

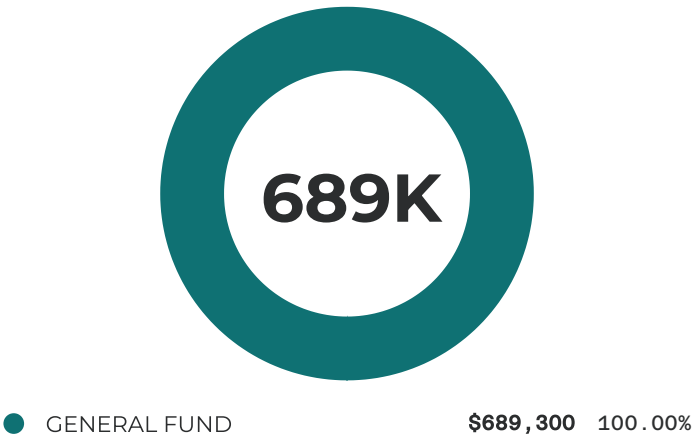
## Revenue Summary



## Revenues by Fund



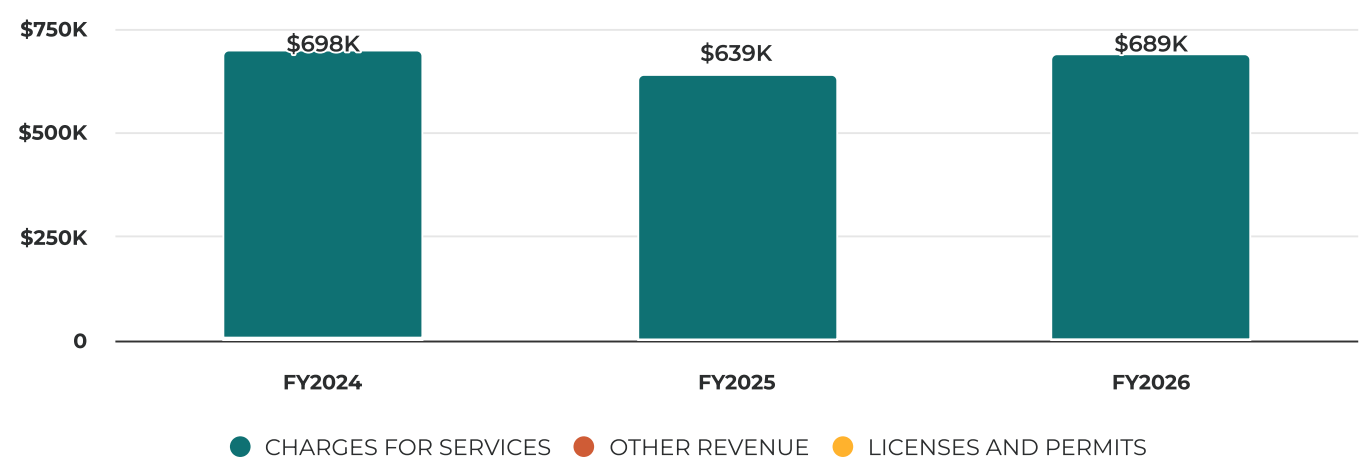
FY26 Revenues by Fund



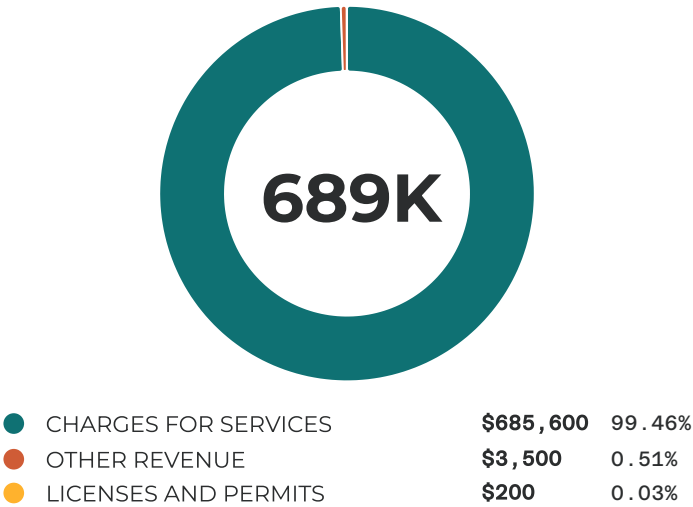
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$698,302      | \$638,500                    | \$601,242      | \$689,300                     | \$689,300                               | 7.96%                                                                           |
| Total Revenues | \$698,302      | \$638,500                    | \$601,242      | \$689,300                     | \$689,300                               | 7.96%                                                                           |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



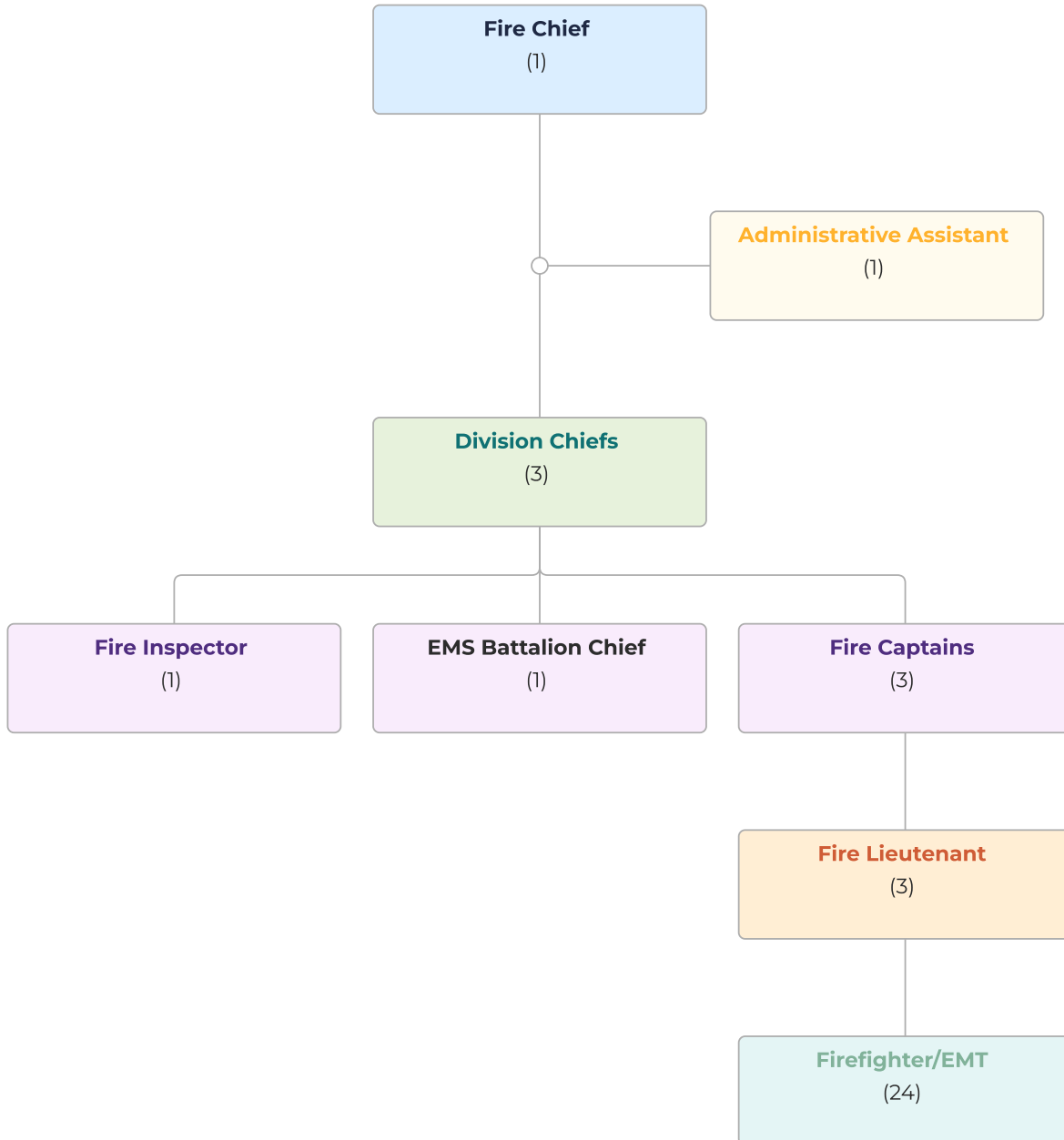
Revenues by Revenue Source

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| LICENSES AND PERMITS | \$300          | -                            | \$175          | \$200                         | \$200                                   | -                                                                               |
| CHARGES FOR SERVICES | \$689,652      | \$635,000                    | \$598,217      | \$685,600                     | \$685,600                               | 7.97%                                                                           |
| OTHER REVENUE        | \$8,350        | \$3,500                      | \$2,850        | \$3,500                       | \$3,500                                 | 0.00%                                                                           |
| Total Revenues       | \$698,302      | \$638,500                    | \$601,242      | \$689,300                     | \$689,300                               | 7.96%                                                                           |

Personnel Summary

There are thirty-seven full-time employees assigned to the Fire Department.

## Fire Department



## Summary of Goals

- Maintain an operational readiness level that will meet the emergency demands of the community in a timely manner.
- Provide firefighting and emergency medical forces and resources necessary to execute quick, effective, skillful and caring responses to emergencies.
- Ensure all laws and rules which involve the city and departments are maintained.
- Provide efficient and effective management of fire and emergency medical services.
- Provide a safe, clean and healthful environment for employees and citizens.
- Keep emergency vehicles and department facilities maintained and prolong the useful life of major building components of Fire Stations # 1 and the Jimmy Chew Fire Station.
- Complete plan reviews in a timely manner and oversee business facility inspections.
- Oversee arson investigations.

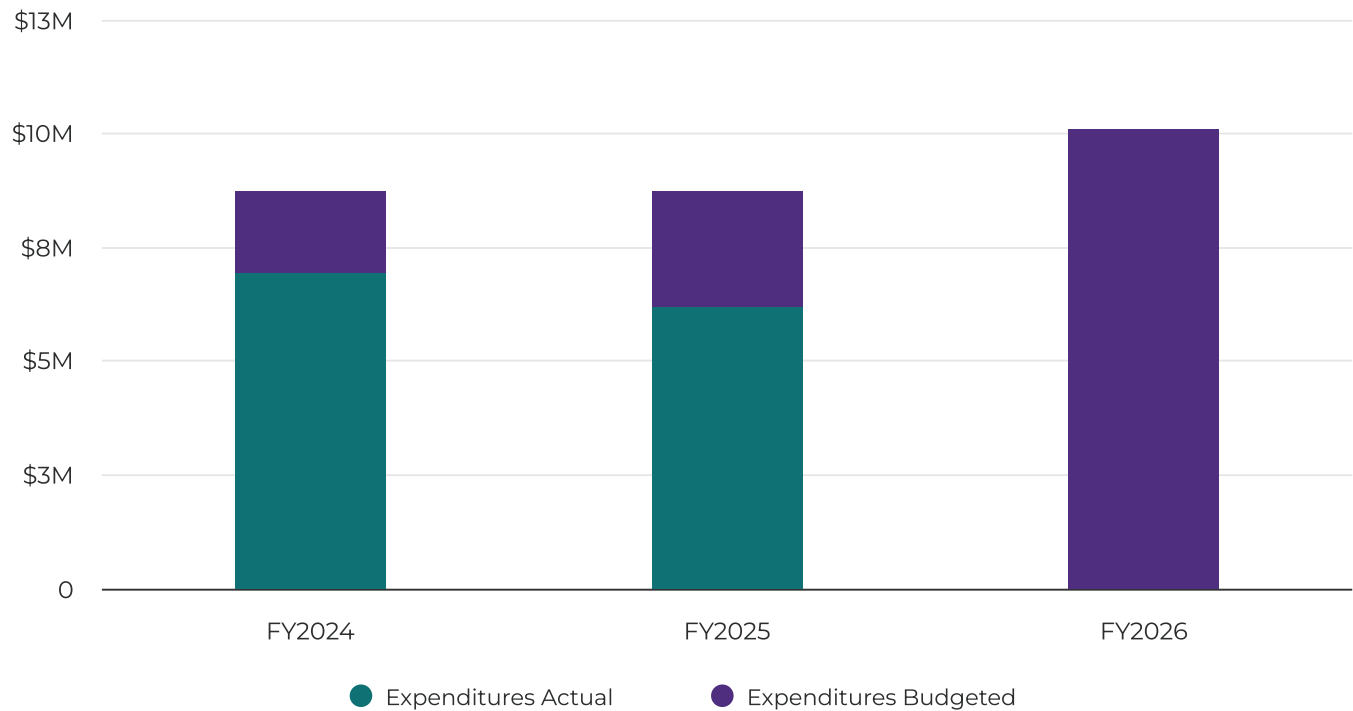


# POLICE

The Police Department includes Administration, Patrol, Communications, Support Services, Criminal Investigations, Professional Standards, Animal Control, and Special Crimes. The department manages and coordinates the various police activities of the city, such as taking reports of crime, performing follow-up investigations, conducting advanced crime scene investigations, investigating narcotics and vice activities, handling calls for service, enforcing traffic laws, regulating non-criminal conduct, conducting warrants and driver's license checks, and performing community policing activities. The department also operates a twenty-four-hour-a-day, seven-day-a-week police and fire communications function; handling calls for service for the Fire/EMS Services and all 911 calls within the city, fire district, and after-hours city utility service. The department is the storehouse for all criminal records, and functions to maintain accurate and secure files that may be quickly retrieved for use by the department, other law enforcement agencies and the public. This department is responsible for monthly Uniform Crime Reports for the State of Texas, as well as many monthly and yearly statistical reports. The department coordinates educational programs, crime stoppers, neighborhood crime watch programs and the Citizens Police Academy. The department enforces animal control city ordinances and state regulations, performs the care and disposition of impounded animals, and addresses health and safety issues concerning animal enclosures. This department collaborates with the Erath County Sheriff's Office and the Erath County District Attorney's Office for investigative law enforcement, as well as state and federal law enforcement agencies when necessary.

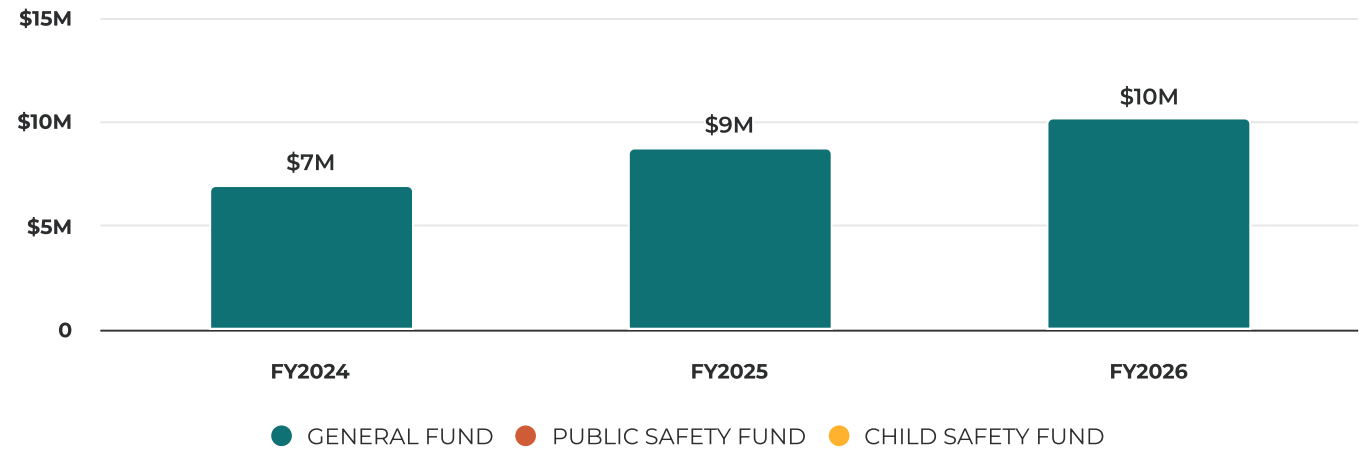
## Expenditure Summary

Historical Expenditures Across Department

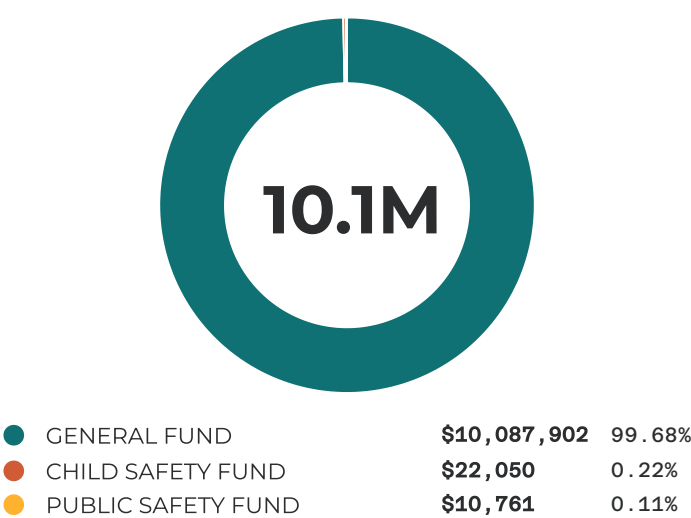


# Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund

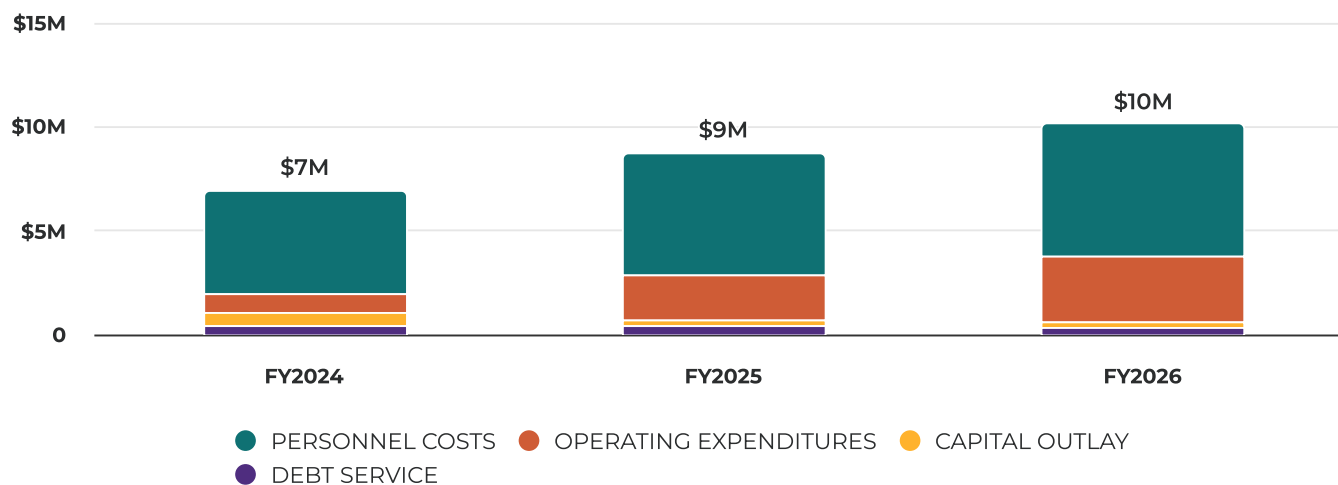


## Expenditures by Fund

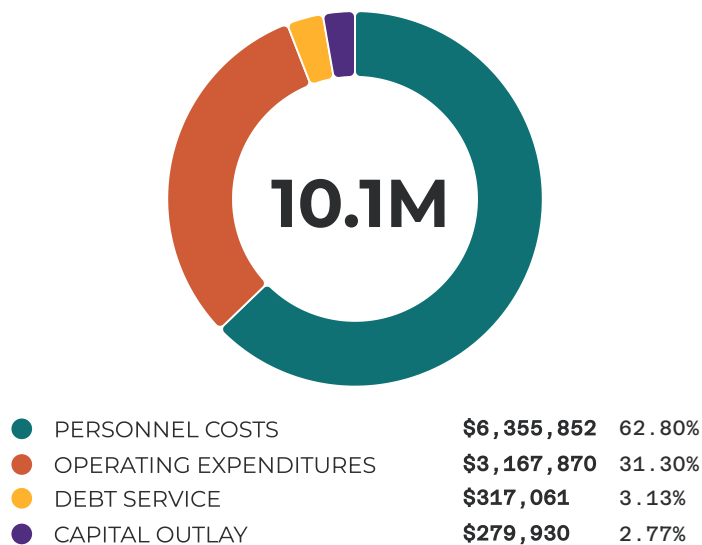
| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND       | \$6,907,800 | \$8,679,955            | \$6,156,698 | \$10,087,902            | \$10,087,902                   | 16.22%                                                        |
| CHILD SAFETY FUND  | -           | -                      | -           | \$21,000                | \$22,050                       | -                                                             |
| PUBLIC SAFETY FUND | \$7,408     | \$64,225               | \$34,708    | \$10,761                | \$10,761                       | -83.24%                                                       |
| Total Expenditures | \$6,915,208 | \$8,744,180            | \$6,191,406 | \$10,119,663            | \$10,120,713                   | 15.74%                                                        |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b> |             |                        |             |                         |                                |                                                               |
| SALARIES               | \$3,390,225 | \$3,931,621            | \$3,067,156 | \$4,264,132             | \$4,264,132                    | 8.46%                                                         |
| OVERTIME               | \$354,717   | \$412,347              | \$318,101   | \$443,525               | \$443,525                      | 7.56%                                                         |
| PART-TIME WAGES        | \$32,552    | \$39,060               | \$27,678    | \$40,239                | \$40,239                       | 3.02%                                                         |

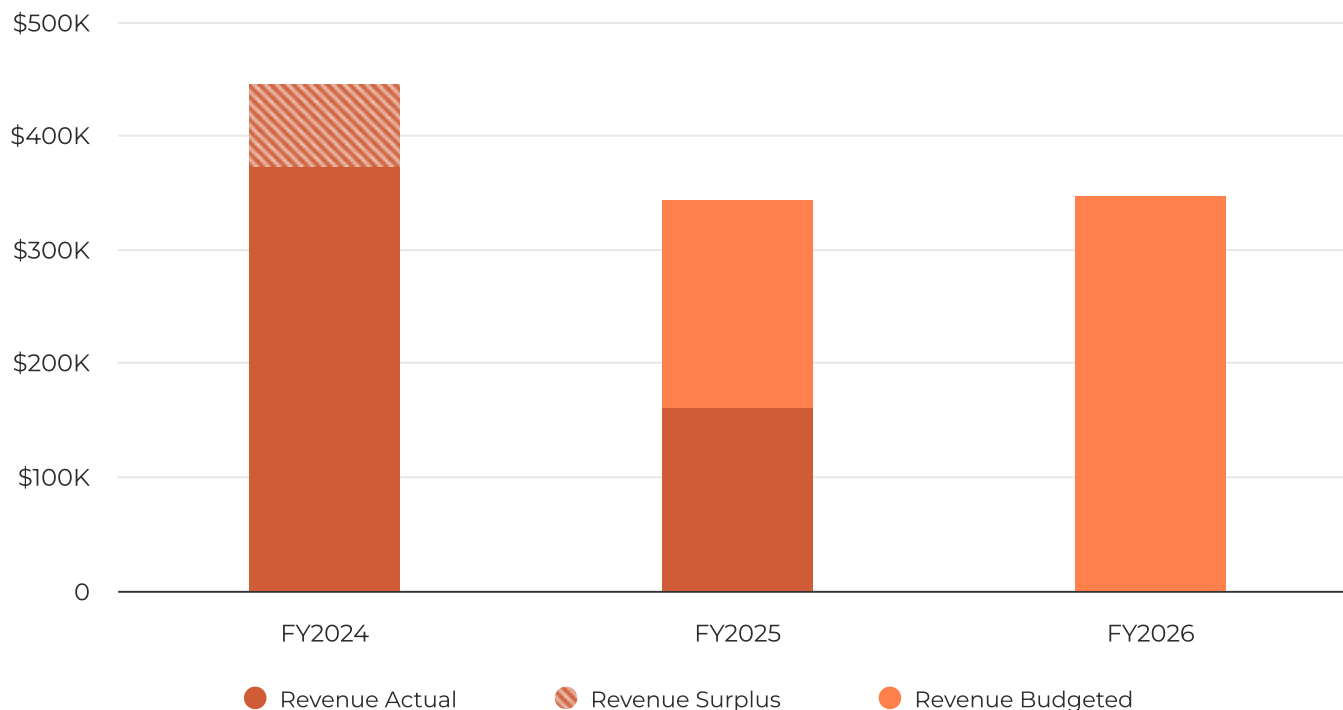
| Category                      | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| ON CALL PAY                   | \$43,116           | \$36,400               | \$39,553           | \$39,000                | \$39,000                       | 7.14%                                                         |
| INCENTIVE PAY                 | \$75,747           | \$88,242               | \$75,833           | \$78,702                | \$78,702                       | -10.81%                                                       |
| SHIFT DIFFERENTIAL            | \$23,284           | \$25,650               | \$15,959           | \$25,650                | \$25,650                       | 0.00%                                                         |
| SICK TIME BUY BACK            | \$19,667           | \$30,878               | \$18,314           | \$33,409                | \$33,409                       | 8.20%                                                         |
| ONE-TIME PAY ADJUSTMENT       | \$29,555           | \$39,479               | \$30,637           | \$42,793                | \$42,793                       | 8.39%                                                         |
| RETIREMENT                    | \$317,267          | \$409,950              | \$292,808          | \$441,781               | \$441,781                      | 7.76%                                                         |
| SOCIAL SECURITY               | \$299,709          | \$355,229              | \$270,206          | \$381,593               | \$381,593                      | 7.42%                                                         |
| WORKER'S COMPENSATION         | \$95,556           | \$92,903               | \$79,023           | \$92,438                | \$92,438                       | -0.50%                                                        |
| GROUP INSURANCE               | \$308,689          | \$394,411              | \$331,930          | \$468,390               | \$468,390                      | 18.76%                                                        |
| CAR ALLOWANCE                 | \$3,630            | -                      | \$2,295            | -                       | -                              | -                                                             |
| CLOTHING ALLOWANCE            | \$6,385            | \$4,200                | \$3,728            | \$4,200                 | \$4,200                        | 0.00%                                                         |
| <b>Total PERSONNEL COSTS</b>  | <b>\$5,000,099</b> | <b>\$5,860,370</b>     | <b>\$4,573,218</b> | <b>\$6,355,852</b>      | <b>\$6,355,852</b>             | <b>8.45%</b>                                                  |
| <b>OPERATING EXPENDITURES</b> |                    |                        |                    |                         |                                |                                                               |
| POSTAGE                       | \$2,421            | \$2,676                | \$1,877            | \$2,676                 | \$2,676                        | 0.00%                                                         |
| COMMUNICATIONS                | \$35,142           | \$32,880               | \$29,690           | \$36,240                | \$36,240                       | 10.22%                                                        |
| PRINTING                      | \$2,016            | \$2,500                | \$2,497            | \$2,500                 | \$2,500                        | 0.00%                                                         |
| ADVERTISING & PUBLIC NOTICES  | -                  | \$26,000               | \$26,000           | -                       | -                              | -100.00%                                                      |
| EDUCATION & TRAINING          | \$99,657           | \$88,255               | \$105,582          | \$94,015                | \$94,015                       | 6.53%                                                         |
| INVESTIGATIVE TRAVEL EXPENSE  | \$3,372            | \$7,000                | \$1,000            | \$7,000                 | \$7,000                        | 0.00%                                                         |
| INSURANCE                     | \$59,420           | \$63,064               | \$87,399           | \$109,137               | \$109,137                      | 73.06%                                                        |
| INTER-AGENCY AGREEMENT        | \$35,778           | \$1,015,000            | -                  | \$1,865,000             | \$1,865,000                    | 83.74%                                                        |
| RENTAL                        | \$9,437            | \$69,264               | \$71,093           | \$70,348                | \$70,348                       | 1.57%                                                         |
| UTILITIES                     | \$35,399           | \$27,960               | \$28,853           | \$40,560                | \$40,560                       | 45.06%                                                        |
| DUES & SUBSCRIPTIONS          | \$4,153            | \$6,902                | \$3,081            | \$5,026                 | \$5,026                        | -27.18%                                                       |
| OUTSIDE PROFESSIONALS         | \$54,420           | \$78,122               | \$37,010           | \$78,242                | \$78,242                       | 0.15%                                                         |
| DAMAGE CLAIMS                 | \$19,229           | -                      | \$1,000            | -                       | -                              | -                                                             |
| PEST AND GERM CONTROL         | \$360              | \$360                  | \$330              | \$360                   | \$360                          | 0.00%                                                         |
| OTHER CONTRACTUAL SERVICES    | -                  | -                      | -                  | \$1,828                 | \$1,828                        | -                                                             |
| DRUG ENFORCEMENT              | \$839              | \$15,000               | \$3,451            | \$5,000                 | \$5,000                        | -66.67%                                                       |

| Category                            | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WEAPONS PURCHASING PROGRAM          | -                | -                      | \$723              | -                       | -                              | -                                                             |
| BOOKS & EDUCATIONAL MATERIAL        | \$648            | \$1,400                | \$552              | \$1,400                 | \$1,400                        | 0.00%                                                         |
| OFFICE SUPPLIES                     | \$13,570         | \$10,000               | \$12,114           | \$10,000                | \$10,000                       | 0.00%                                                         |
| WEARING APPAREL                     | \$50,202         | \$60,000               | \$57,278           | \$60,000                | \$60,000                       | 0.00%                                                         |
| BODY ARMOR                          | \$2,485          | -                      | -                  | -                       | -                              | -                                                             |
| PHOTO & DUPLICATION                 | \$775            | \$900                  | \$1,335            | \$900                   | \$900                          | 0.00%                                                         |
| JANITORIAL SUPPLIES                 | \$3,347          | \$3,500                | \$1,712            | \$3,500                 | \$3,500                        | 0.00%                                                         |
| GAS & OIL                           | \$92,502         | \$128,100              | \$77,810           | \$128,100               | \$128,100                      | 0.00%                                                         |
| OPERATING SUPPLIES                  | \$36,999         | \$36,536               | \$21,115           | \$36,536                | \$36,536                       | 0.00%                                                         |
| COMPUTER SUPPLIES                   | \$9,399          | \$3,250                | -                  | -                       | -                              | -100.00%                                                      |
| ANIMAL SHELTER                      | \$19,337         | \$19,000               | \$17,730           | \$19,000                | \$19,000                       | 0.00%                                                         |
| K-9 PROGRAM SUPPLIES                | \$4,114          | \$4,000                | \$1,124            | \$1,000                 | \$1,000                        | -75.00%                                                       |
| VEHICLE MAINTENANCE                 | \$101,302        | \$63,000               | \$57,208           | \$63,000                | \$63,000                       | 0.00%                                                         |
| OFFICE EQUIPMENT MAINTENANCE        | \$191,482        | \$407,575              | \$431,481          | \$468,441               | \$468,441                      | 14.93%                                                        |
| OTHER EQUIPMENT MAINTENANCE         | \$52             | -                      | -                  | -                       | -                              | -                                                             |
| BUILDING MAINTENANCE                | \$10,322         | \$16,250               | \$51,637           | \$25,250                | \$25,250                       | 55.38%                                                        |
| BANK CHARGES                        | -                | -                      | -                  | -                       | -                              | -                                                             |
| SIGNALIZED CROSS WALK PROJECT       | -                | -                      | -                  | \$21,000                | \$22,050                       | -                                                             |
| LEOSE-FIRE TRAINING                 | \$600            | \$2,225                | -                  | \$1,300                 | \$1,300                        | -41.57%                                                       |
| LEOSE -PD TRAINING                  | \$6,808          | \$15,000               | \$7,338            | \$8,000                 | \$8,000                        | -46.67%                                                       |
| WEARING APPAREL                     | -                | \$7,000                | \$2,061            | -                       | -                              | -100.00%                                                      |
| OPERATING SUPPLIES                  | -                | -                      | \$840              | \$1,461                 | \$1,461                        | -                                                             |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$905,587</b> | <b>\$2,212,719</b>     | <b>\$1,140,920</b> | <b>\$3,166,820</b>      | <b>\$3,167,870</b>             | <b>43.17%</b>                                                 |
| <b>CAPITAL OUTLAY</b>               |                  |                        |                    |                         |                                |                                                               |
| VEHICLE                             | \$343,313        | \$262,500              | \$114,427          | \$279,930               | \$279,930                      | 6.64%                                                         |

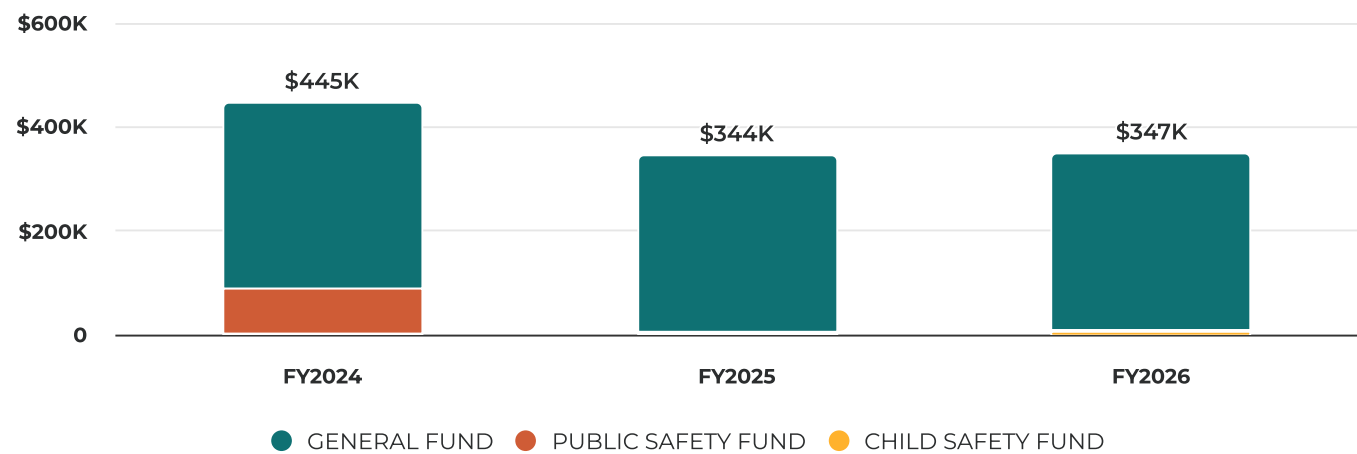
| Category                       | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OTHER EQUIPMENT                | \$269,501          | -                      | -                  | -                       | -                              | -                                                             |
| OTHER EQUIPMENT - TX CJD GRANT | -                  | -                      | \$18,213           | -                       | -                              | -                                                             |
| OTHER EQUIPMENT                | -                  | \$40,000               | \$24,469           | -                       | -                              | -100.00%                                                      |
| <b>Total CAPITAL OUTLAY</b>    | <b>\$612,814</b>   | <b>\$302,500</b>       | <b>\$157,109</b>   | <b>\$279,930</b>        | <b>\$279,930</b>               | <b>-7.46%</b>                                                 |
| <b>DEBT SERVICE</b>            |                    |                        |                    |                         |                                |                                                               |
| LEASE INTEREST                 | \$54,655           | \$51,374               | \$46,291           | \$40,418                | \$40,418                       | -21.33%                                                       |
| LEASE PRINCIPAL                | \$342,053          | \$317,217              | \$273,868          | \$276,643               | \$276,643                      | -12.79%                                                       |
| <b>Total DEBT SERVICE</b>      | <b>\$396,708</b>   | <b>\$368,591</b>       | <b>\$320,159</b>   | <b>\$317,061</b>        | <b>\$317,061</b>               | <b>-13.98%</b>                                                |
| <b>Total Expenditures</b>      | <b>\$6,915,208</b> | <b>\$8,744,180</b>     | <b>\$6,191,406</b> | <b>\$10,119,663</b>     | <b>\$10,120,713</b>            | <b>15.74%</b>                                                 |

## Revenue Summary

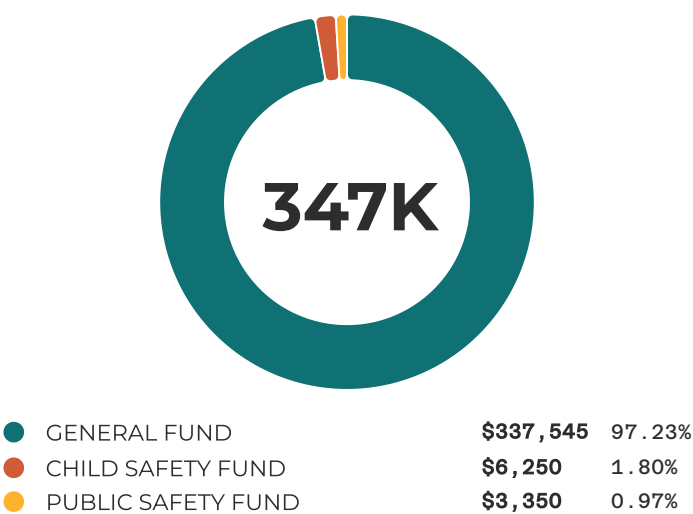
### Historical Revenues Across Department



Revenues by Fund



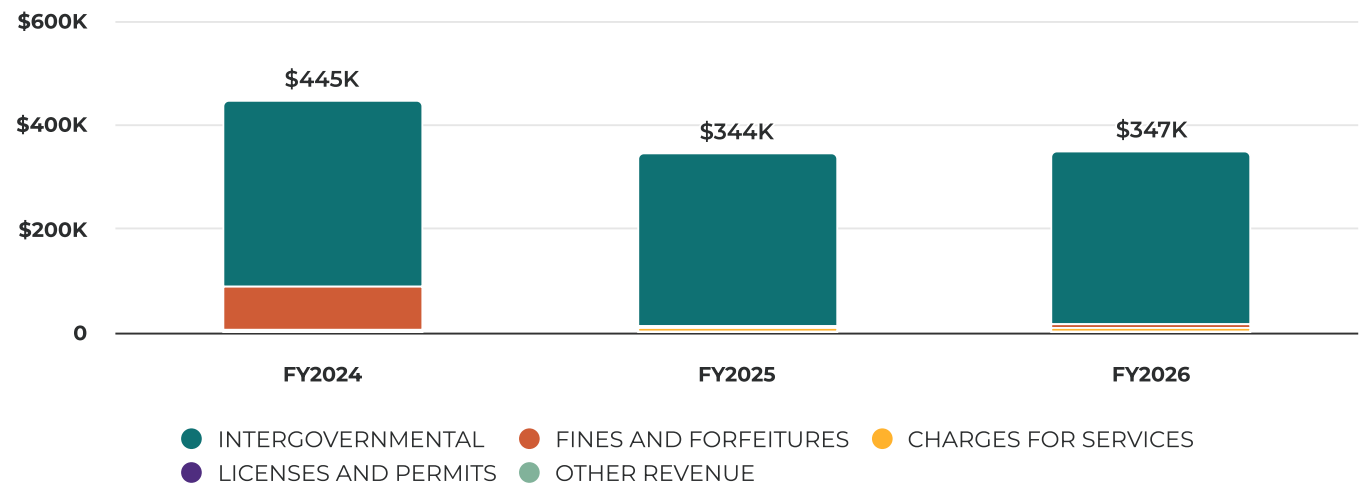
FY26 Revenues by Fund



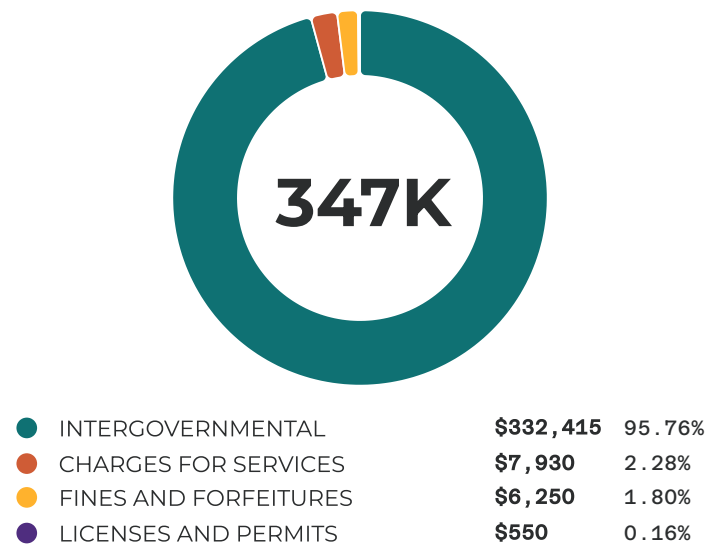
Revenues by Fund

| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND       | \$356,526      | \$337,545                    | \$57,920       | \$337,545                     | \$337,545                               | 0.00%                                                                           |
| CHILD SAFETY FUND  | \$2,935        | \$3,125                      | \$4,720        | \$6,250                       | \$6,250                                 | 100.00%                                                                         |
| PUBLIC SAFETY FUND | \$85,581       | \$3,200                      | \$96,753       | \$3,350                       | \$3,350                                 | 4.69%                                                                           |
| Total Revenues     | \$445,042      | \$343,870                    | \$159,392      | \$347,145                     | \$347,145                               | 0.95%                                                                           |

# Revenues by Revenue Source



FY26 Revenues by Revenue Source



## Revenues by Revenue Source

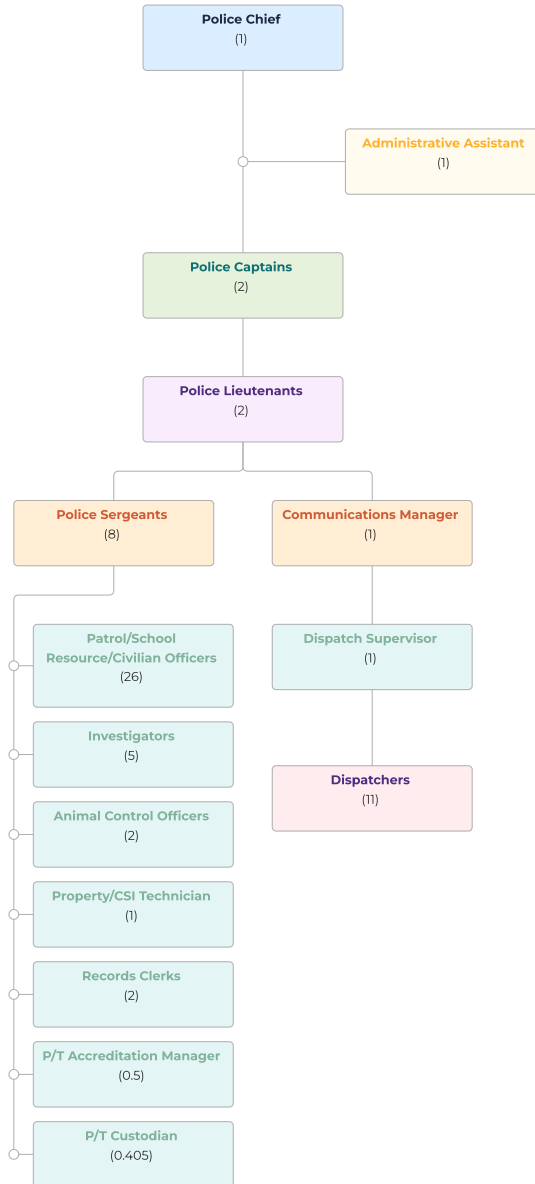
| Category              | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| LICENSES AND PERMITS  | \$405            | \$550                        | \$1,005          | \$550                         | \$550                                   | 0.00%                                                                           |
| FINES AND FORFEITURES | \$81,235         | \$3,125                      | \$92,668         | \$6,250                       | \$6,250                                 | 100.00%                                                                         |
| INTERGOVERNMENTAL     | \$357,552        | \$332,265                    | \$60,378         | \$332,415                     | \$332,415                               | 0.05%                                                                           |
| CHARGES FOR SERVICES  | \$5,422          | \$7,930                      | \$5,087          | \$7,930                       | \$7,930                                 | 0.00%                                                                           |
| OTHER REVENUE         | \$428            | -                            | \$255            | -                             | -                                       | -                                                                               |
| <b>Total Revenues</b> | <b>\$445,042</b> | <b>\$343,870</b>             | <b>\$159,392</b> | <b>\$347,145</b>              | <b>\$347,145</b>                        | <b>0.95%</b>                                                                    |



## Personnel Summary

There are sixty-two full-time employees and two part-time employees assigned to the Police Department.

### Police Department



## Summary of Goals

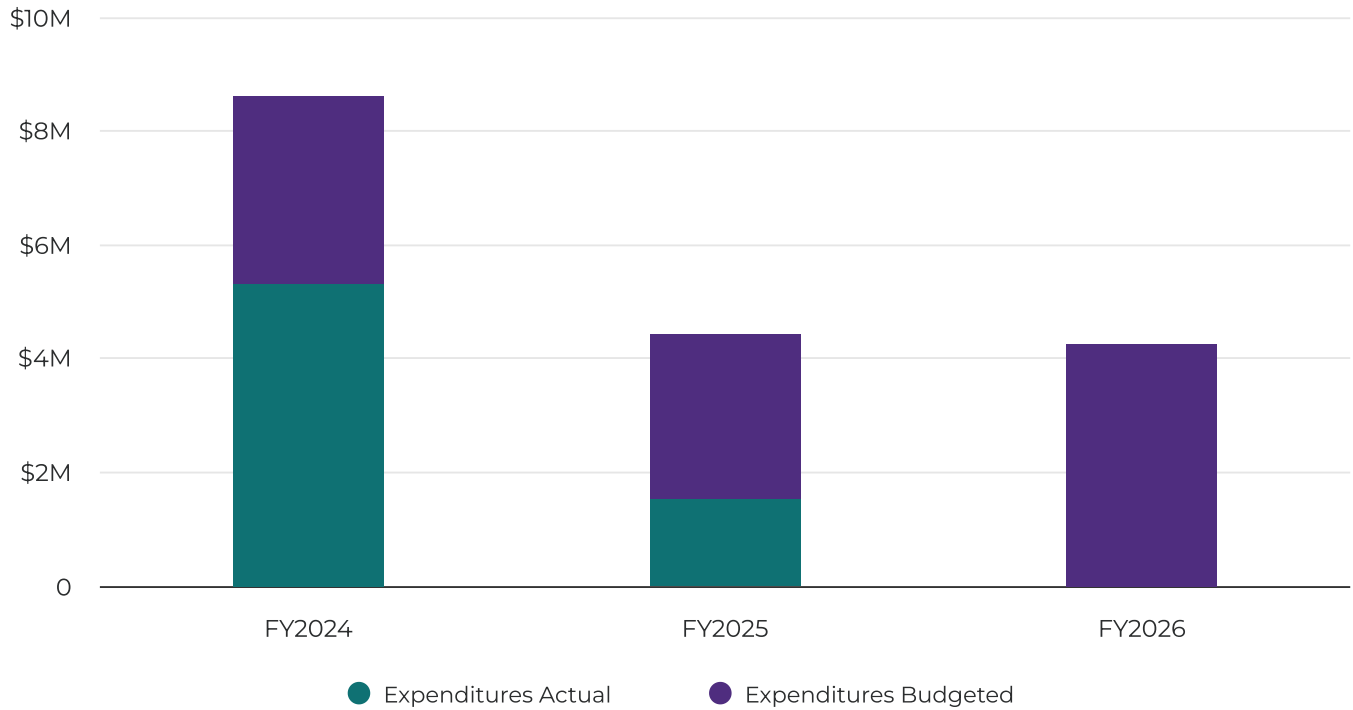
- Deliver quality police services to the citizens of Stephenville.
- Ensure readiness of the department to respond to emergencies.
- Ensure all laws and rules which involve the city and departments are maintained.
- Respond to emergency calls for assistance in a timely and effective manner.
- Create a positive police community relationship and environment.
- Promote safety and community involvement in crime reduction.
- Maintain accurate, secure files for prompt retrieval for use by the department and other law enforcement agencies.
- Quickly and accurately retrieve all requests for information from police officers and the public.
- Investigate all incidents with the purpose of recovering property and/or apprehending suspects.
- Increase offense clearance rate for improved citizen satisfaction.
- Reduce crime through public education and collaborative community efforts.
- Provide an effective educational program for students.
- Work effectively with citizens through community outreach programs.
- Ensure that persons walking on public property in the city are free of reasonable concern of threat by dogs running at large.
- Reduce the number of stray animals within the city.
- Educate the community about animal control.
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the Stephenville Public Safety Building.

# PUBLIC WORKS

The Public Works division includes Street Maintenance in the General Fund and Street Improvements in the Capital Projects Fund. Street Maintenance is described on the Street Maintenance page, and Street Improvements are described in the Capital Projects Summary.

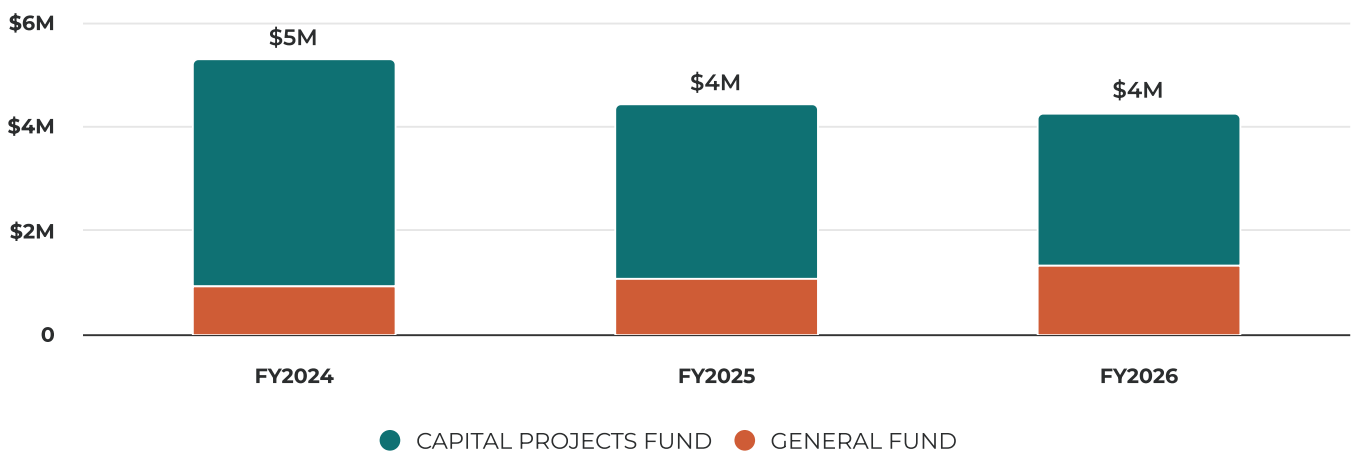
## Expenditure Summary

Historical Expenditures Across Department

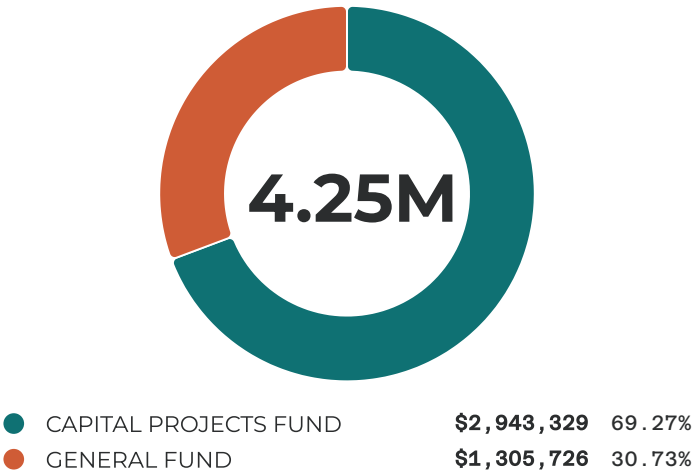


## Expenditures by Fund

Historical Expenditures by Fund



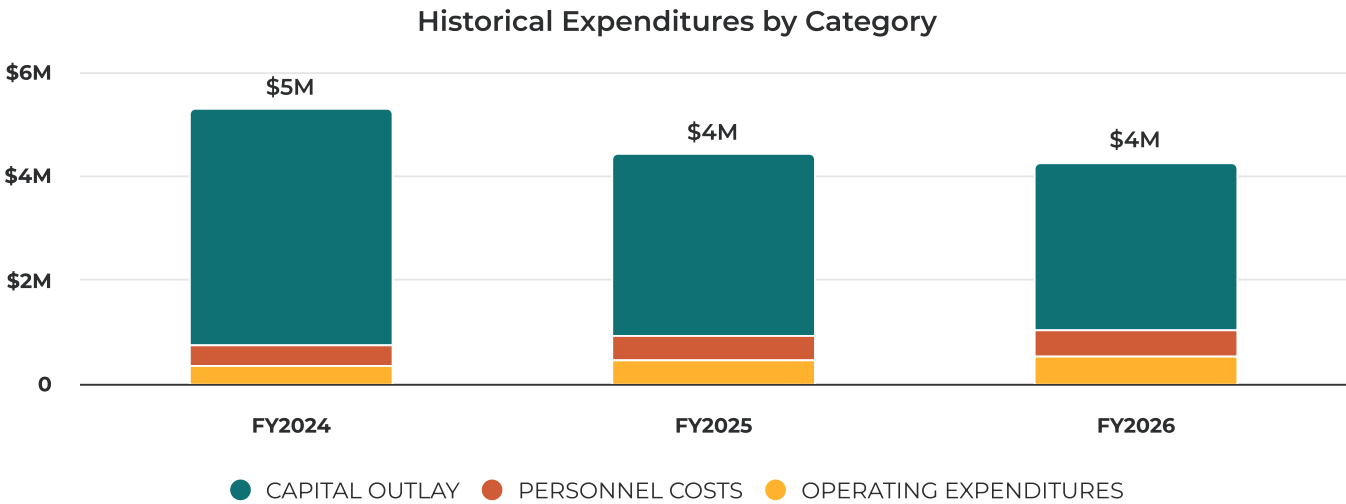
FY26 Expenditures by Fund



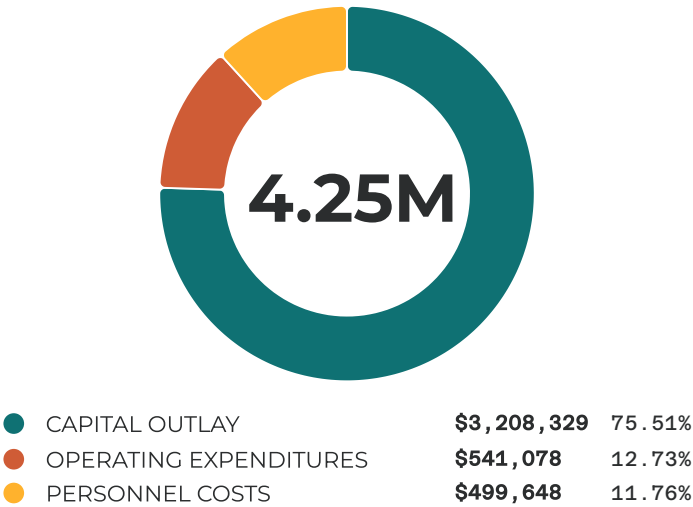
Expenditures by Fund

| Category              | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND          | \$939,346   | \$1,076,972            | \$798,613   | \$1,305,726             | \$1,305,726                    | 21.24%                                                        |
| CAPITAL PROJECTS FUND | \$4,368,809 | \$3,349,421            | \$709,028   | \$2,943,329             | \$2,943,329                    | -12.12%                                                       |
| Total Expenditures    | \$5,308,155 | \$4,426,393            | \$1,507,640 | \$4,249,055             | \$4,249,055                    | -4.01%                                                        |

Expenditures by Category



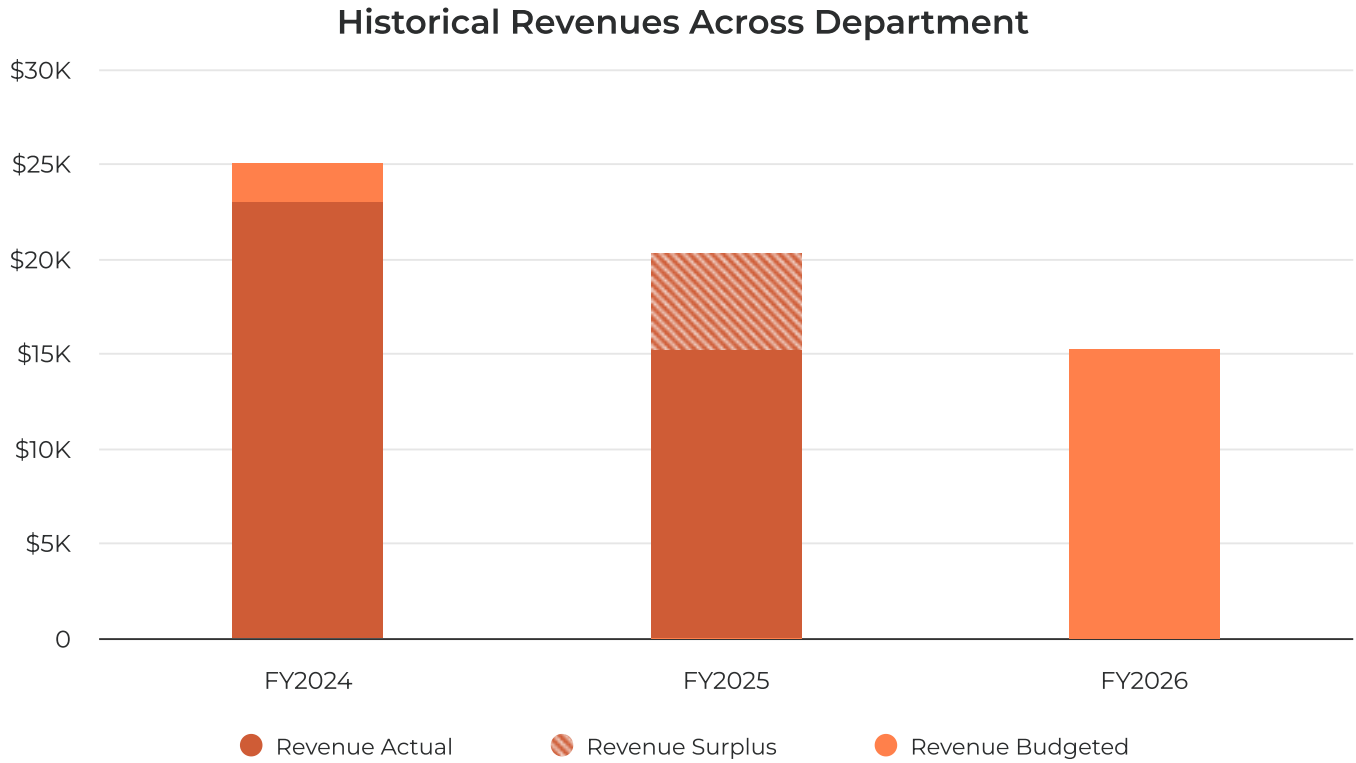
FY26 Expenditures by Category



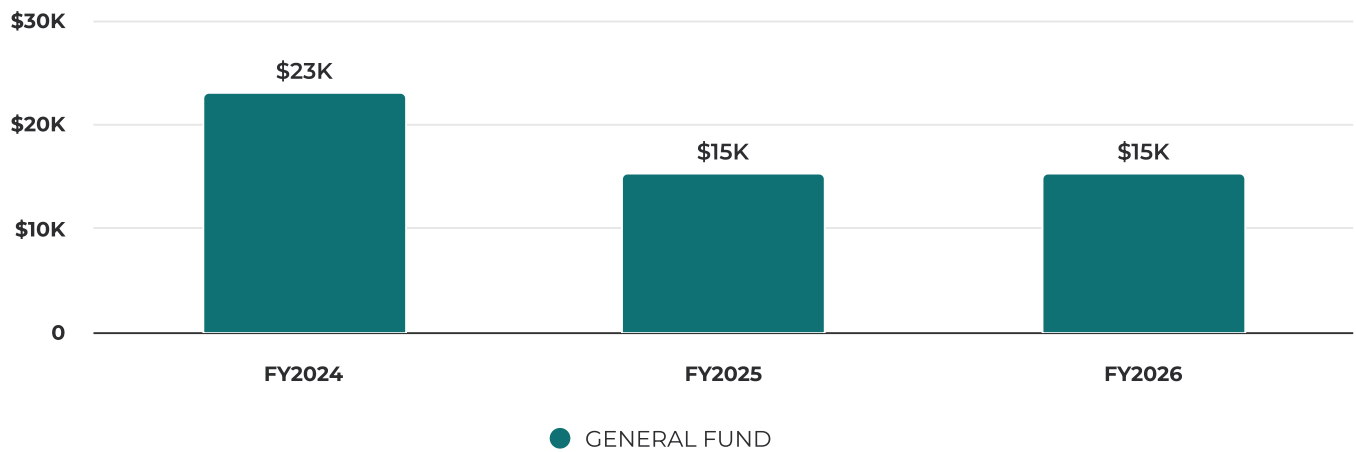
Expenditures by Category

| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS        | \$409,501   | \$478,295              | \$366,120   | \$499,648               | \$499,648                      | 4.46%                                                         |
| OPERATING EXPENDITURES | \$348,661   | \$435,771              | \$449,438   | \$541,078               | \$541,078                      | 24.17%                                                        |
| CAPITAL OUTLAY         | \$4,549,993 | \$3,512,327            | \$692,082   | \$3,208,329             | \$3,208,329                    | -8.66%                                                        |
| Total Expenditures     | \$5,308,155 | \$4,426,393            | \$1,507,640 | \$4,249,055             | \$4,249,055                    | -4.01%                                                        |

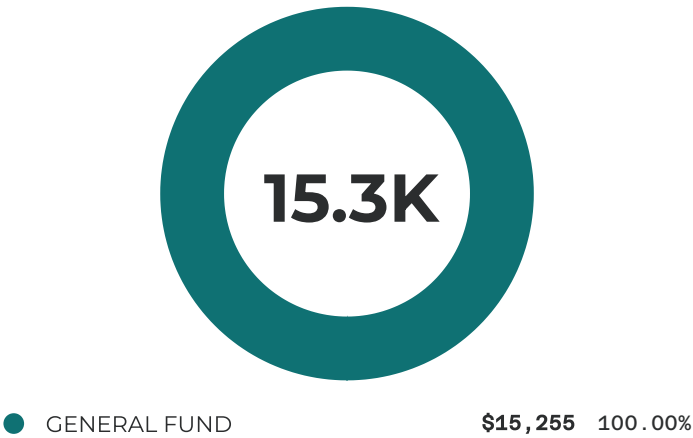
## Revenue Summary



## Revenues by Fund



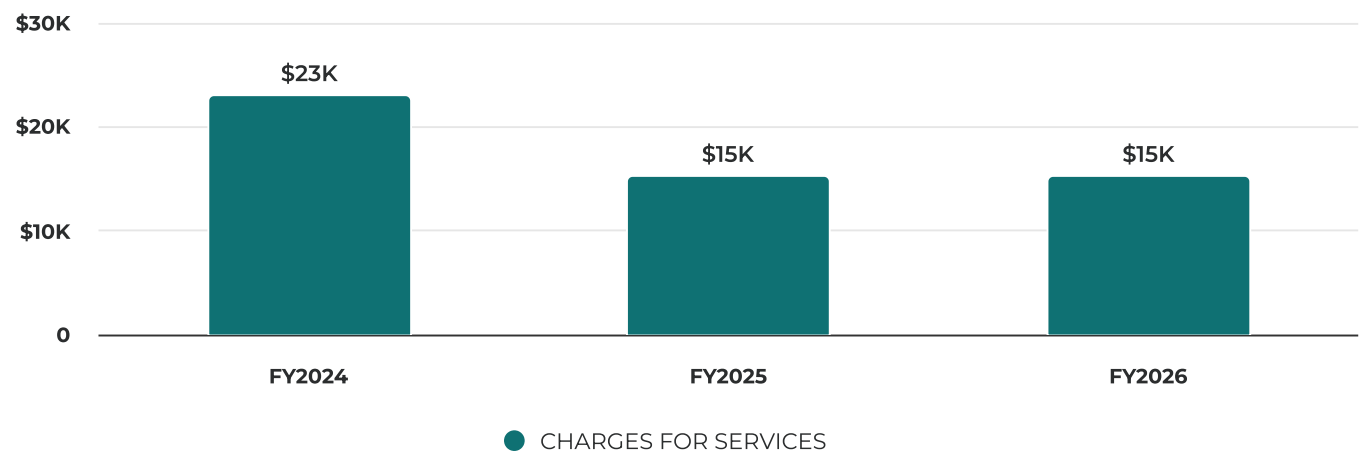
FY26 Revenues by Fund



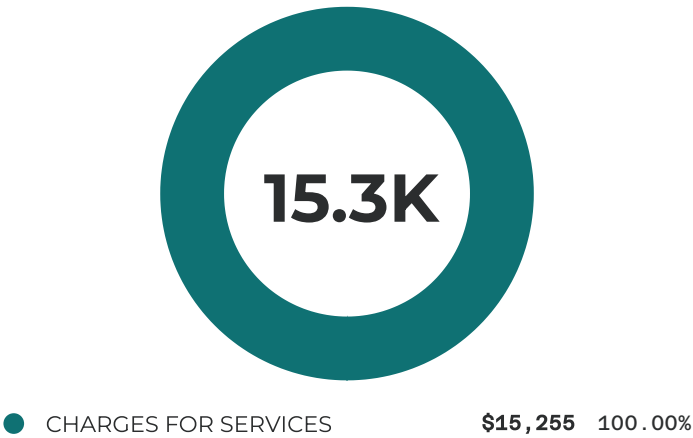
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |
| Total Revenues | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

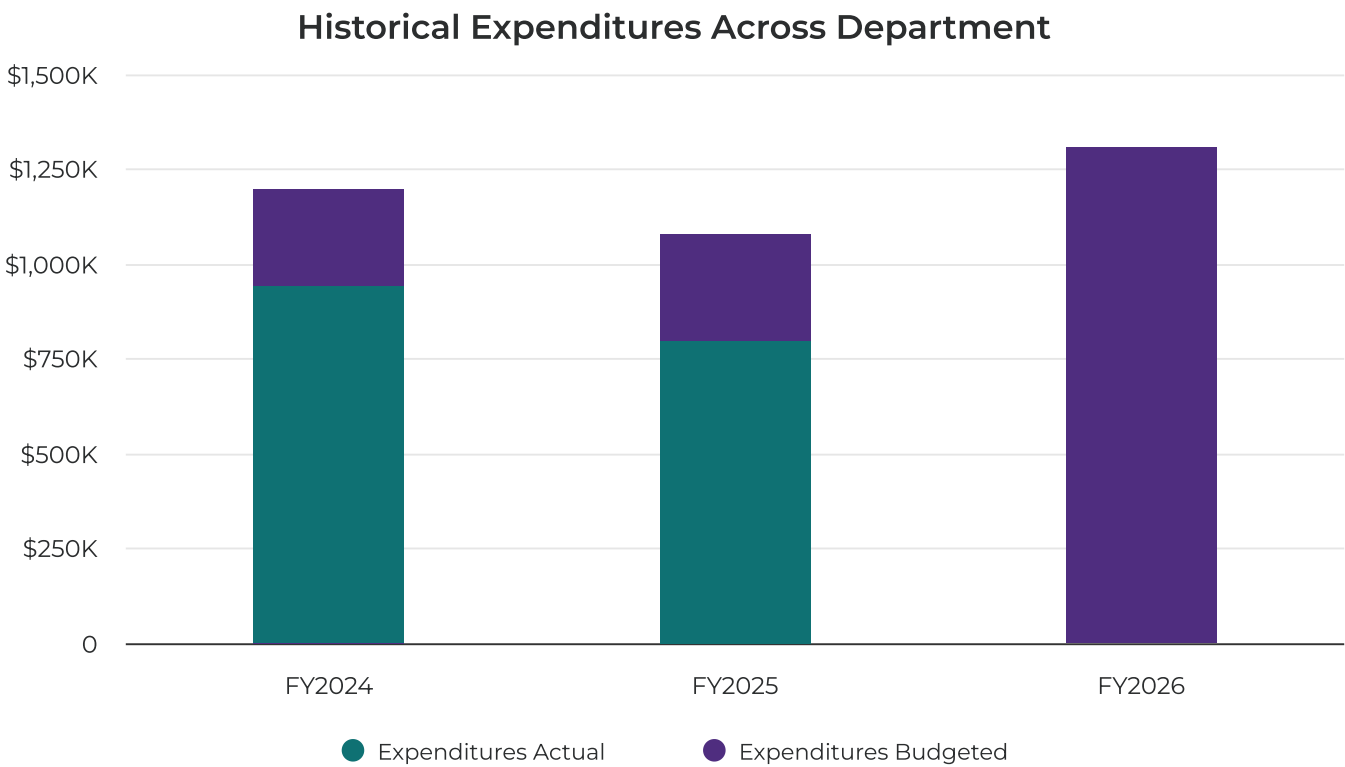
| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CHARGES FOR SERVICES | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |
| Total Revenues       | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |



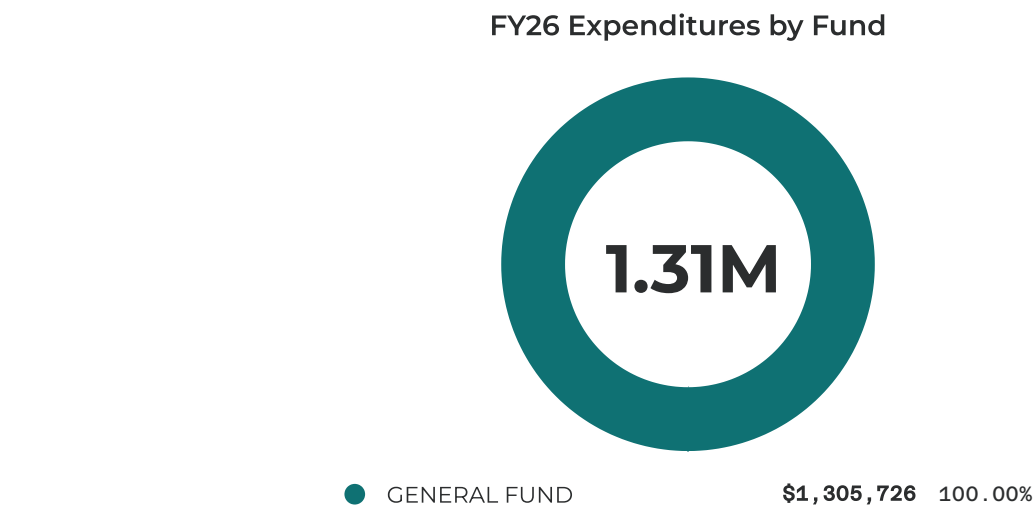
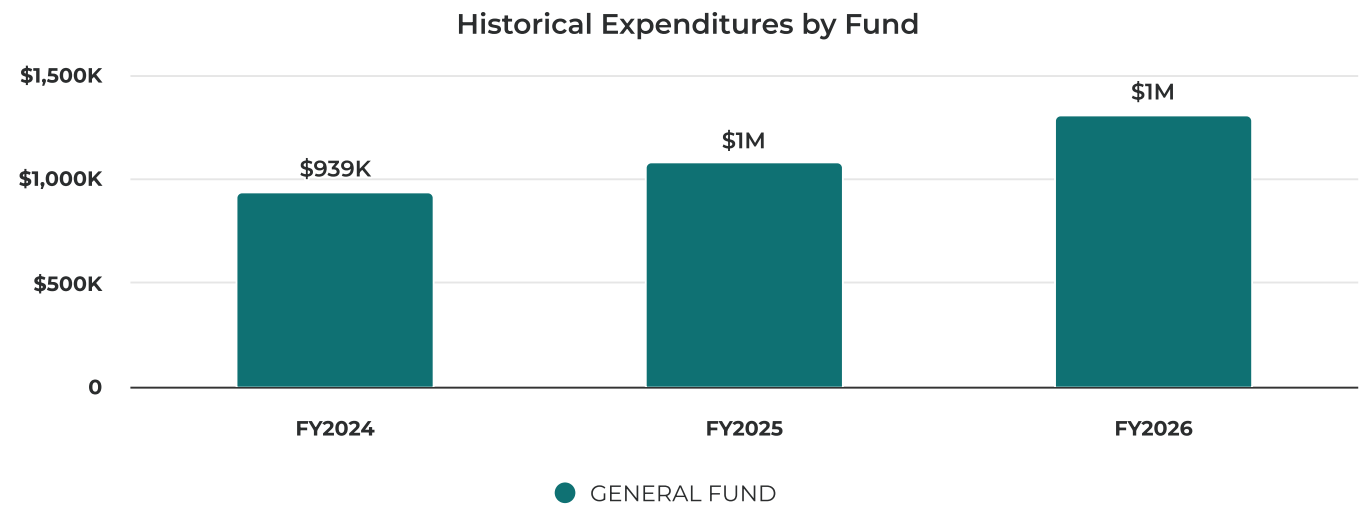
# STREET MAINTENANCE

The street department manages, maintains and repairs city streets, sidewalks, drainage ways and rights-of-way. The services provided are concrete work, patching, street cleaning, tree cutting, ditch cleaning, blade work and other street maintenance. Responsibilities include traffic control, emergency response operations, special events and assistance with code enforcement. Daily, the department inspects roadways for sign repair, pavement management and sight obstructions.

## Expenditure Summary



# Expenditures by Fund

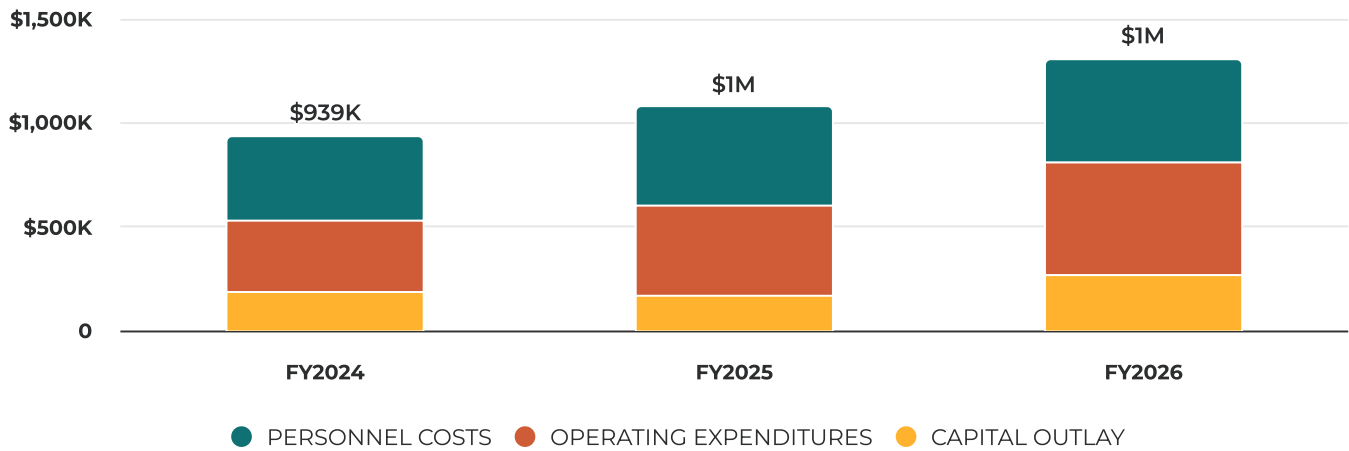


## Expenditures by Fund

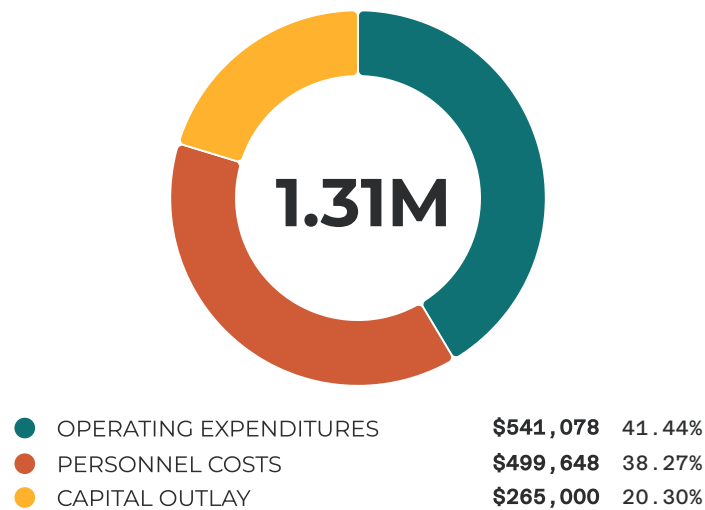
| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND       | \$939,346      | \$1,076,972                  | \$798,613      | \$1,305,726                   | \$1,305,726                             | 21.24%                                                                          |
| Total Expenditures | \$939,346      | \$1,076,972                  | \$798,613      | \$1,305,726                   | \$1,305,726                             | 21.24%                                                                          |

## Expenditures by Category

Historical Expenditures by Category



FY26 Expenditures by Category



### Expenditures by Category

| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b> |             |                        |             |                         |                                |                                                               |
| SALARIES               | \$299,883   | \$349,147              | \$269,382   | \$363,775               | \$363,775                      | 4.19%                                                         |
| OVERTIME               | \$1,696     | \$2,196                | \$439       | \$2,296                 | \$2,296                        | 4.55%                                                         |
| ON CALL PAY            | \$5,240     | \$5,200                | \$4,560     | \$5,200                 | \$5,200                        | 0.00%                                                         |
| INCENTIVE PAY          | \$995       | \$600                  | \$1,613     | \$1,800                 | \$1,800                        | 200.00%                                                       |
| SICK TIME BUY BACK     | \$2,127     | \$2,243                | \$2,243     | \$2,457                 | \$2,457                        | 9.54%                                                         |

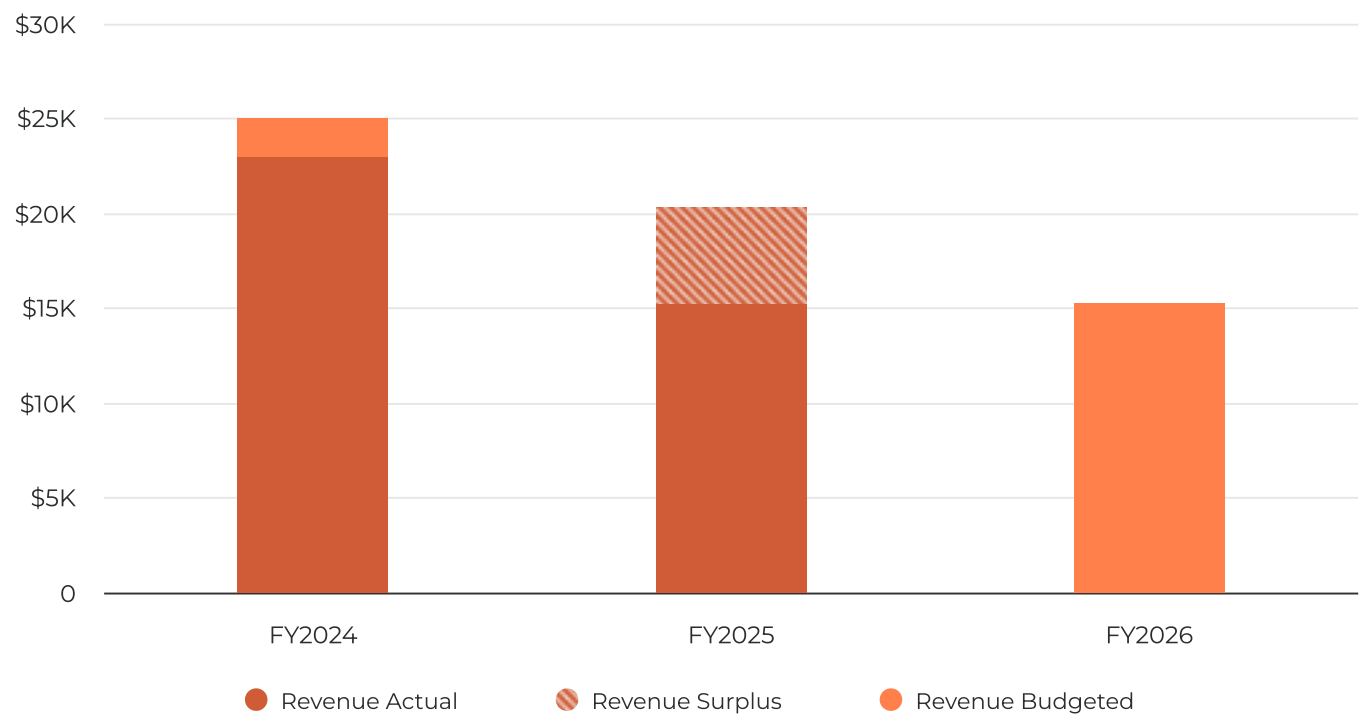
## STREET MAINTENANCE

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| ONE-TIME PAY<br>ADJUSTMENT              | \$2,679          | \$3,443                      | \$2,357          | \$3,586                       | \$3,586                                 | 4.15%                                                                           |
| RETIREMENT                              | \$25,604         | \$33,080                     | \$23,562         | \$34,633                      | \$34,633                                | 4.69%                                                                           |
| SOCIAL SECURITY                         | \$24,037         | \$28,146                     | \$21,804         | \$29,422                      | \$29,422                                | 4.53%                                                                           |
| WORKER'S<br>COMPENSATION                | \$13,384         | \$13,851                     | \$11,783         | \$13,366                      | \$13,366                                | -3.50%                                                                          |
| GROUP INSURANCE                         | \$33,856         | \$40,389                     | \$28,376         | \$43,113                      | \$43,113                                | 6.74%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$409,501</b> | <b>\$478,295</b>             | <b>\$366,120</b> | <b>\$499,648</b>              | <b>\$499,648</b>                        | <b>4.46%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | -                | \$50                         | \$44             | \$50                          | \$50                                    | 0.00%                                                                           |
| COMMUNICATIONS                          | \$1,098          | \$1,140                      | \$1,116          | \$1,476                       | \$1,476                                 | 29.47%                                                                          |
| ADVERTISING                             | \$38             | -                            | -                | -                             | -                                       | -                                                                               |
| TRAINING & EDUCATION                    | \$1,825          | \$5,700                      | \$5,180          | \$5,700                       | \$5,700                                 | 0.00%                                                                           |
| INSURANCE                               | \$11,727         | \$14,550                     | \$16,711         | \$20,867                      | \$20,867                                | 43.42%                                                                          |
| RENTAL                                  | \$17,111         | \$20,000                     | \$16,900         | \$20,000                      | \$20,000                                | 0.00%                                                                           |
| UTILITIES                               | \$199,690        | \$198,576                    | \$149,201        | \$297,876                     | \$297,876                               | 50.01%                                                                          |
| OUTSIDE<br>PROFESSIONALS                | \$6,482          | \$10,646                     | \$507            | \$10,000                      | \$10,000                                | -6.07%                                                                          |
| SPECIAL SERVICES                        | -                | -                            | \$509            | -                             | -                                       | -                                                                               |
| DAMAGE CLAIMS                           | -                | \$1,000                      | -                | \$1,000                       | \$1,000                                 | 0.00%                                                                           |
| CHEMICALS                               | \$15             | \$250                        | -                | \$250                         | \$250                                   | 0.00%                                                                           |
| OFFICE SUPPLIES                         | \$179            | \$120                        | -                | \$120                         | \$120                                   | 0.00%                                                                           |
| WEARING APPAREL                         | \$3,576          | \$4,200                      | \$3,244          | \$4,200                       | \$4,200                                 | 0.00%                                                                           |
| SMALL TOOLS                             | \$1,255          | \$1,000                      | \$591            | \$1,000                       | \$1,000                                 | 0.00%                                                                           |
| STREET SIGNS &<br>MARKINGS              | \$12,077         | \$12,000                     | \$16,142         | \$12,000                      | \$12,000                                | 0.00%                                                                           |
| GAS & OIL                               | \$19,305         | \$24,339                     | \$16,577         | \$24,339                      | \$24,339                                | 0.00%                                                                           |
| OPERATING SUPPLIES                      | \$1,519          | \$1,200                      | \$1,033          | \$1,200                       | \$1,200                                 | 0.00%                                                                           |
| VEHICLE MAINTENANCE                     | \$4,177          | \$5,000                      | \$1,275          | \$5,000                       | \$5,000                                 | 0.00%                                                                           |
| MACHINERY<br>MAINTENANCE                | \$8,099          | \$5,000                      | \$749            | \$5,000                       | \$5,000                                 | 0.00%                                                                           |
| OTHER EQUIPMENT<br>MAINTENANCE          | \$1,081          | \$1,000                      | \$2,664          | \$1,000                       | \$1,000                                 | 0.00%                                                                           |
| RIGHT OF WAY<br>MAINTENANCE             | \$53,520         | \$100,000                    | \$102,396        | \$100,000                     | \$100,000                               | 0.00%                                                                           |
| STREET CUTS                             | \$5,887          | \$10,000                     | \$12             | \$10,000                      | \$10,000                                | 0.00%                                                                           |
| BRIDGE MAINTENANCE                      | -                | \$20,000                     | -                | \$20,000                      | \$20,000                                | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$348,661</b> | <b>\$435,771</b>             | <b>\$334,853</b> | <b>\$541,078</b>              | <b>\$541,078</b>                        | <b>24.17%</b>                                                                   |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| VEHICLES                                | -                | -                            | -                | \$95,000                      | \$95,000                                | -                                                                               |
| OTHER EQUIPMENT                         | \$181,184        | \$98,000                     | \$97,640         | \$170,000                     | \$170,000                               | 73.47%                                                                          |
| STREETS                                 | -                | \$64,906                     | -                | -                             | -                                       | -100.00%                                                                        |

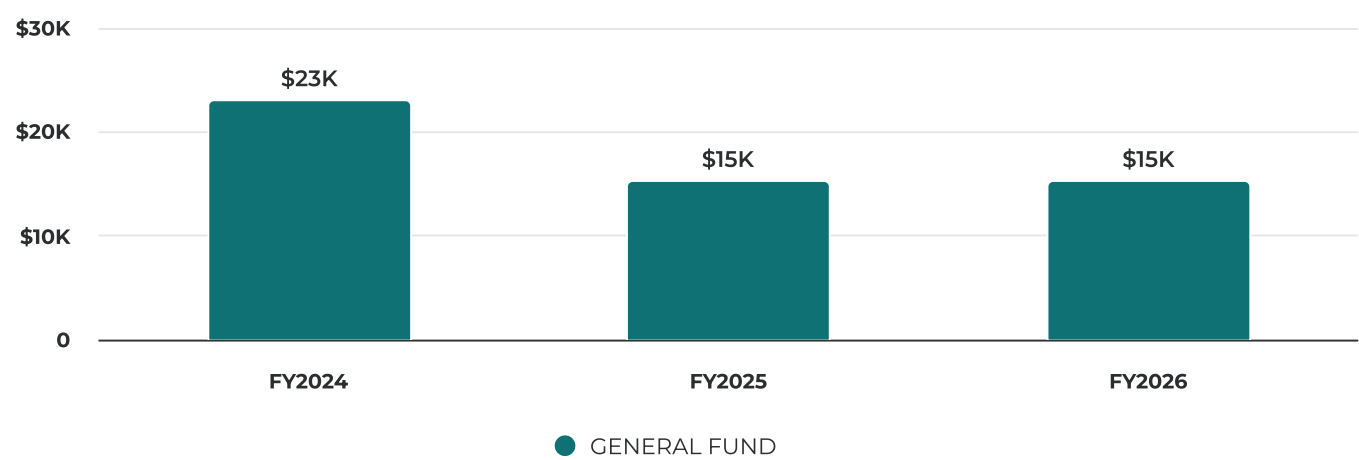
| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| Total CAPITAL OUTLAY | \$181,184      | \$162,906                    | \$97,640       | \$265,000                     | \$265,000                               | 62.67%                                                                          |
| Total Expenditures   | \$939,346      | \$1,076,972                  | \$798,613      | \$1,305,726                   | \$1,305,726                             | 21.24%                                                                          |

Revenue Summary

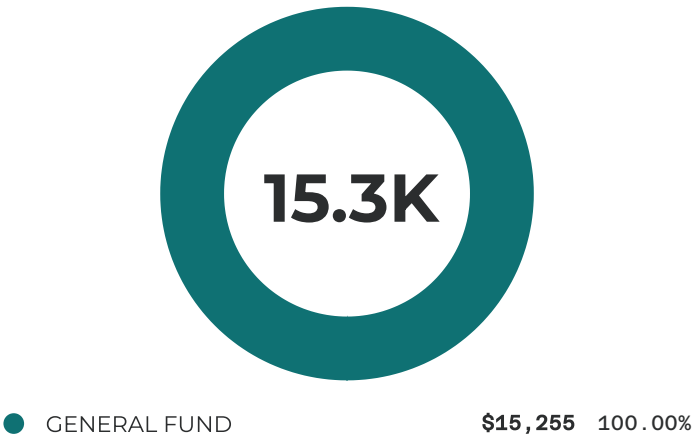
Historical Revenues Across Department



Revenues by Fund



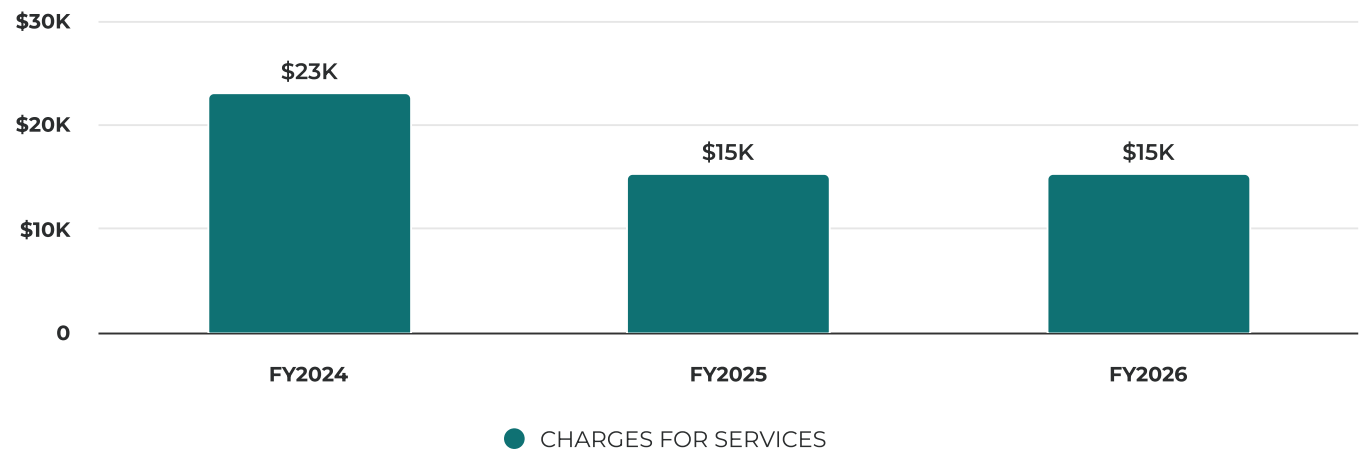
FY26 Revenues by Fund



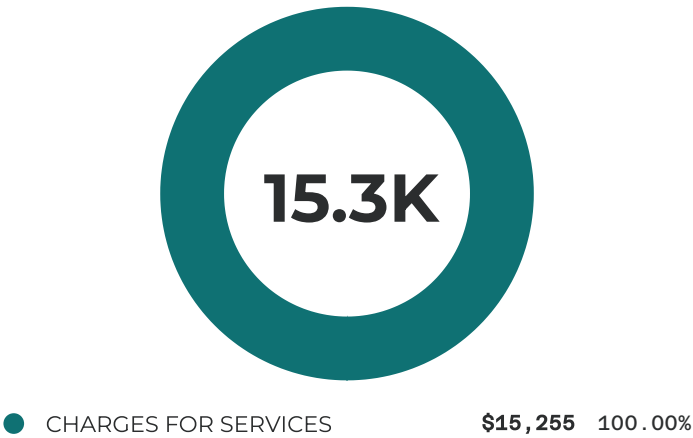
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |
| Total Revenues | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



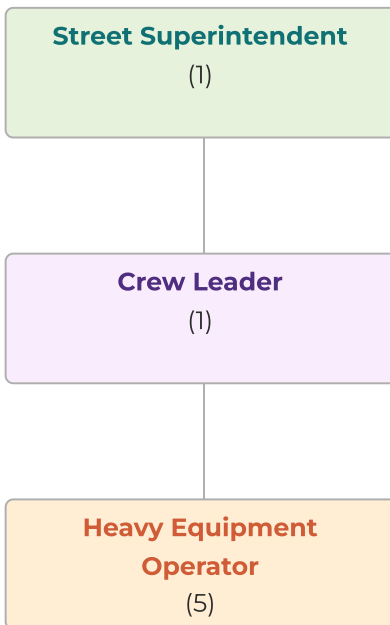
Revenues by Revenue Source

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CHARGES FOR SERVICES | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |
| Total Revenues       | \$22,988       | \$15,255                     | \$20,275       | \$15,255                      | \$15,255                                | 0.00%                                                                           |

Personnel Summary

There are seven full-time employees assigned to the Street Department.

### Street Department



## Summary of Goals

- Protect the investment in the public transportation system through preventative maintenance and ongoing rehabilitation of streets and sidewalks.
- Blade roads in the best way that can be achieved.
- Sweep as many streets as possible.
- Patch potholes in a way that they remain in place longer.
- Handle pothole complaints in a timely manner.



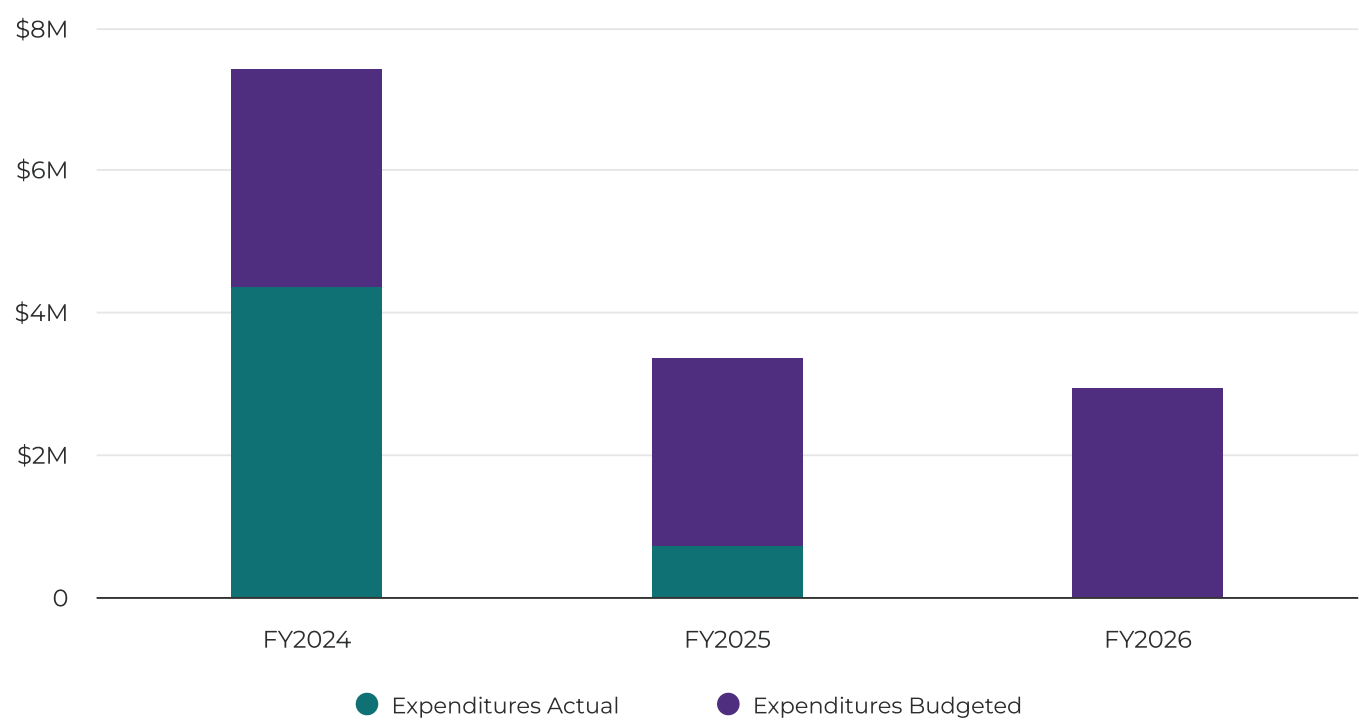
# STREET IMPROVEMENTS

The Street Improvements Department is budgeted in the Capital Projects Fund for major street improvements funded by debt proceeds and transfers from the General Fund.

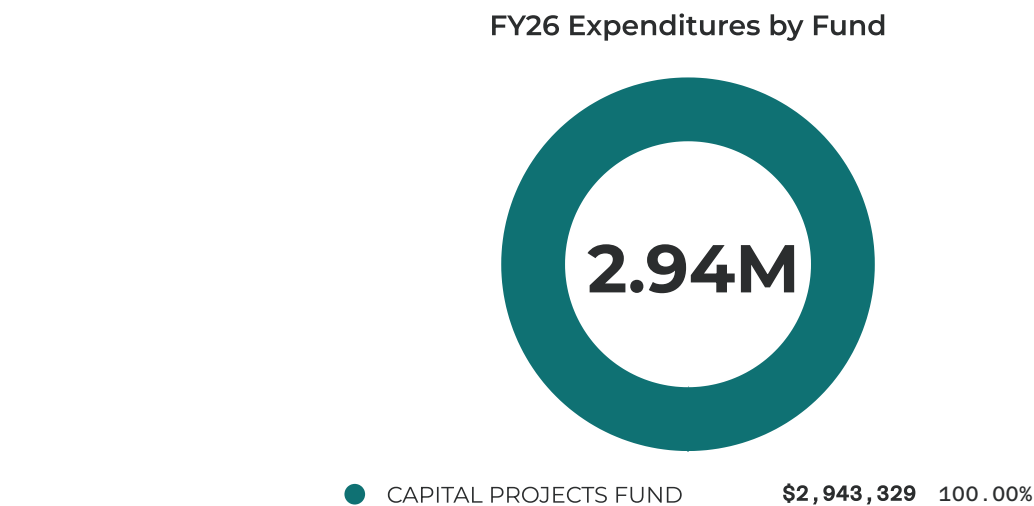
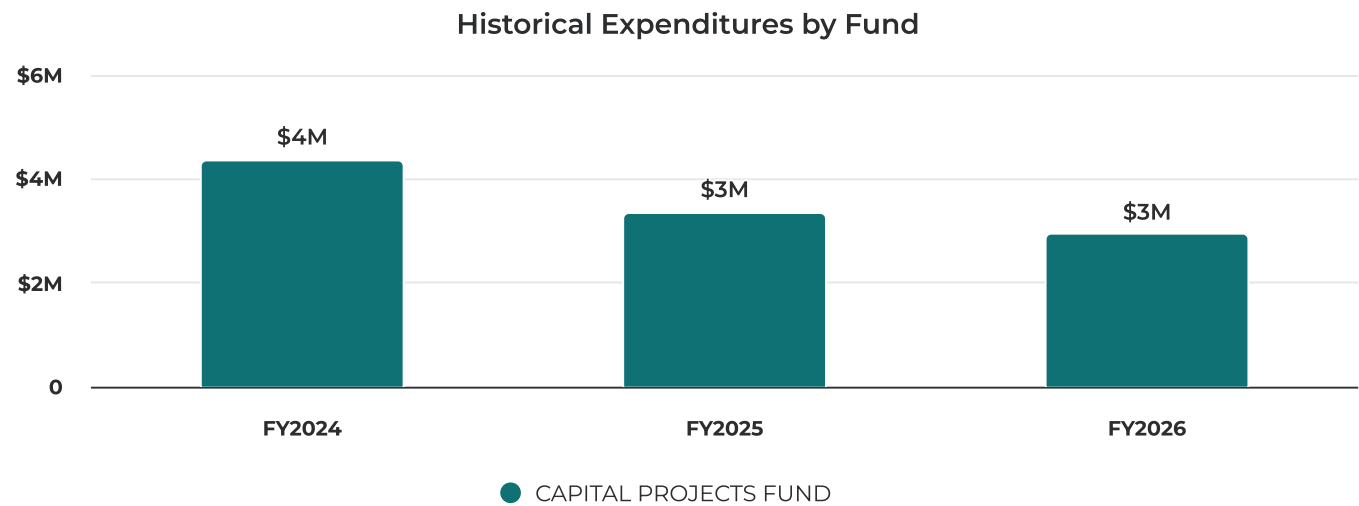
## Expenditure Summary

In previous years, 8% of property tax, 8% of sales tax, and 2% of water franchise fees were dedicated to street improvements. In fiscal year 2025, the Council opted to suspend the dedication of 8% of property tax and 8% of sales tax in order to focus on personnel cost increases. The 2% of water franchise fees are still dedicated to street improvement. The bulk of the expenditures are from unspent appropriations in previous fiscal years.

Historical Expenditures Across Department



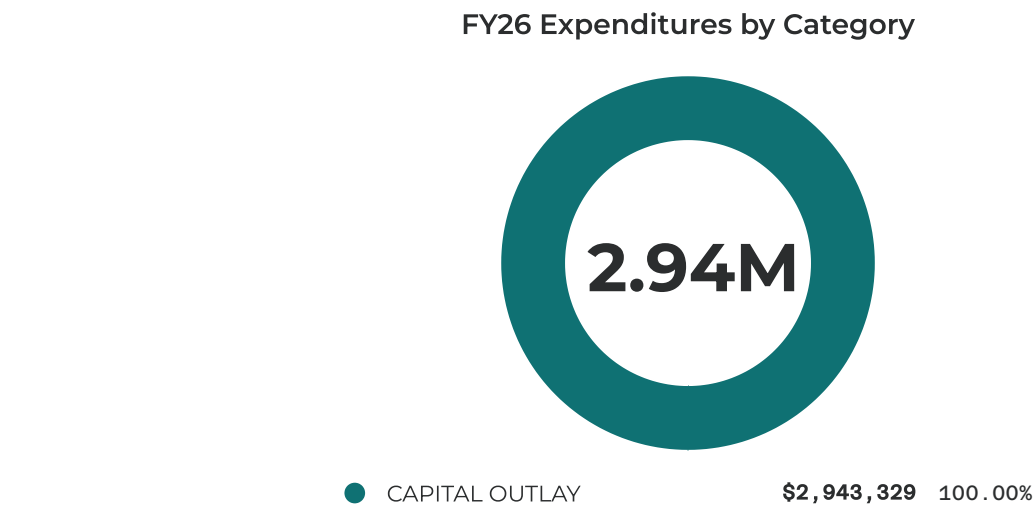
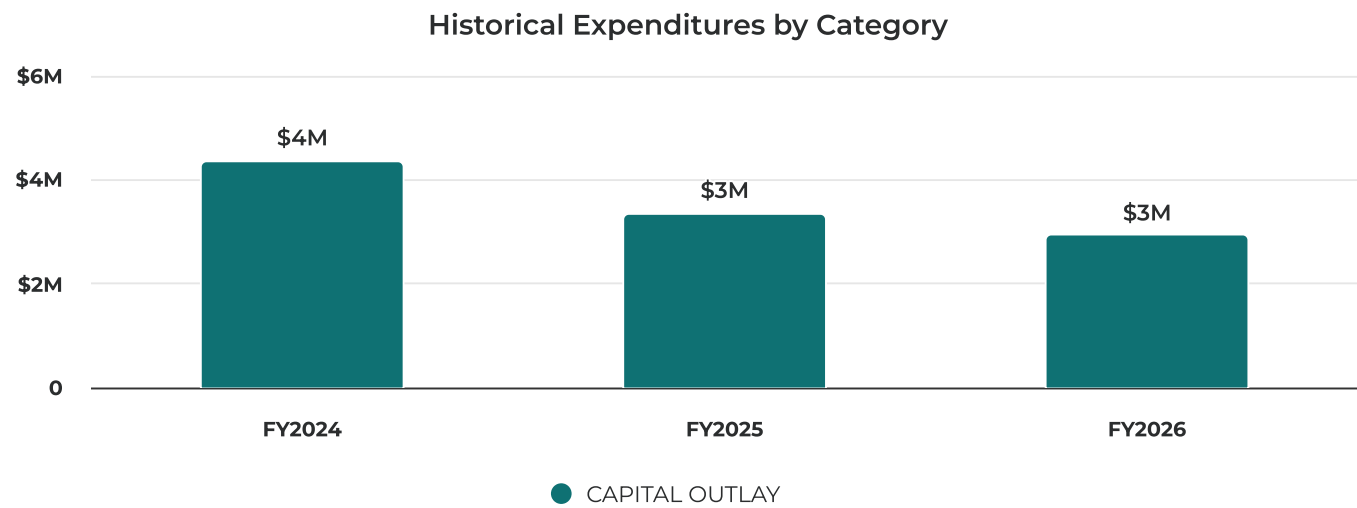
# Expenditures by Fund



## Expenditures by Fund

| Category              | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CAPITAL PROJECTS FUND | \$4,368,809 | \$3,349,421            | \$709,028   | \$2,943,329             | \$2,943,329                    | -12.12%                                                       |
| Total Expenditures    | \$4,368,809 | \$3,349,421            | \$709,028   | \$2,943,329             | \$2,943,329                    | -12.12%                                                       |

# Expenditures by Category



## Expenditures by Category

| Category                     | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OPERATING EXPENDITURES       |             |                        |             |                         |                                |                                                               |
| ARBITRAGE REBATE             | -           | -                      | \$114,585   | -                       | -                              | -                                                             |
| Total OPERATING EXPENDITURES | -           | -                      | \$114,585   | -                       | -                              | -                                                             |
| CAPITAL OUTLAY               |             |                        |             |                         |                                |                                                               |
| STREETS                      | \$826,541   | \$2,401,531            | \$75,538    | \$2,164,414             | \$2,568,329                    | 6.95%                                                         |
| STREETS - 2020 BONDS         | \$3,538,658 | \$922,890              | \$518,905   | \$403,915               | -                              | -100.00%                                                      |

## STREET IMPROVEMENTS

| Category                          | FY 2024 YTD        | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------|--------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| STREETS FOR FUTURE<br>DEVELOPMENT | -                  | -                            | -                | \$250,000                     | \$250,000                               | -                                                                               |
| SIDEWALK<br>IMPROVEMENTS          | \$3,610            | \$25,000                     | -                | \$125,000                     | \$125,000                               | 400.00%                                                                         |
| <b>Total CAPITAL OUTLAY</b>       | <b>\$4,368,809</b> | <b>\$3,349,421</b>           | <b>\$594,442</b> | <b>\$2,943,329</b>            | <b>\$2,943,329</b>                      | <b>-12.12%</b>                                                                  |
| <b>Total Expenditures</b>         | <b>\$4,368,809</b> | <b>\$3,349,421</b>           | <b>\$709,028</b> | <b>\$2,943,329</b>            | <b>\$2,943,329</b>                      | <b>-12.12%</b>                                                                  |

## Personnel Summary

There are no full-time employees assigned to Street Improvements, as most of this work is contracted.

## Summary of Goals

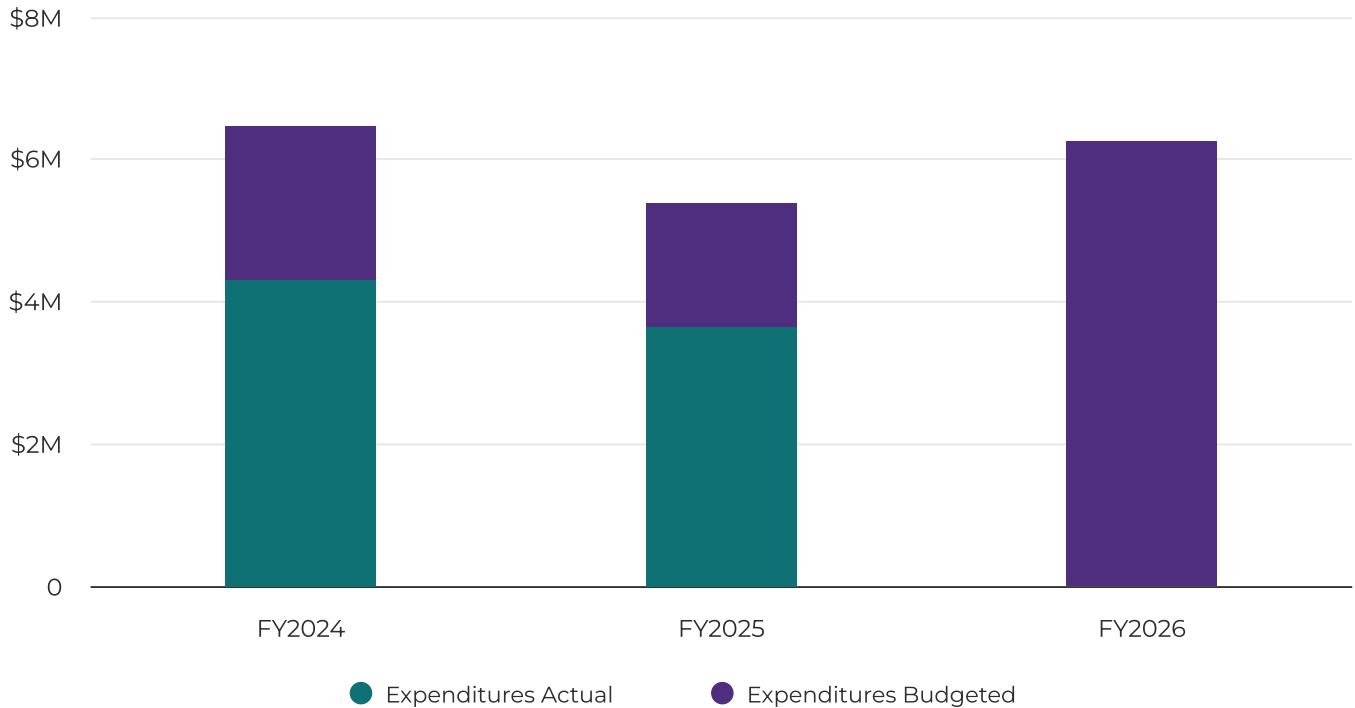
- Construct and maintain streets, curbs, gutters, and sidewalks for longevity and at best value.

# PARKS AND LEISURE SERVICES

The Public Works division includes Street Maintenance in the General Fund and Street Improvements in the Capital Projects Fund. Street Maintenance is described on the Street Maintenance page, and Street Improvements are described in the Capital Projects Summary.

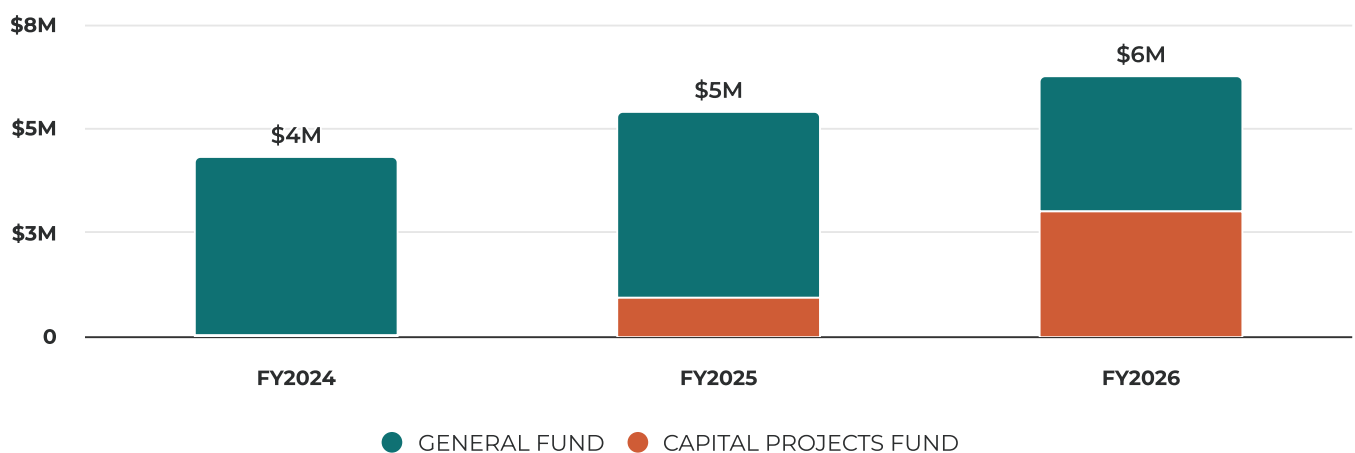
## Expenditure Summary

Historical Expenditures Across Department

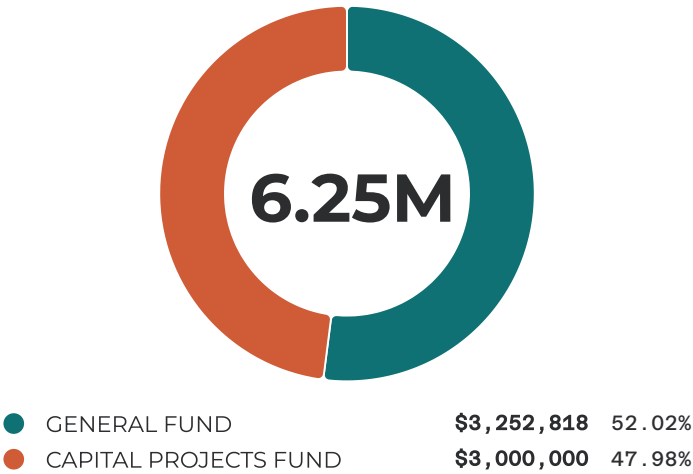


## Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund

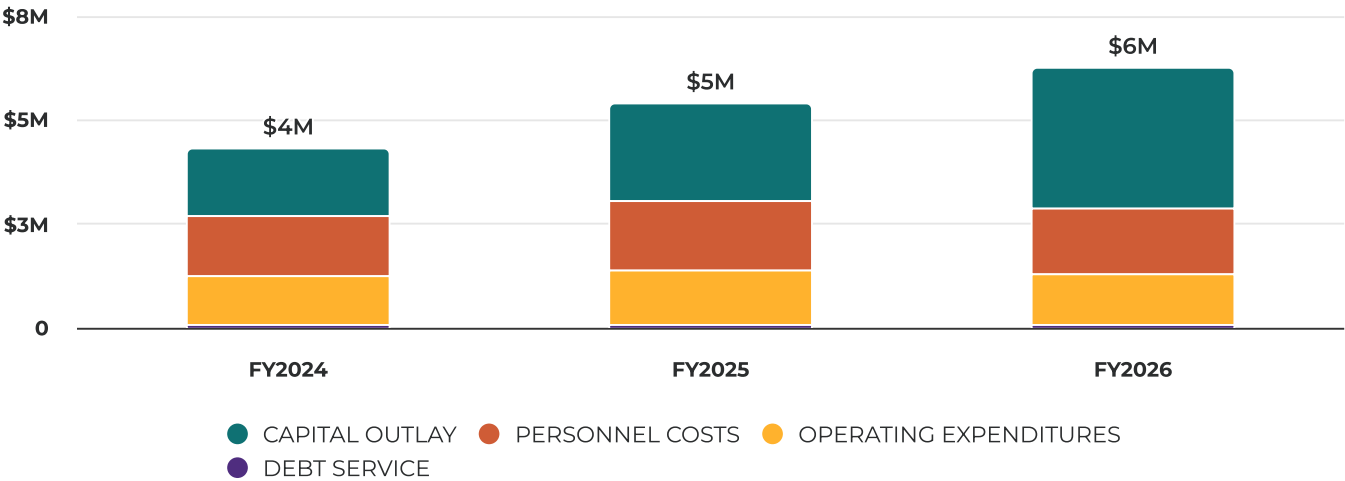


Expenditures by Fund

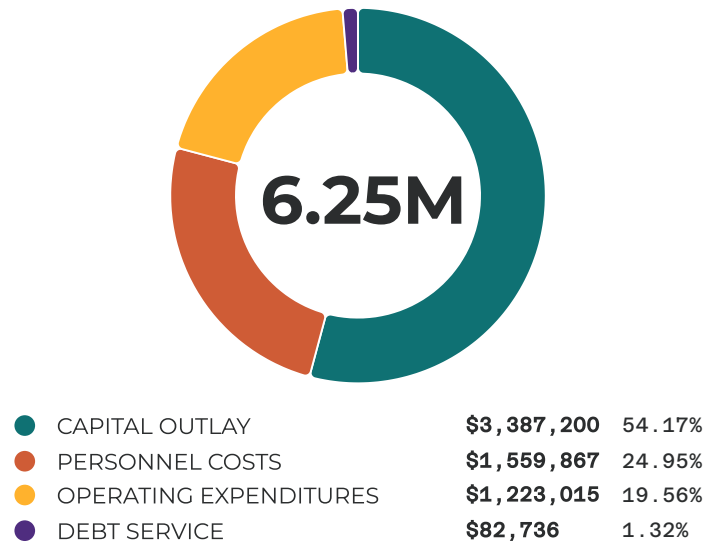
| Category              | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND          | \$4,276,929 | \$4,459,552            | \$3,382,010 | \$3,252,818             | \$3,252,818                    | -27.06%                                                       |
| CAPITAL PROJECTS FUND | \$18,000    | \$933,016              | \$257,000   | \$3,000,000             | \$3,000,000                    | 221.54%                                                       |
| Total Expenditures    | \$4,294,929 | \$5,392,568            | \$3,639,010 | \$6,252,818             | \$6,252,818                    | 15.95%                                                        |

Expenditures by Category

Historical Expenditures by Category



## FY26 Expenditures by Category

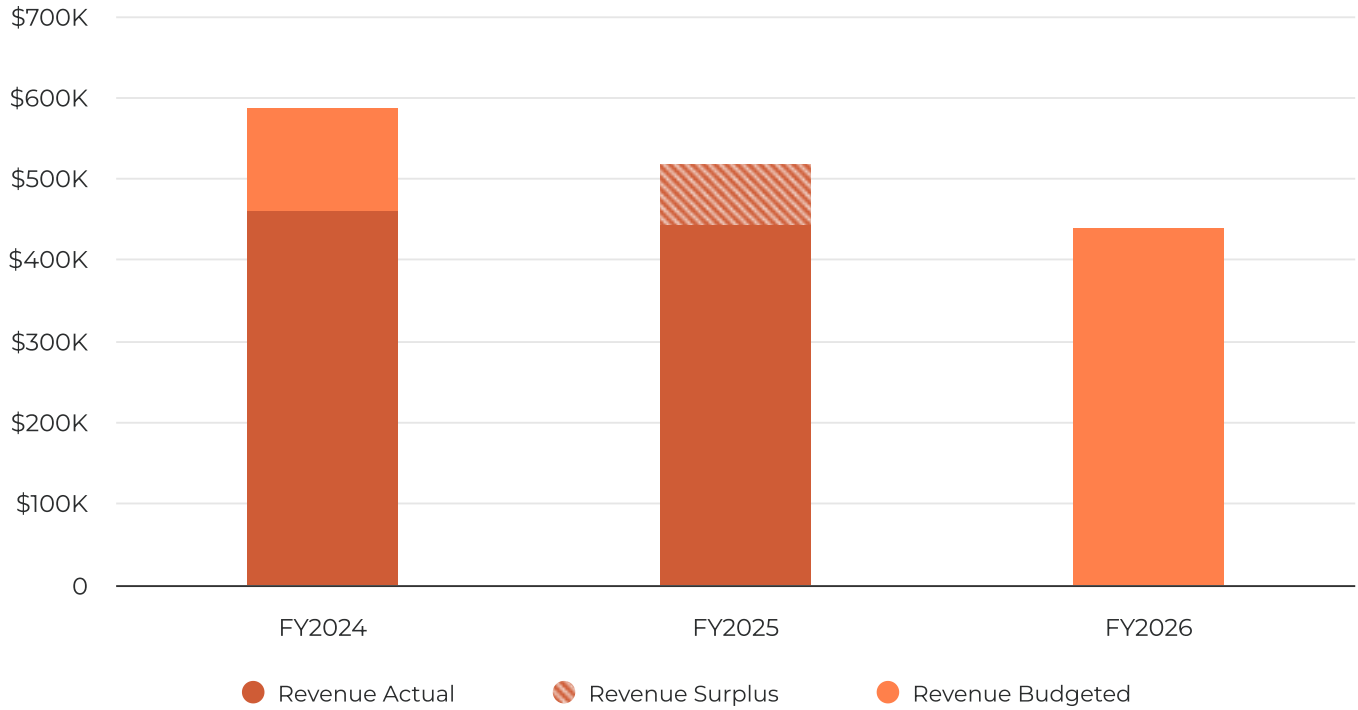


## Expenditures by Category

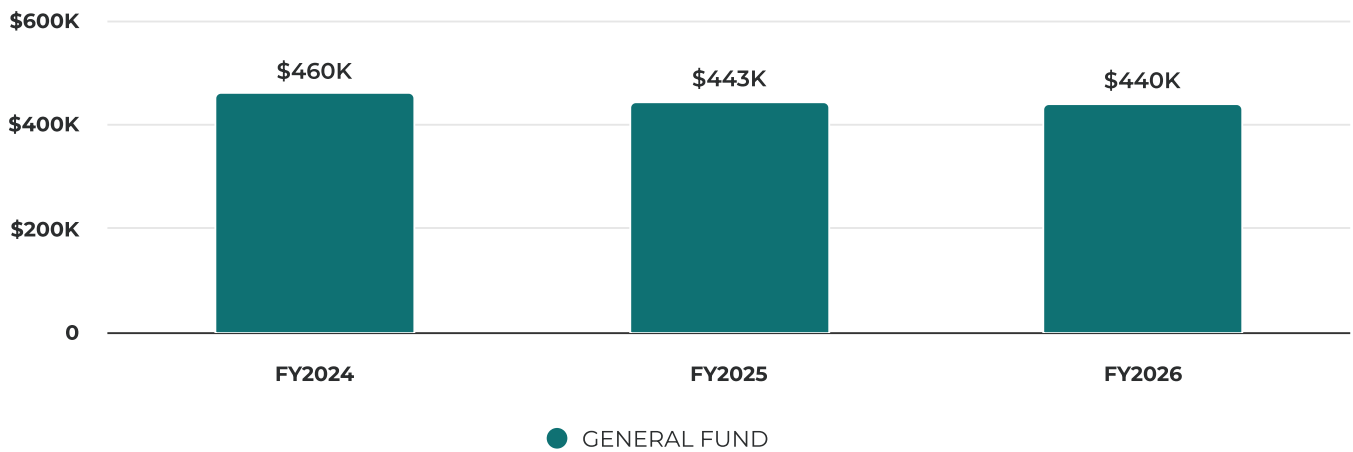
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS           | \$1,457,864        | \$1,706,704            | \$1,338,923        | \$1,559,867             | \$1,559,867                    | -8.60%                                                        |
| OPERATING EXPENDITURES    | \$1,165,261        | \$1,276,930            | \$937,934          | \$1,223,015             | \$1,223,015                    | -4.22%                                                        |
| CAPITAL OUTLAY            | \$1,589,072        | \$2,326,199            | \$1,279,421        | \$3,387,200             | \$3,387,200                    | 45.61%                                                        |
| DEBT SERVICE              | \$82,732           | \$82,735               | \$82,732           | \$82,736                | \$82,736                       | 0.00%                                                         |
| <b>Total Expenditures</b> | <b>\$4,294,929</b> | <b>\$5,392,568</b>     | <b>\$3,639,010</b> | <b>\$6,252,818</b>      | <b>\$6,252,818</b>             | <b>15.95%</b>                                                 |

## Revenue Summary

Historical Revenues Across Department

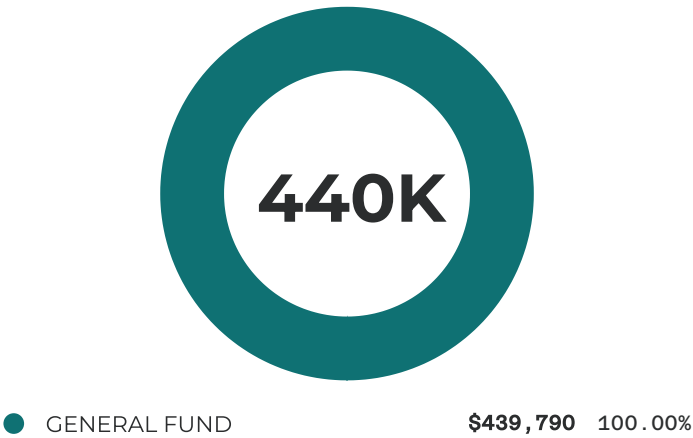


## Revenues by Fund





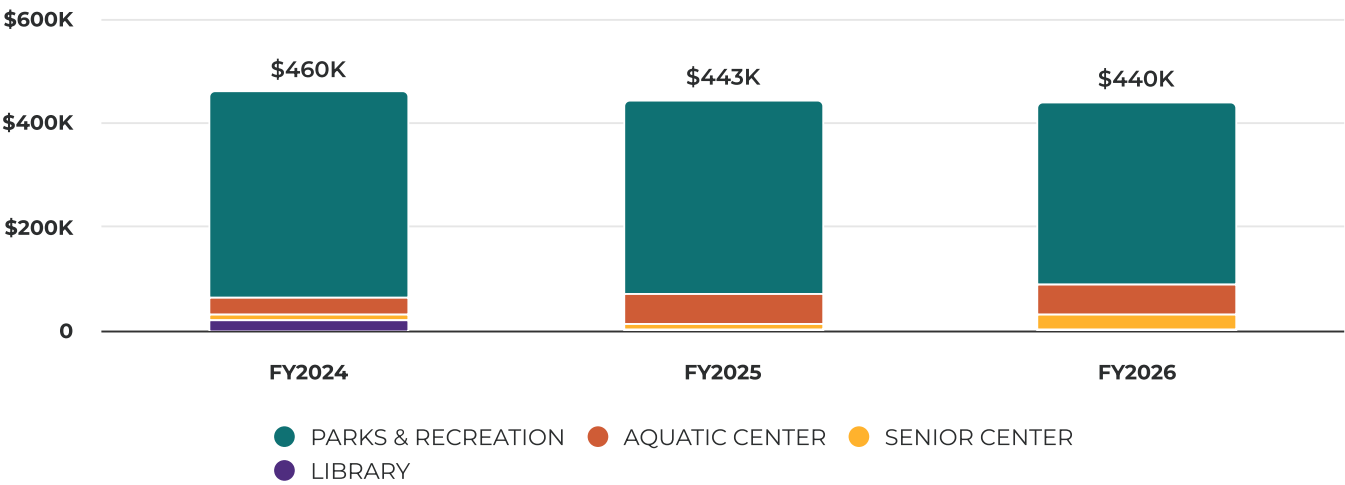
FY26 Revenues by Fund



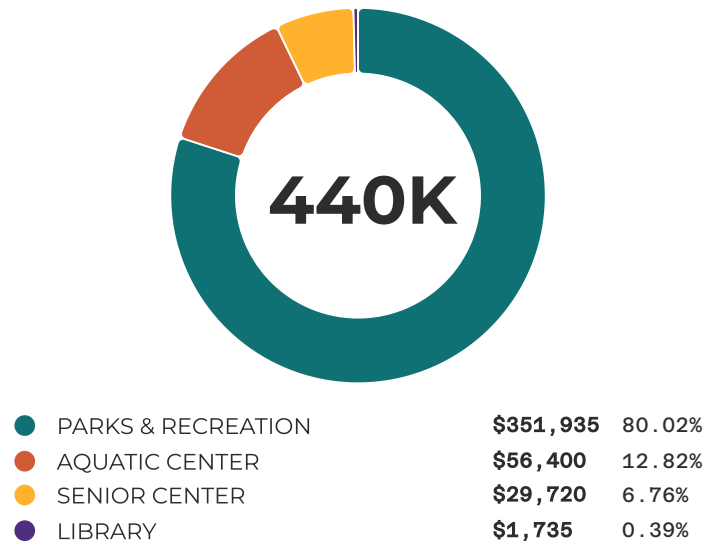
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$460,041      | \$443,081                    | \$518,165      | \$439,790                     | \$439,790                               | -0.74%                                                                          |
| Total Revenues | \$460,041      | \$443,081                    | \$518,165      | \$439,790                     | \$439,790                               | -0.74%                                                                          |

Revenues by Department



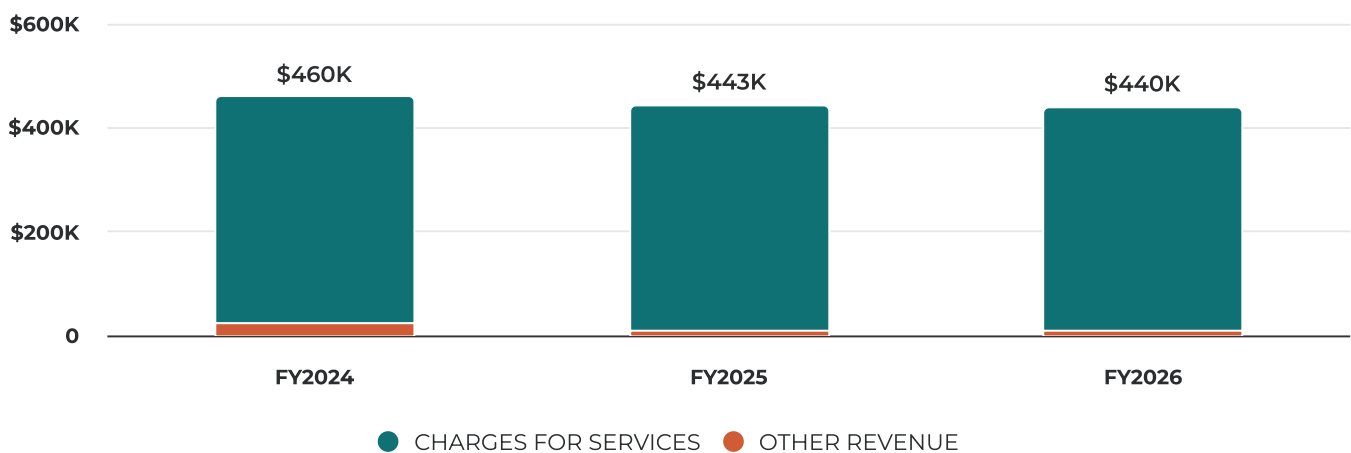
## FY26 Revenues by Department



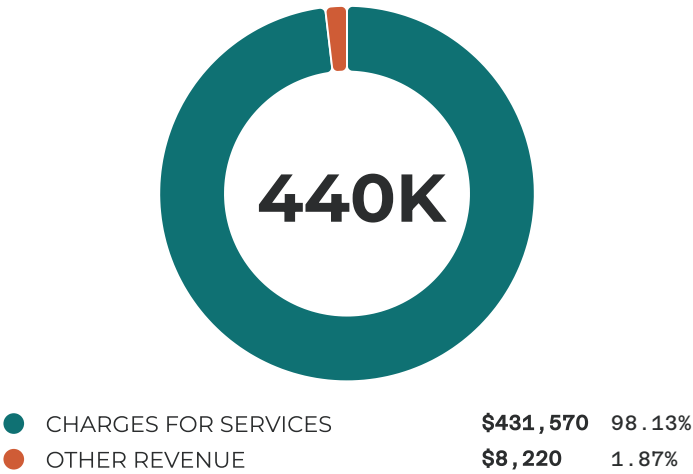
## Revenues by Department

| Category              | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| LIBRARY               | \$18,759         | \$1,555                | \$8,431          | \$1,735                 | \$1,735                        | 11.58%                                                        |
| AQUATIC CENTER        | \$36,099         | \$56,400               | \$35,189         | \$56,400                | \$56,400                       | 0.00%                                                         |
| SENIOR CENTER         | \$10,162         | \$11,691               | \$18,510         | \$29,720                | \$29,720                       | 154.21%                                                       |
| PARKS & RECREATION    | \$395,021        | \$373,435              | \$456,035        | \$351,935               | \$351,935                      | -5.76%                                                        |
| <b>Total Revenues</b> | <b>\$460,041</b> | <b>\$443,081</b>       | <b>\$518,165</b> | <b>\$439,790</b>        | <b>\$439,790</b>               | <b>-0.74%</b>                                                 |

## Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

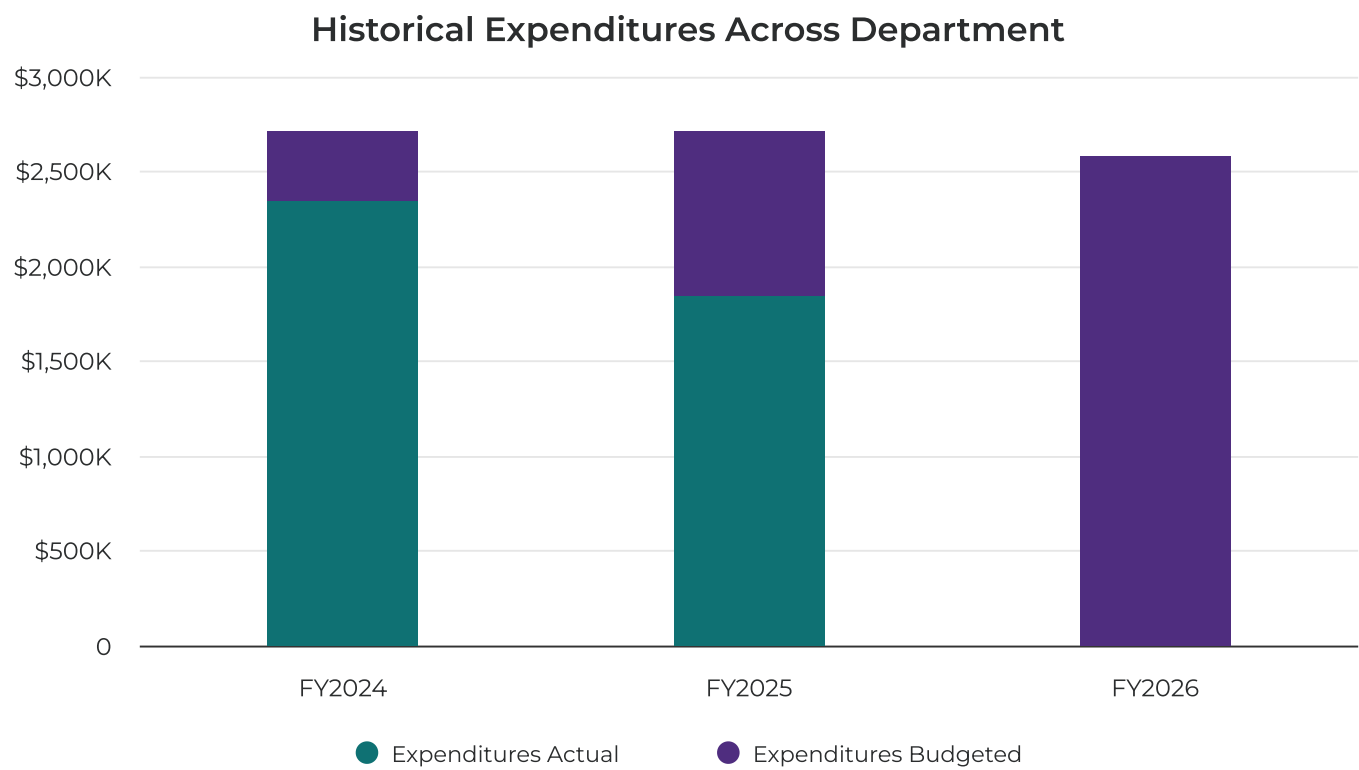
| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CHARGES FOR SERVICES | \$436,782      | \$434,861                    | \$508,668      | \$431,570                     | \$431,570                               | -0.76%                                                                          |
| OTHER REVENUE        | \$23,259       | \$8,220                      | \$9,497        | \$8,220                       | \$8,220                                 | 0.00%                                                                           |
| Total Revenues       | \$460,041      | \$443,081                    | \$518,165      | \$439,790                     | \$439,790                               | -0.74%                                                                          |

# PARKS AND RECREATION

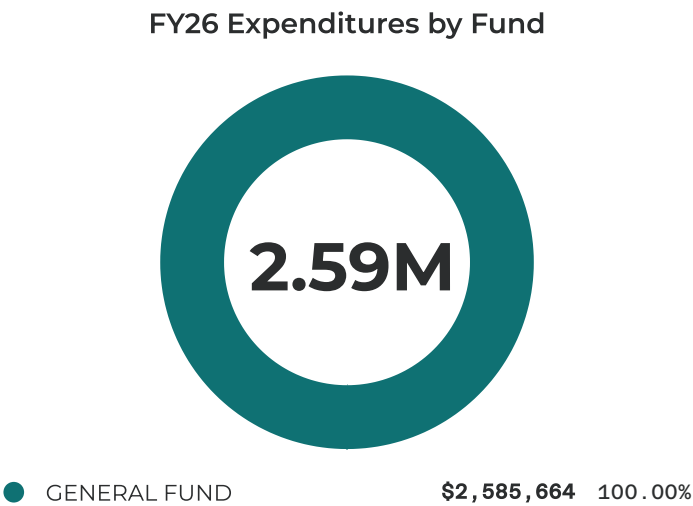
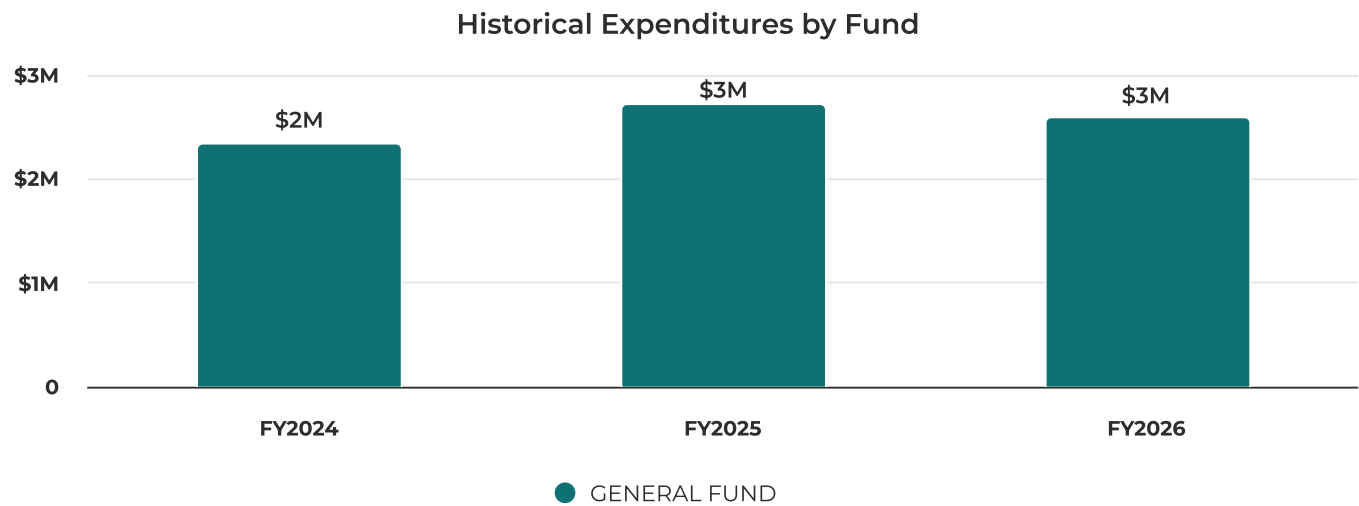
The Parks and Recreation Department consists of Parks, Cemeteries, and Recreation, and is responsible for the day-to-day administration of all parks and leisure services, including recreation, park maintenance, cemeteries, library, senior citizen center, and Splashville Aquatic Center. Recreation is responsible for ensuring that each resident of the city has the opportunity and the means by which to use their leisure time to its fullest potential. The department achieves this responsibility with professional supervisors and employees offering a broad range of team and individual activities ranging from both high and low organizational level. Parks maintain all the city’s public facilities, whether it is indoors or outdoors. It is responsible for assuring that all of these facilities continue to reflect both the beauty and heritage of the City of Stephenville, while remaining safe and usable by all citizens and visitors alike. Parks also maintain each of the city-owned cemeteries at a level which shows the greatest amount of understanding and respect to the citizens of Stephenville. The department’s personnel are responsible for selling and keeping records on all cemetery lots.

Residents have the opportunity to participate in any type of leisure activity, from cultural to physical. The opportunity is also available for simple aesthetic enjoyment, whether it is the use of our outdoor facilities or viewing a sampling of regional arts and crafts offered from time to time.

## Expenditure Summary



# Expenditures by Fund

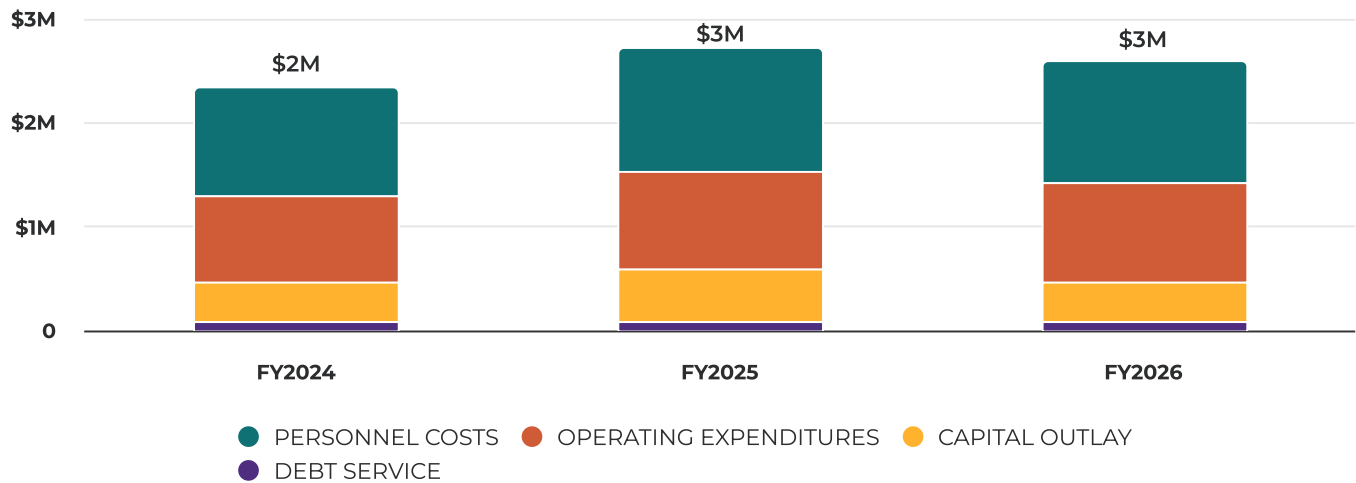


## Expenditures by Fund

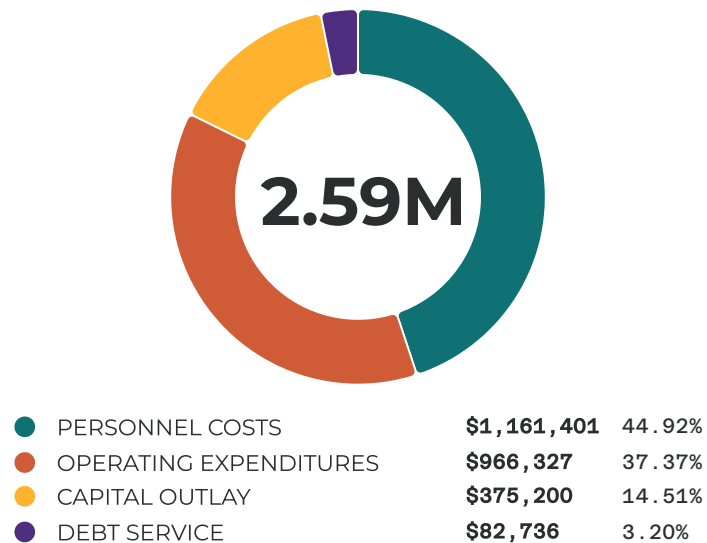
| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND       | \$2,345,887 | \$2,713,251            | \$1,841,188 | \$2,585,664             | \$2,585,664                    | -4.70%                                                        |
| Total Expenditures | \$2,345,887 | \$2,713,251            | \$1,841,188 | \$2,585,664             | \$2,585,664                    | -4.70%                                                        |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b> |             |                        |             |                         |                                |                                                               |
| SALARIES               | \$668,968   | \$770,119              | \$592,205   | \$750,278               | \$750,278                      | -2.58%                                                        |
| OVERTIME               | \$22,090    | \$24,569               | \$17,291    | \$22,898                | \$22,898                       | -6.80%                                                        |
| PART-TIME WAGES        | \$109,289   | \$88,174               | \$85,122    | \$87,082                | \$87,082                       | -1.24%                                                        |
| ON CALL PAY            | \$4,740     | \$5,200                | \$3,060     | \$5,200                 | \$5,200                        | 0.00%                                                         |

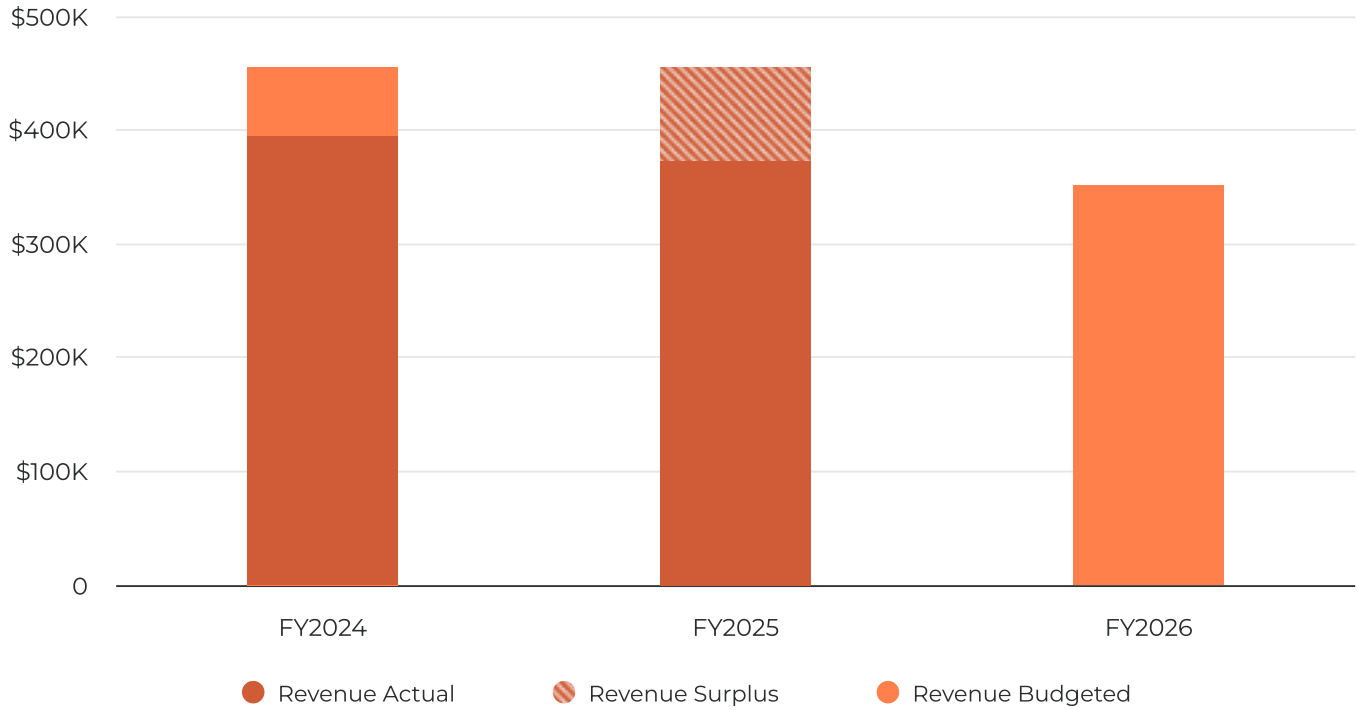
| Category                      | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| INCENTIVE PAY                 | \$2,056            | \$5,640                | \$1,288          | \$1,440                 | \$1,440                        | -74.47%                                                       |
| SICK TIME BUY BACK            | \$607              | \$4,757                | \$1,096          | \$8,523                 | \$8,523                        | 79.17%                                                        |
| ONE-TIME PAY ADJUSTMENT       | \$5,031            | \$7,864                | \$5,878          | \$7,654                 | \$7,654                        | -2.67%                                                        |
| RETIREMENT                    | \$56,470           | \$76,004               | \$51,607         | \$74,095                | \$74,095                       | -2.51%                                                        |
| SOCIAL SECURITY               | \$61,312           | \$70,137               | \$52,249         | \$68,390                | \$68,390                       | -2.49%                                                        |
| WORKER'S COMPENSATION         | \$16,811           | \$16,294               | \$13,860         | \$14,493                | \$14,493                       | -11.05%                                                       |
| GROUP INSURANCE               | \$97,318           | \$118,891              | \$88,762         | \$115,948               | \$115,948                      | -2.48%                                                        |
| CAR ALLOWANCE                 | \$3,630            | \$3,600                | \$3,195          | \$3,600                 | \$3,600                        | 0.00%                                                         |
| CELL PHONE ALLOWANCE          | \$1,210            | \$1,800                | \$1,048          | \$1,800                 | \$1,800                        | 0.00%                                                         |
| <b>Total PERSONNEL COSTS</b>  | <b>\$1,049,532</b> | <b>\$1,193,049</b>     | <b>\$916,660</b> | <b>\$1,161,401</b>      | <b>\$1,161,401</b>             | <b>-2.65%</b>                                                 |
| <b>OPERATING EXPENDITURES</b> |                    |                        |                  |                         |                                |                                                               |
| POSTAGE                       | \$7                | -                      | \$10             | -                       | -                              | -                                                             |
| COMMUNICATIONS                | \$7,389            | \$6,000                | \$3,826          | \$6,000                 | \$6,000                        | 0.00%                                                         |
| PRINTING                      | \$100              | \$300                  | -                | \$300                   | \$300                          | 0.00%                                                         |
| ADVERTISING & PUBLIC NOTICES  | \$7,709            | \$13,520               | \$8,872          | \$12,200                | \$12,200                       | -9.76%                                                        |
| EDUCATION & TRAINING          | \$4,321            | \$11,450               | \$4,703          | \$11,350                | \$11,350                       | -0.87%                                                        |
| INSURANCE                     | \$18,747           | \$20,272               | \$24,581         | \$30,694                | \$30,694                       | 51.41%                                                        |
| RENTAL                        | \$20,013           | \$19,500               | \$21,661         | \$19,500                | \$19,500                       | 0.00%                                                         |
| UTILITIES                     | \$153,845          | \$217,320              | \$100,478        | \$229,320               | \$229,320                      | 5.52%                                                         |
| DUES & SUBSCRIPTIONS          | \$1,158            | \$3,621                | \$2,135          | \$3,621                 | \$3,621                        | 0.00%                                                         |
| OUTSIDE PROFESSIONALS         | \$19,055           | -                      | \$600            | \$5,000                 | \$5,000                        | -                                                             |
| DAMAGE CLAIMS                 | \$1,000            | -                      | \$1,314          | -                       | -                              | -                                                             |
| PEST AND GERM CONTROL         | \$1,080            | \$1,080                | \$3,410          | \$1,080                 | \$1,080                        | 0.00%                                                         |
| CONTRACT SVC.-OTHER           | -                  | -                      | \$1,025          | -                       | -                              | -                                                             |
| CONTRACT SVC.-ADULT           | \$5,175            | \$10,000               | \$7,420          | \$10,000                | \$10,000                       | 0.00%                                                         |
| CONTRACT SVC.-YOUTH           | \$97,244           | \$45,000               | \$57,747         | \$67,500                | \$67,500                       | 50.00%                                                        |
| JANITORIAL SERVICE            | \$715              | -                      | -                | -                       | -                              | -                                                             |
| SPECIAL EVENTS                | \$126,185          | \$77,800               | \$76,105         | \$77,800                | \$77,800                       | 0.00%                                                         |
| TOURNAMENT EXPENDITURES       | \$37,791           | \$112,000              | \$83,774         | \$104,500               | \$104,500                      | -6.70%                                                        |
| AGRICULTURAL & CHEMICAL       | \$34,026           | \$34,063               | \$23,546         | \$34,063                | \$34,063                       | 0.00%                                                         |
| REC. SUPPLIES-OTHER           | \$13,377           | \$8,800                | \$2,045          | \$8,800                 | \$8,800                        | 0.00%                                                         |
| REC. SUPPLIES-ADULT           | \$8,099            | \$8,500                | \$1,150          | \$6,500                 | \$6,500                        | -23.53%                                                       |
| REC. SUPPLIES-YOUTH           | \$61,030           | \$62,720               | \$54,846         | \$62,800                | \$62,800                       | 0.13%                                                         |
| OFFICE SUPPLIES               | \$6,414            | \$6,000                | \$2,191          | \$6,000                 | \$6,000                        | 0.00%                                                         |
| WEARING APPAREL               | \$5,312            | \$6,550                | \$3,756          | \$6,550                 | \$6,550                        | 0.00%                                                         |
| PHOTO & DUPLICATION           | \$439              | \$780                  | \$279            | \$780                   | \$780                          | 0.00%                                                         |

| Category                                | FY 2024 YTD        | FY 2025<br>Amended<br>Budget | FY 2025 YTD        | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| SMALL TOOLS                             | \$5,123            | \$5,250                      | \$5,135            | \$5,250                       | \$5,250                                 | 0.00%                                                                           |
| JANITORIAL SUPPLIES                     | \$8,348            | \$12,750                     | \$10,238           | \$9,250                       | \$9,250                                 | -27.45%                                                                         |
| GAS & OIL                               | \$27,255           | \$27,084                     | \$24,934           | \$27,084                      | \$27,084                                | 0.00%                                                                           |
| OPERATING SUPPLIES                      | \$12,920           | \$10,325                     | \$5,190            | \$10,325                      | \$10,325                                | 0.00%                                                                           |
| VEHICLE MAINTENANCE                     | \$8,801            | \$12,200                     | \$9,399            | \$12,200                      | \$12,200                                | 0.00%                                                                           |
| MACHINERY<br>MAINTENANCE                | \$8,751            | \$11,950                     | \$7,241            | \$14,950                      | \$14,950                                | 25.10%                                                                          |
| OFFICE EQUIPMENT                        | \$2,014            | \$3,000                      | \$2,480            | \$1,200                       | \$1,200                                 | -60.00%                                                                         |
| EQUIPMENT<br>MAINTENANCE                | \$15,811           | \$11,490                     | \$11,485           | \$11,890                      | \$11,890                                | 3.48%                                                                           |
| COMPUTER<br>MAINTENANCE                 | \$20,560           | \$23,995                     | \$26,715           | \$28,245                      | \$28,245                                | 17.71%                                                                          |
| BUILDING MAINTENANCE                    | \$20,823           | \$30,350                     | \$19,389           | \$26,350                      | \$26,350                                | -13.18%                                                                         |
| CEMETERY<br>MAINTENANCE                 | \$5,149            | \$5,925                      | \$5,891            | \$5,925                       | \$5,925                                 | 0.00%                                                                           |
| LIGHT SYSTEM<br>MAINTENANCE             | \$3,997            | \$7,000                      | \$2,458            | \$6,000                       | \$6,000                                 | -14.29%                                                                         |
| PARK MAINTENANCE                        | \$55,612           | \$87,900                     | \$67,235           | \$89,100                      | \$89,100                                | 1.37%                                                                           |
| BOSQUE RIVER TRAIL<br>MAINTENANCE       | \$11,099           | \$14,200                     | \$898              | \$14,200                      | \$14,200                                | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | \$836,494          | \$928,695                    | \$684,163          | \$966,327                     | \$966,327                               | 4.05%                                                                           |
| <b>CAPITAL OUTLAY</b>                   |                    |                              |                    |                               |                                         |                                                                                 |
| VEHICLES                                | \$43,208           | \$70,000                     | \$79,084           | \$100,000                     | \$100,000                               | 42.86%                                                                          |
| MACHINERY &<br>EQUIPMENT                | \$152,217          | \$69,772                     | \$78,549           | \$60,500                      | \$60,500                                | -13.29%                                                                         |
| REC HALL<br>IMPROVEMENTS                | \$40,197           | \$40,000                     | -                  | \$69,700                      | \$69,700                                | 74.25%                                                                          |
| PARKLAND DEDICATION<br>IMPROVEMEN       | \$125,632          | \$254,000                    | -                  | \$40,000                      | \$40,000                                | -84.25%                                                                         |
| PARK IMPROVEMENTS                       | \$15,875           | \$75,000                     | -                  | \$105,000                     | \$105,000                               | 40.00%                                                                          |
| <b>Total CAPITAL OUTLAY</b>             | \$377,129          | \$508,772                    | \$157,633          | \$375,200                     | \$375,200                               | -26.25%                                                                         |
| <b>DEBT SERVICE</b>                     |                    |                              |                    |                               |                                         |                                                                                 |
| LEASE INTEREST                          | \$8,433            | \$9,120                      | \$9,116            | \$6,265                       | \$6,265                                 | -31.30%                                                                         |
| LEASE PRINCIPAL                         | \$74,299           | \$73,615                     | \$73,616           | \$76,471                      | \$76,471                                | 3.88%                                                                           |
| <b>Total DEBT SERVICE</b>               | \$82,732           | \$82,735                     | \$82,732           | \$82,736                      | \$82,736                                | 0.00%                                                                           |
| <b>Total Expenditures</b>               | <b>\$2,345,887</b> | <b>\$2,713,251</b>           | <b>\$1,841,188</b> | <b>\$2,585,664</b>            | <b>\$2,585,664</b>                      | <b>-4.70%</b>                                                                   |

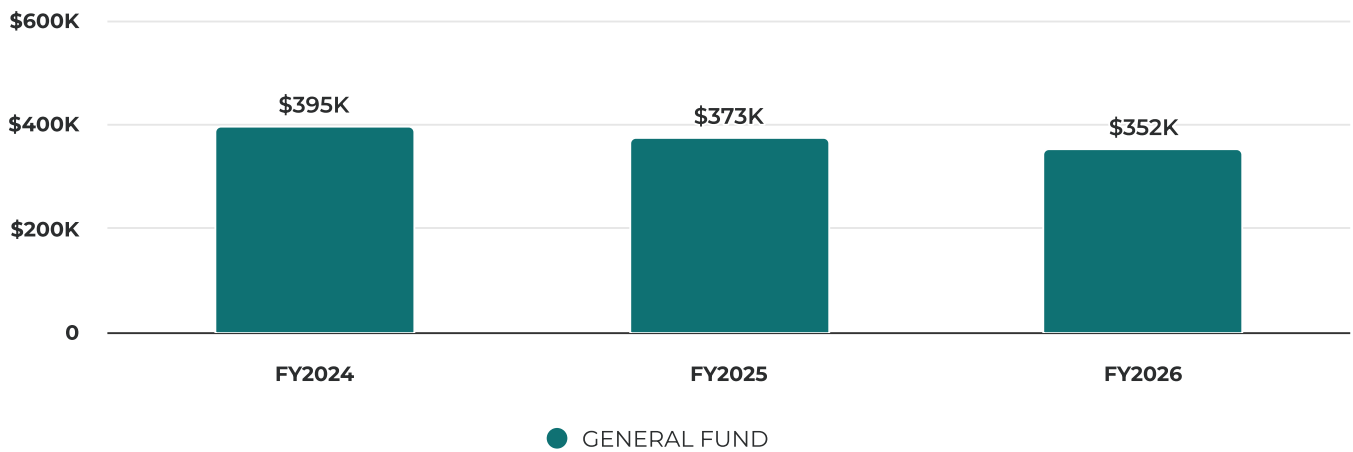


## Revenue Summary

Historical Revenues Across Department



## Revenues by Fund



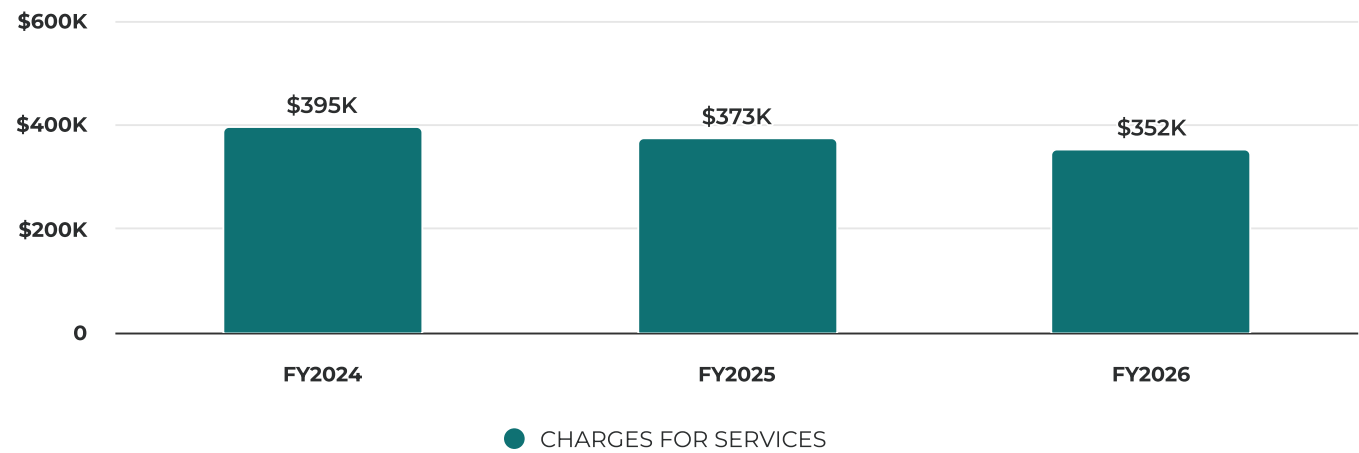
FY26 Revenues by Fund



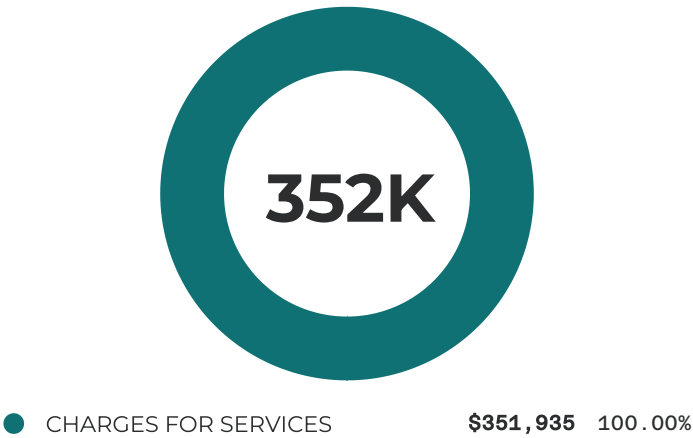
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$395,021      | \$373,435                    | \$456,035      | \$351,935                     | \$351,935                               | -5.76%                                                                          |
| Total Revenues | \$395,021      | \$373,435                    | \$456,035      | \$351,935                     | \$351,935                               | -5.76%                                                                          |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



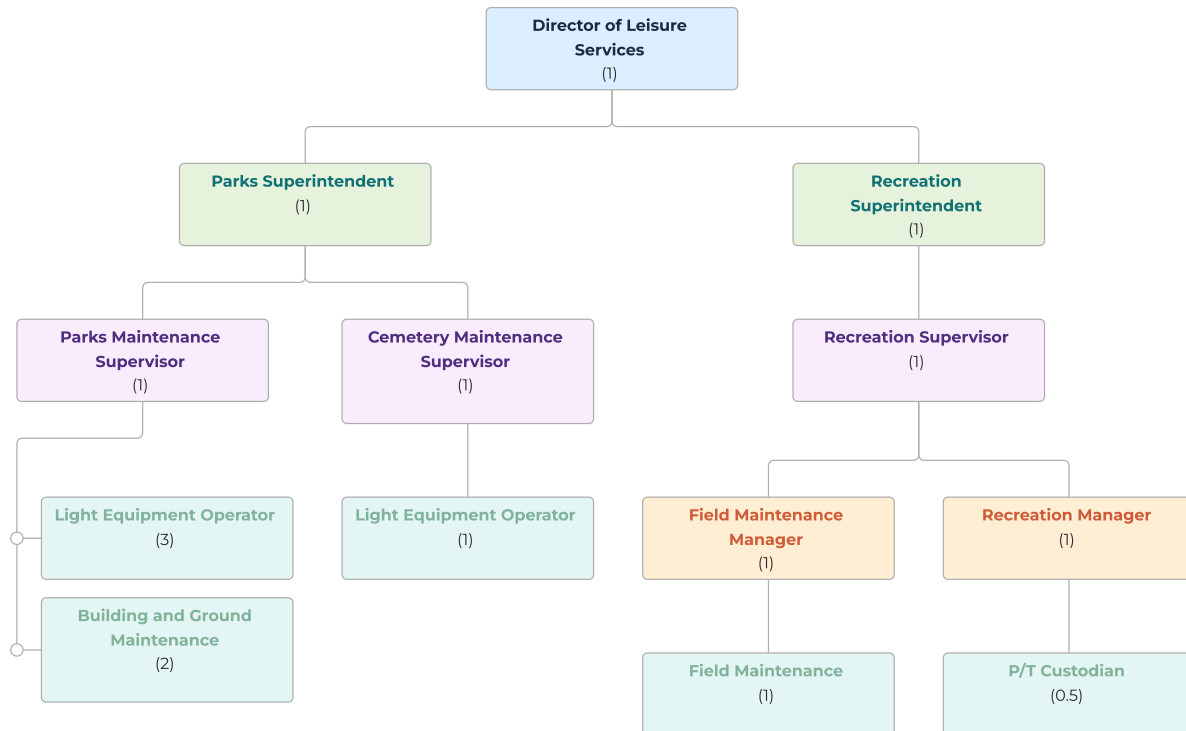
Revenues by Revenue Source

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CHARGES FOR SERVICES | \$395,021      | \$373,435                    | \$456,035      | \$351,935                     | \$351,935                               | -5.76%                                                                          |
| Total Revenues       | \$395,021      | \$373,435                    | \$456,035      | \$351,935                     | \$351,935                               | -5.76%                                                                          |

Personnel Summary

There are fifteen full-time employees and one part-time employee assigned to the Parks and Recreation. During fiscal year 2024-2025, a vacant position was given up to upgrade three positions. One of those positions is being transferred to the Cross Timbers Legacy Center for fiscal year 2026.

## Parks and Recreation



## Summary of Goals

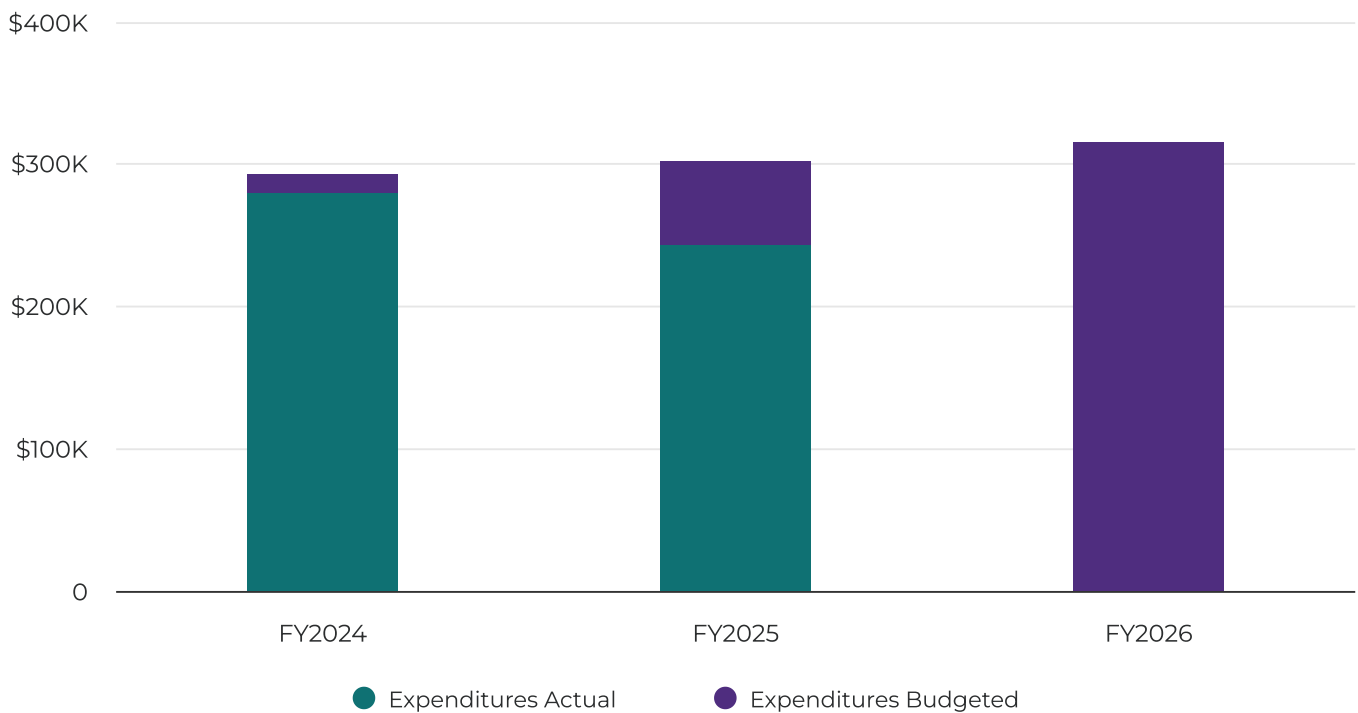
- Provide excellent leadership and foresight on all current and future park improvement projects.
- Adequately promote all recreation activities to all potential participants.
- Continue to provide excellent programs at a minimum cost to the citizens.
- Maintain a high level of participation by citizens in all recreation activities.
- Maintain highly qualified, trained personnel to adequately maintain the city's indoor and outdoor park and recreation facilities.
- Keep all park facilities maintained in a manner where all citizens will be proud at any time of the year.
- Keep all park facilities clean year-round.
- Provide maintenance assistance to all participants in park and recreation activities.
- Maintain the cemeteries in the most professional and understanding manner possible.
- Provide excellent customer service for persons needing cemetery services.
- Provide an adequate schedule for year-round maintenance of cemeteries.
- Provide excellent record keeping services for current and potential owners of burial plots.

# LIBRARY

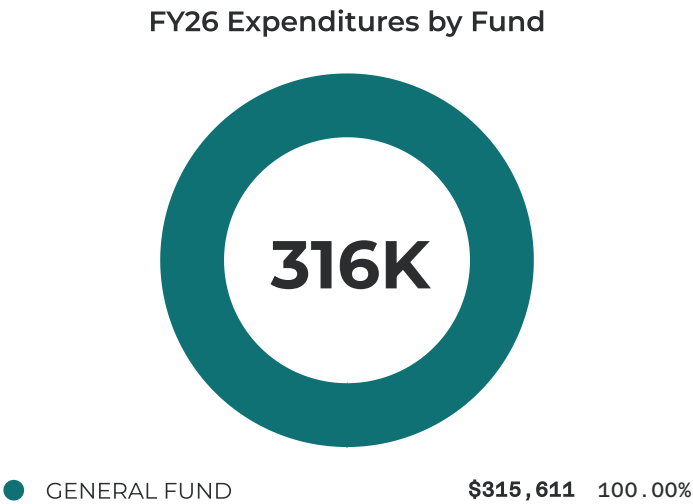
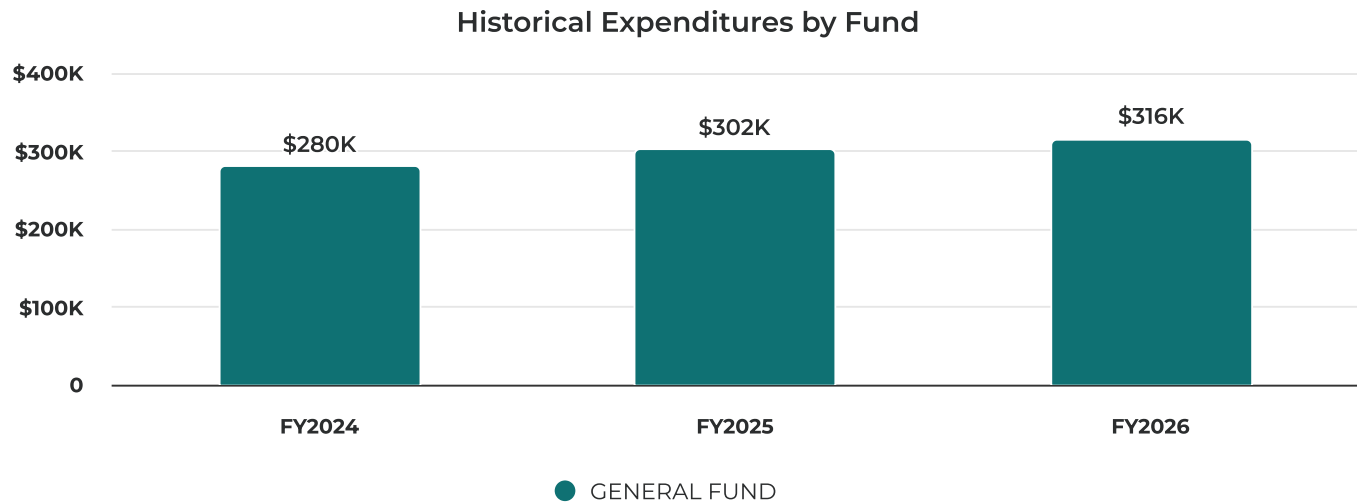
The Stephenville Public Library's main responsibilities are to assemble, preserve, and organize a collection of books and other library materials for use by the public. The Library organizes and maintains a card catalog to make library resources available to the public, provides a place for the use of these materials, and serves as a center for reliable information. The Library continues to offer an array of services, including an online card catalog, reference assistance, electronic books and material access, interlibrary loans, computer access, free Wi-Fi and internet access, and programming for adults, young adults and for children.

## Expenditure Summary

### Historical Expenditures Across Department



# Expenditures by Fund

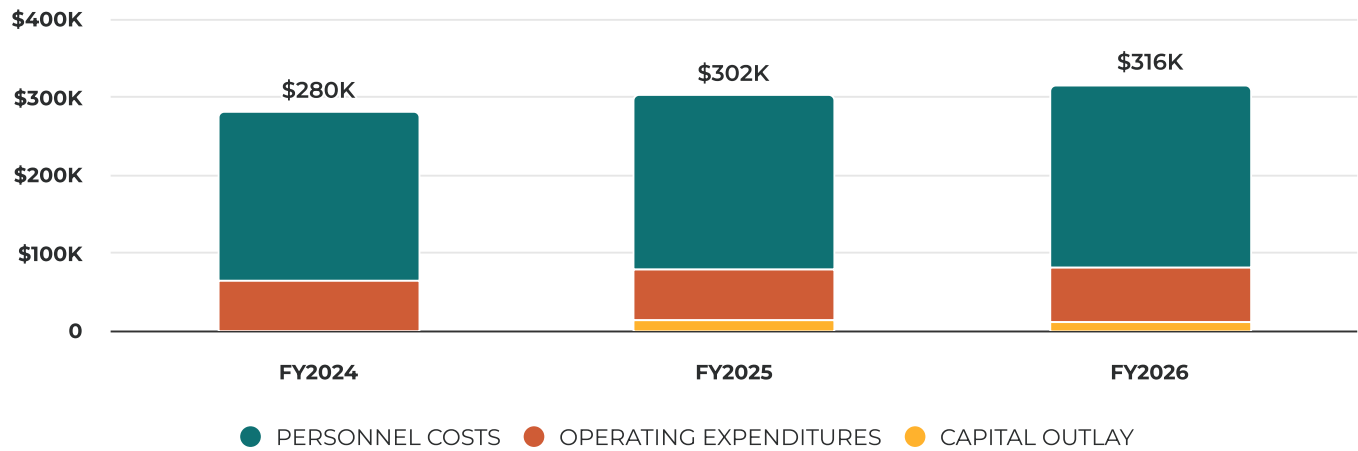


## Expenditures by Fund

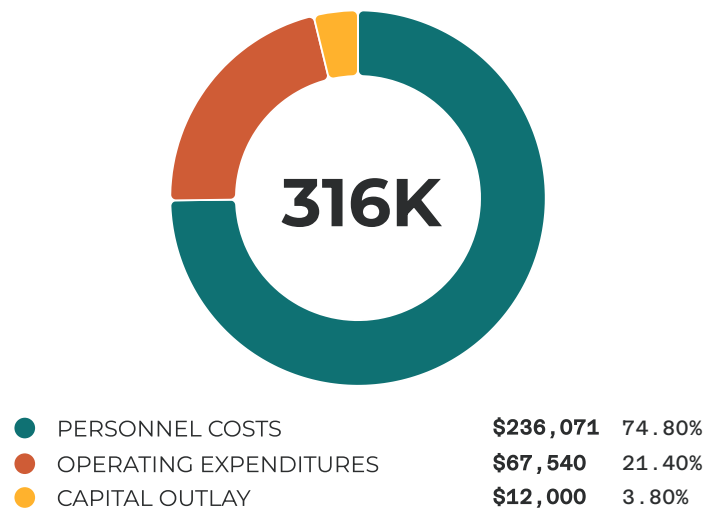
| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND       | \$280,314      | \$302,014                    | \$243,253      | \$315,611                     | \$315,611                               | 4.50%                                                                           |
| Total Expenditures | \$280,314      | \$302,014                    | \$243,253      | \$315,611                     | \$315,611                               | 4.50%                                                                           |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



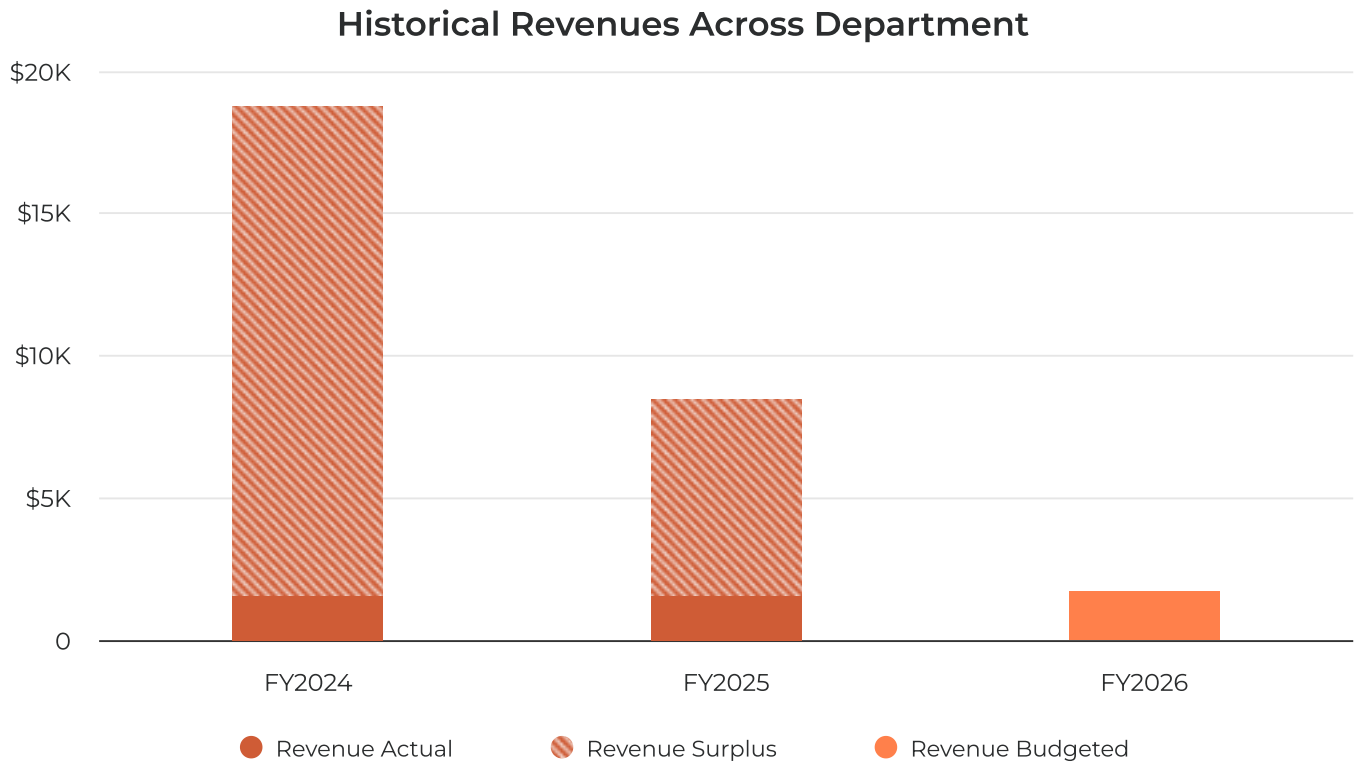
## Expenditures by Category

| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>     |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$162,653      | \$167,068                    | \$149,644      | \$173,714                     | \$173,714                               | 3.98%                                                                           |
| SICK TIME BUY BACK         | \$1,068        | \$1,095                      | \$1,095        | \$2,502                       | \$2,502                                 | 128.49%                                                                         |
| ONE-TIME PAY<br>ADJUSTMENT | \$1,576        | \$1,645                      | \$1,644        | \$1,709                       | \$1,709                                 | 3.89%                                                                           |
| RETIREMENT                 | \$13,450       | \$15,733                     | \$12,652       | \$16,515                      | \$16,515                                | 4.97%                                                                           |
| SOCIAL SECURITY            | \$12,828       | \$13,380                     | \$11,866       | \$14,032                      | \$14,032                                | 4.87%                                                                           |

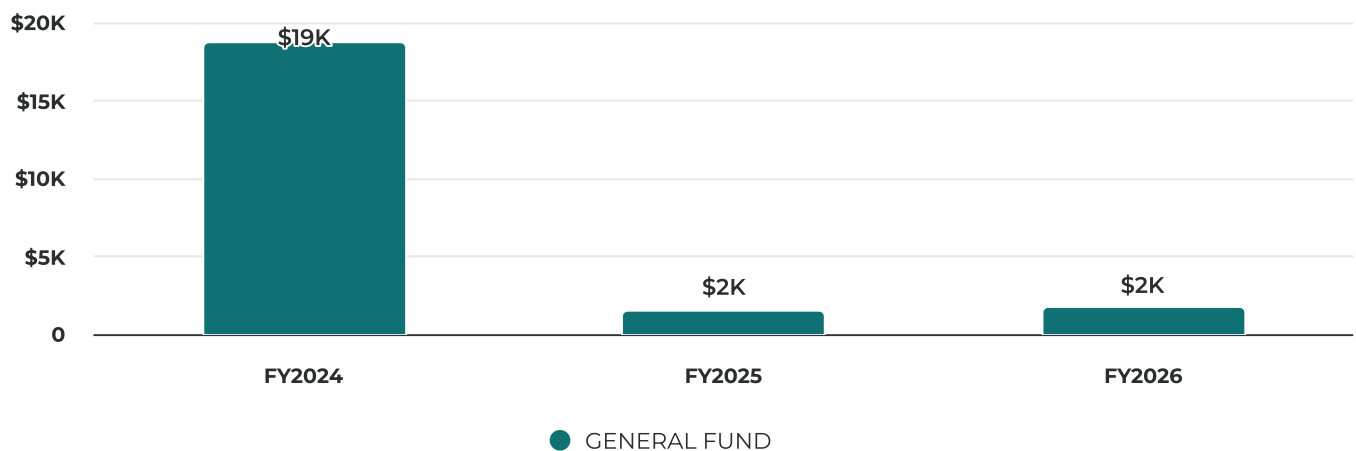
| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$474            | \$525                        | \$446            | \$506                         | \$506                                   | -3.62%                                                                          |
| GROUP INSURANCE                         | \$25,512         | \$25,146                     | \$22,960         | \$27,093                      | \$27,093                                | 7.74%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$217,561</b> | <b>\$224,592</b>             | <b>\$200,307</b> | <b>\$236,071</b>              | <b>\$236,071</b>                        | <b>5.11%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$944            | \$900                        | \$346            | \$900                         | \$900                                   | 0.00%                                                                           |
| EDUCATION & TRAINING                    | \$1,166          | \$1,500                      | -                | \$1,500                       | \$1,500                                 | 0.00%                                                                           |
| INSURANCE                               | \$2,310          | \$2,576                      | \$1,873          | \$2,339                       | \$2,339                                 | -9.20%                                                                          |
| RENTAL                                  | -\$18            | \$1,500                      | \$1,375          | \$1,500                       | \$1,500                                 | 0.00%                                                                           |
| UTILITIES                               | \$11,776         | \$11,376                     | \$9,030          | \$14,556                      | \$14,556                                | 27.95%                                                                          |
| DUES & SUBSCRIPTIONS                    | \$1,378          | \$1,810                      | \$384            | \$1,810                       | \$1,810                                 | 0.00%                                                                           |
| SPECIAL SERVICES                        | \$209            | \$200                        | -                | \$200                         | \$200                                   | 0.00%                                                                           |
| PEST AND GERM<br>CONTROL                | \$360            | \$360                        | \$330            | \$360                         | \$360                                   | 0.00%                                                                           |
| OTHER CONTRACTUAL<br>SERVICES           | -                | -                            | \$477            | -                             | -                                       | -                                                                               |
| SPECIAL EVENTS                          | \$4,628          | \$3,625                      | \$2,918          | \$3,625                       | \$3,625                                 | 0.00%                                                                           |
| BOOKS & EDUCATIONAL<br>MATERIAL         | \$12,644         | \$18,000                     | \$11,454         | \$18,000                      | \$18,000                                | 0.00%                                                                           |
| OFFICE SUPPLIES                         | \$1,214          | \$1,500                      | \$1,591          | \$1,500                       | \$1,500                                 | 0.00%                                                                           |
| PHOTO & DUPLICATION                     | \$437            | \$325                        | \$604            | \$500                         | \$500                                   | 53.85%                                                                          |
| JANITORIAL SUPPLIES                     | \$1,084          | \$1,500                      | \$891            | \$1,500                       | \$1,500                                 | 0.00%                                                                           |
| OPERATING SUPPLIES                      | \$11,019         | \$7,260                      | \$6,593          | \$7,260                       | \$7,260                                 | 0.00%                                                                           |
| COMPUTER SUPPLIES                       | \$357            | \$500                        | \$229            | \$500                         | \$500                                   | 0.00%                                                                           |
| ELECTRONIC SUPPLIES                     | \$3,000          | \$3,000                      | \$3,000          | -                             | -                                       | -100.00%                                                                        |
| COMPUTER<br>MAINTENANCE                 | \$1,990          | \$1,990                      | -                | \$4,990                       | \$4,990                                 | 150.75%                                                                         |
| BUILDING MAINTENANCE                    | \$8,255          | \$6,500                      | \$1,851          | \$6,500                       | \$6,500                                 | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$62,753</b>  | <b>\$64,422</b>              | <b>\$42,945</b>  | <b>\$67,540</b>               | <b>\$67,540</b>                         | <b>4.84%</b>                                                                    |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| BUILDING<br>IMPROVEMENTS                | -                | \$13,000                     | -                | \$12,000                      | \$12,000                                | -7.69%                                                                          |
| <b>Total CAPITAL OUTLAY</b>             | <b>-</b>         | <b>\$13,000</b>              | <b>-</b>         | <b>\$12,000</b>               | <b>\$12,000</b>                         | <b>-7.69%</b>                                                                   |
| <b>Total Expenditures</b>               | <b>\$280,314</b> | <b>\$302,014</b>             | <b>\$243,253</b> | <b>\$315,611</b>              | <b>\$315,611</b>                        | <b>4.50%</b>                                                                    |



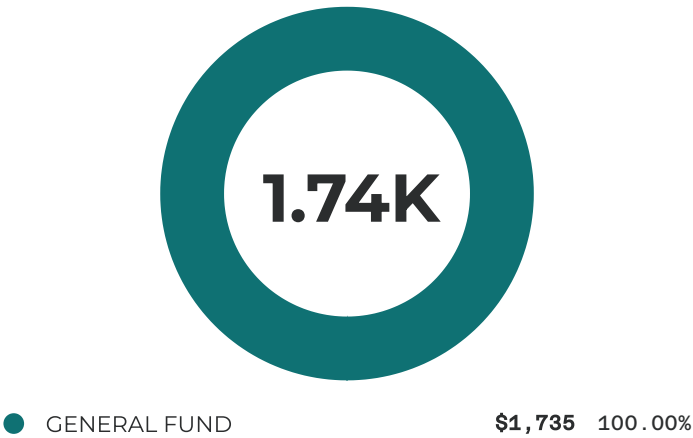
## Revenue Summary



## Revenues by Fund



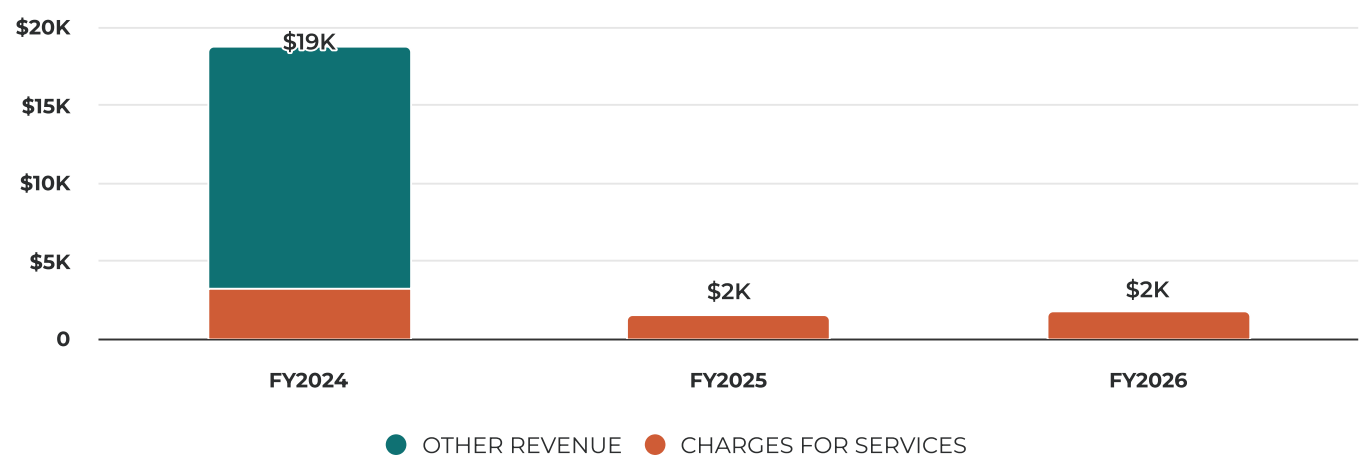
FY26 Revenues by Fund



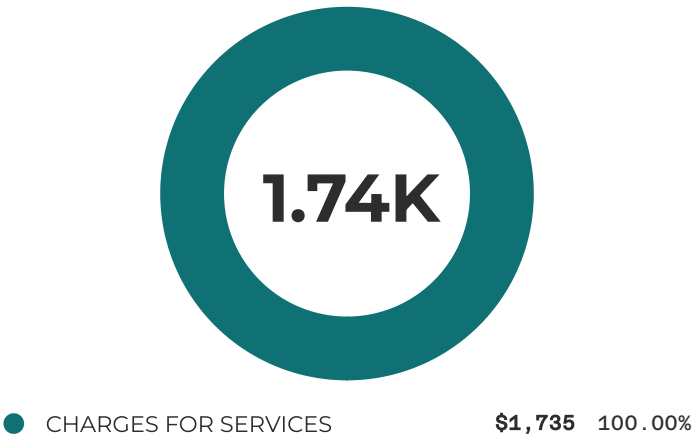
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$18,759       | \$1,555                      | \$8,431        | \$1,735                       | \$1,735                                 | 11.58%                                                                          |
| Total Revenues | \$18,759       | \$1,555                      | \$8,431        | \$1,735                       | \$1,735                                 | 11.58%                                                                          |

Revenues by Revenue Source



FY26 Revenues by Revenue Source

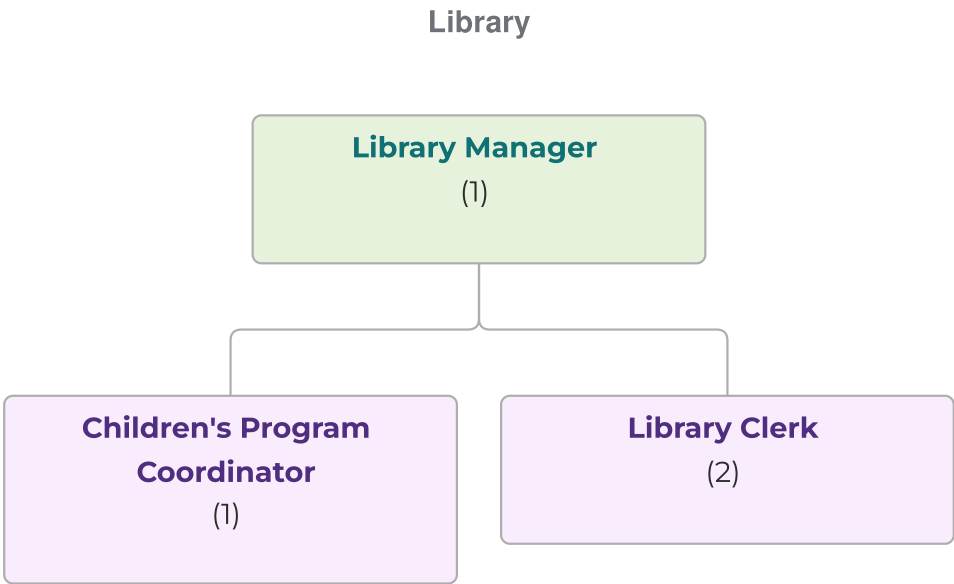


Revenues by Revenue Source

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CHARGES FOR SERVICES | \$3,152        | \$1,555                      | \$2,874        | \$1,735                       | \$1,735                                 | 11.58%                                                                          |
| OTHER REVENUE        | \$15,607       | -                            | \$5,557        | -                             | -                                       | -                                                                               |
| Total Revenues       | \$18,759       | \$1,555                      | \$8,431        | \$1,735                       | \$1,735                                 | 11.58%                                                                          |

Personnel Summary

There are four full-time employees assigned to the Library.



## Summary of Goals

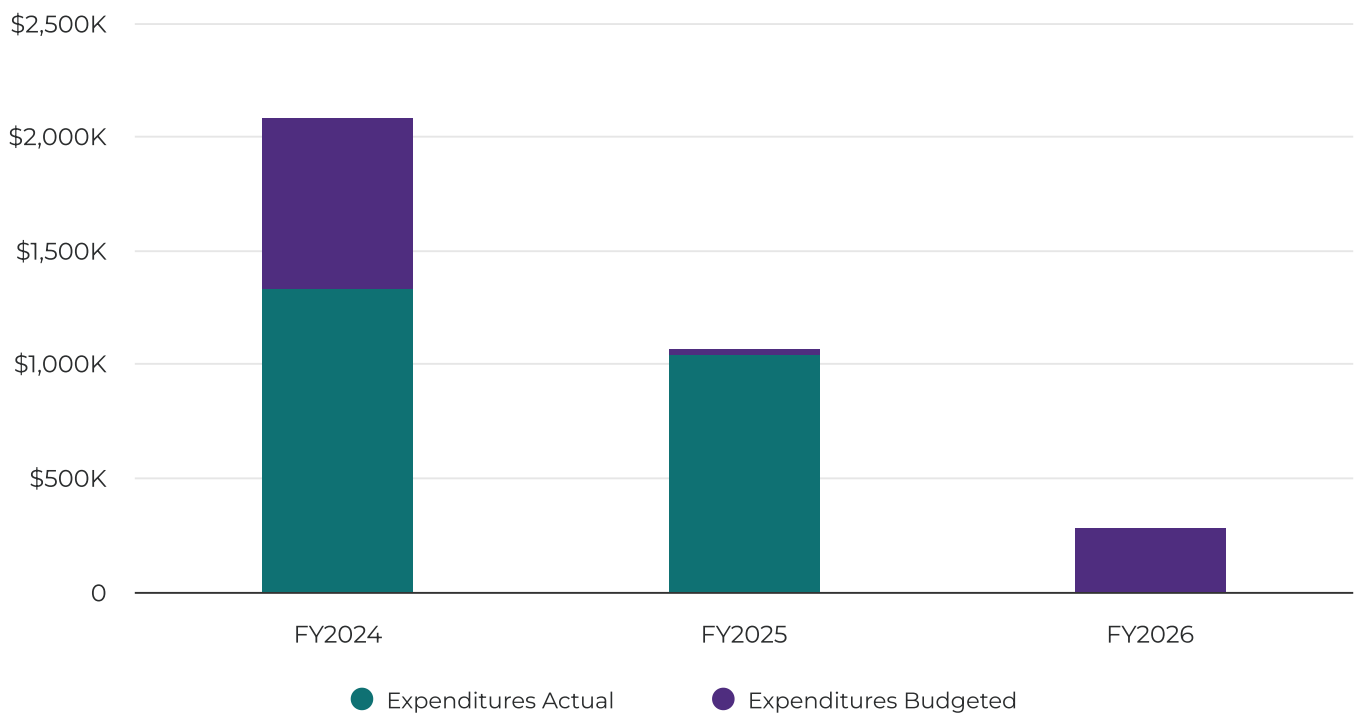
- Provide open and equal access to information.
- Develop ongoing communication and partnerships with other non-profit organizations in the community.
- Create opportunities for life-long learning.
- Encourage a love of reading.
- Provide excellent customer service to users of the library.
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the municipal library.

# CROSS TIMBERS LEGACY CENTER (SENIOR CENTER)

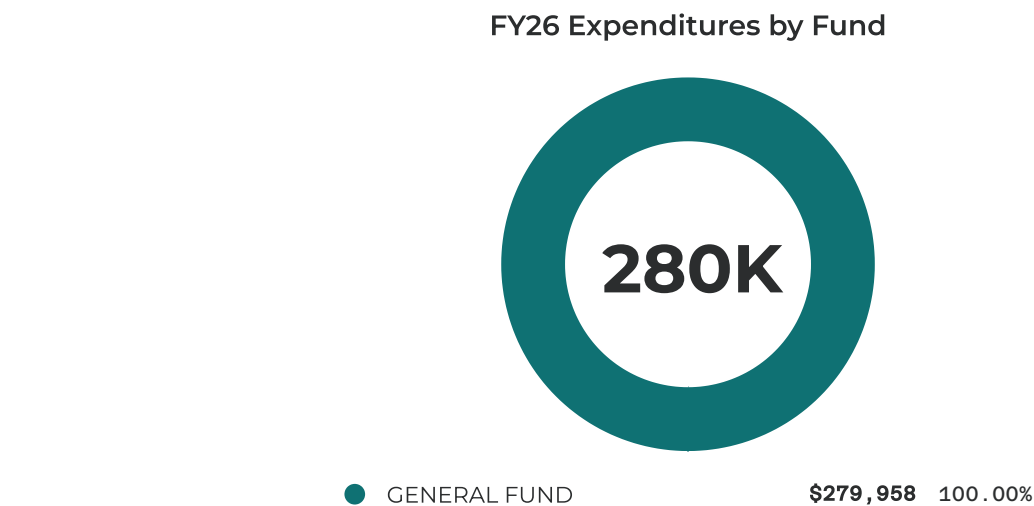
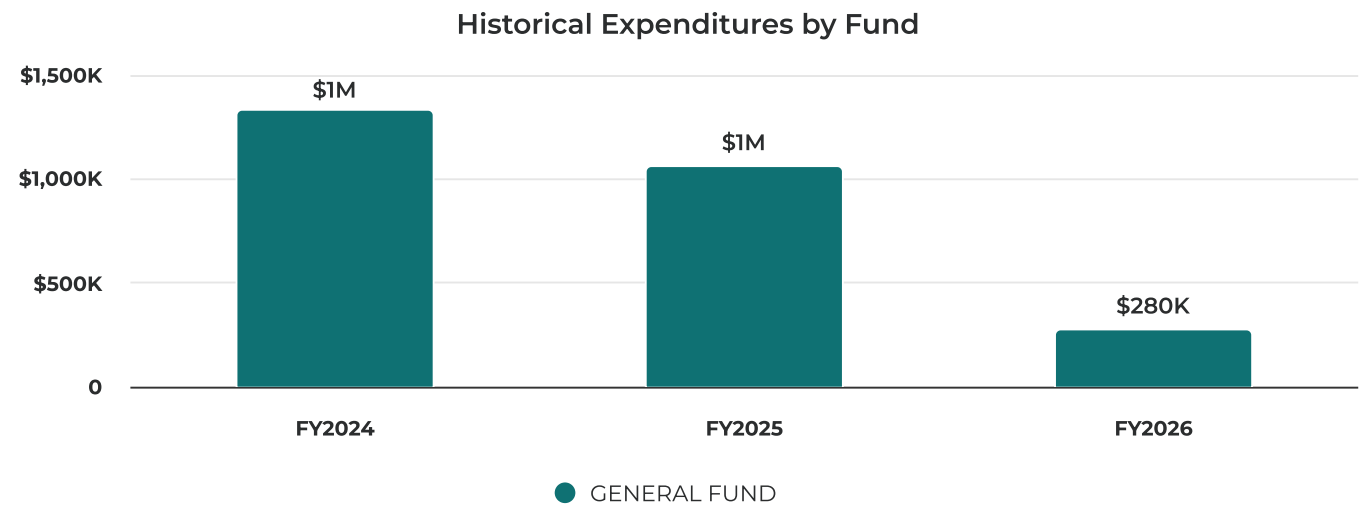
The Senior Center department is responsible for seeing that every senior resident of Stephenville has the opportunity and the means by which to use their leisure time to its fullest potential. The center is open to adults ages 55 and over, and provides quality programs and activities to senior adults that promote recreation, socialization, nourishment, and mental and physical well-being. In fiscal year 2025, a new facility was completed at the park, and the name was changed to Cross Timbers Legacy Center. General membership is free, but there are fees associated with specific activities. The center is also available for rent evenings and weekends.

## Expenditure Summary

### Historical Expenditures Across Department



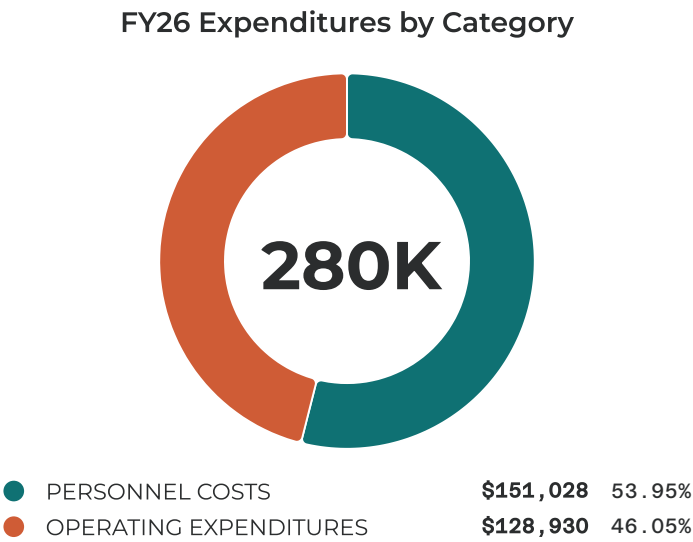
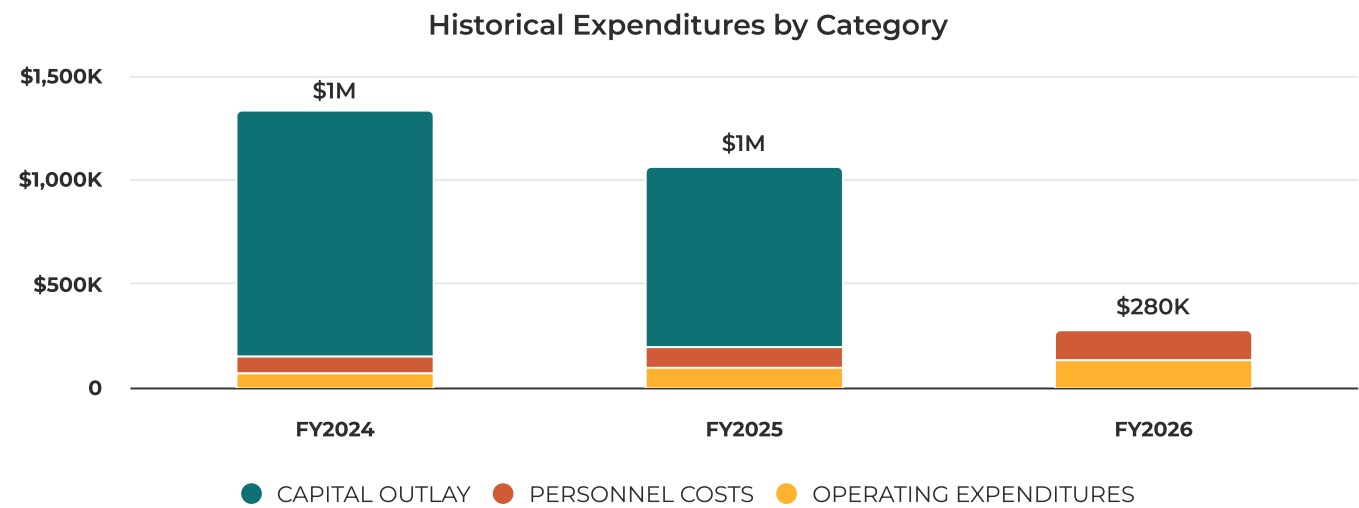
Expenditures by Fund



Expenditures by Fund

| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND       | \$1,330,954 | \$1,063,231            | \$1,042,769 | \$279,958               | \$279,958                      | -73.67%                                                       |
| Total Expenditures | \$1,330,954 | \$1,063,231            | \$1,042,769 | \$279,958               | \$279,958                      | -73.67%                                                       |

# Expenditures by Category



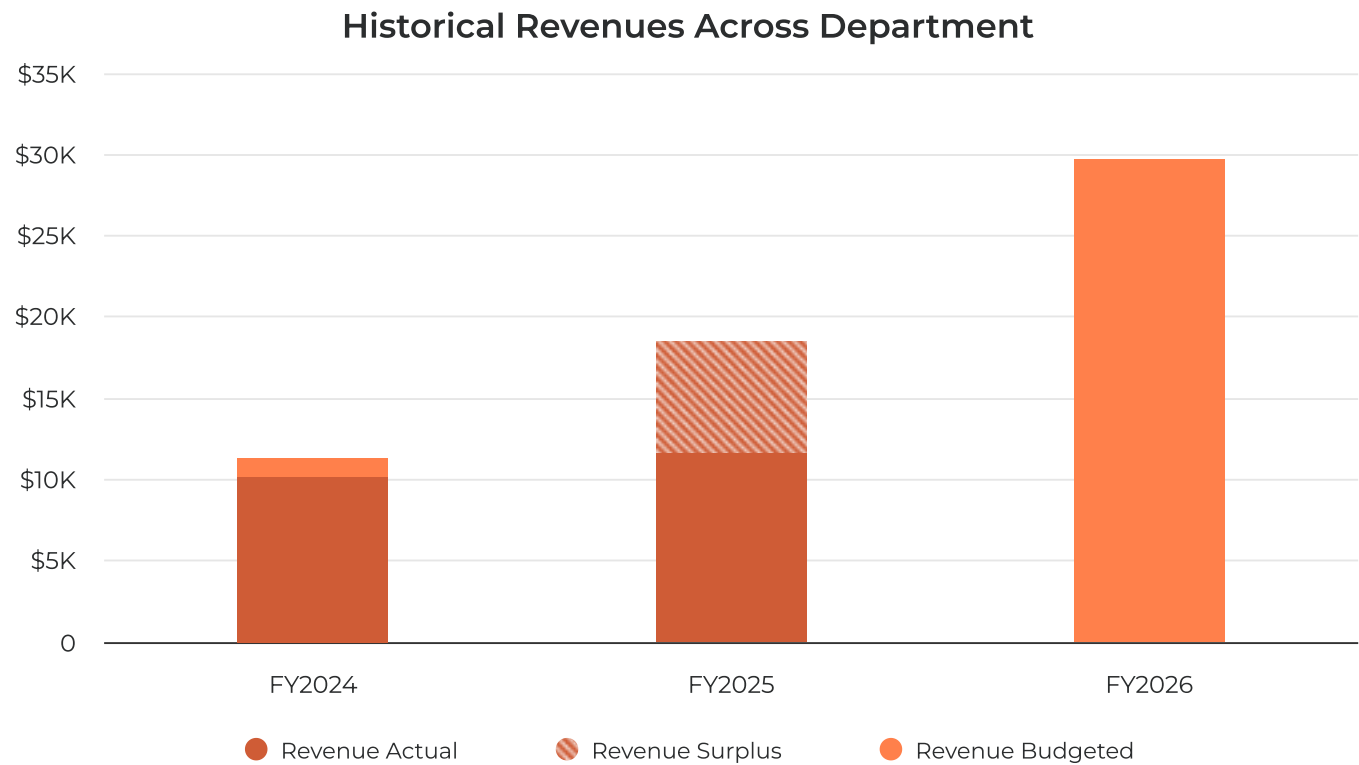
## Expenditures by Category

| Category                | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS         |             |                        |             |                         |                                |                                                               |
| SALARIES                | \$47,051    | \$48,422               | \$57,675    | \$98,525                | \$98,525                       | 103.47%                                                       |
| OVERTIME                | \$955       | -                      | \$4,621     | \$698                   | \$698                          | -                                                             |
| PART-TIME WAGES         | \$15,849    | \$29,366               | \$8,946     | \$12,348                | \$12,348                       | -57.95%                                                       |
| SICK TIME BUY BACK      | \$852       | \$895                  | \$895       | \$442                   | \$442                          | -50.61%                                                       |
| ONE-TIME PAY ADJUSTMENT | \$678       | \$760                  | \$590       | \$1,088                 | \$1,088                        | 43.16%                                                        |
| RETIREMENT              | \$3,892     | \$5,234                | \$5,122     | \$9,137                 | \$9,137                        | 74.57%                                                        |

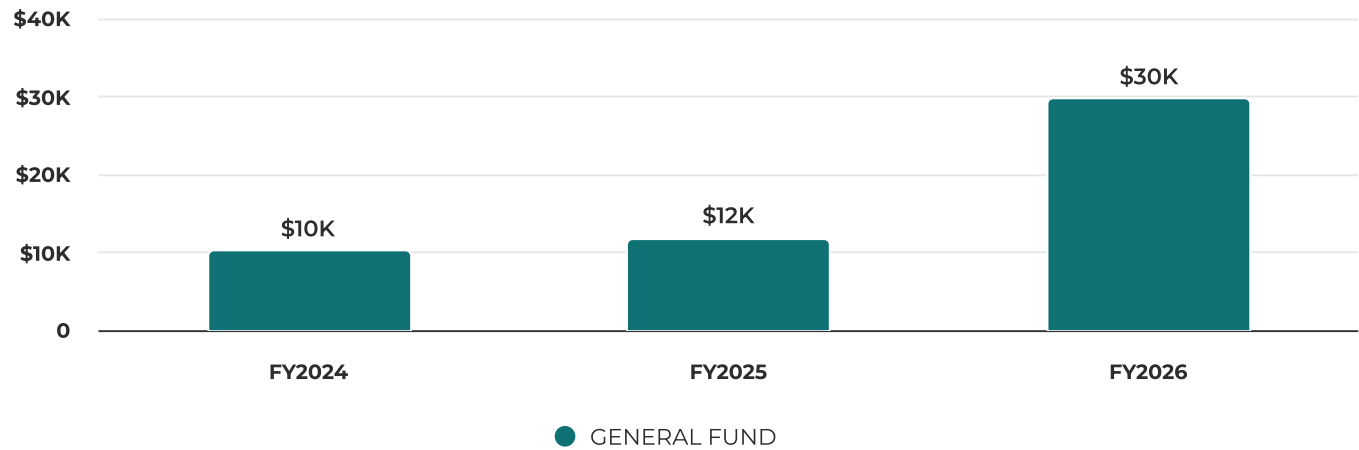
| Category                            | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| SOCIAL SECURITY                     | \$4,893            | \$6,123                | \$5,311            | \$8,698                 | \$8,698                        | 42.05%                                                        |
| WORKER'S COMPENSATION               | \$1,455            | \$1,509                | \$1,283            | \$1,867                 | \$1,867                        | 23.72%                                                        |
| GROUP INSURANCE                     | \$6,907            | \$7,034                | \$9,367            | \$17,625                | \$17,625                       | 150.57%                                                       |
| CELL PHONE                          | -                  | \$600                  | -                  | \$600                   | \$600                          | 0.00%                                                         |
| <b>Total PERSONNEL COSTS</b>        | <b>\$82,532</b>    | <b>\$99,943</b>        | <b>\$93,810</b>    | <b>\$151,028</b>        | <b>\$151,028</b>               | <b>51.11%</b>                                                 |
| <b>OPERATING EXPENDITURES</b>       |                    |                        |                    |                         |                                |                                                               |
| POSTAGE                             | \$809              | \$975                  | \$10               | \$100                   | \$100                          | -89.74%                                                       |
| COMMUNICATIONS                      | -                  | -                      | \$1,339            | -                       | -                              | -                                                             |
| PRINTING                            | \$1,152            | \$1,197                | -                  | -                       | -                              | -100.00%                                                      |
| ADVERTISING & PUBLIC NOTICES        | \$184              | -                      | -                  | -                       | -                              | -                                                             |
| EDUCATION & TRAINING                | \$405              | \$1,270                | -                  | \$1,270                 | \$1,270                        | 0.00%                                                         |
| INSURANCE                           | \$2,728            | \$2,826                | \$4,390            | \$5,481                 | \$5,481                        | 93.95%                                                        |
| RENTAL                              | -\$21              | \$1,380                | \$1,265            | \$1,380                 | \$1,380                        | 0.00%                                                         |
| UTILITIES                           | \$12,414           | \$11,472               | \$10,117           | \$14,052                | \$14,052                       | 22.49%                                                        |
| DUES & SUBSCRIPTIONS                | \$100              | \$100                  | -                  | \$100                   | \$100                          | 0.00%                                                         |
| OUTSIDE PROFESSIONALS               | \$214              | \$800                  | \$600              | \$200                   | \$200                          | -75.00%                                                       |
| SENIOR CITIZEN DANCE                | \$8,220            | \$13,420               | \$10,147           | \$14,720                | \$14,720                       | 9.69%                                                         |
| SPECIAL SERVICES                    | \$54               | \$200                  | -                  | \$200                   | \$200                          | 0.00%                                                         |
| PEST AND GERM CONTROL               | \$2,711            | \$600                  | \$440              | \$600                   | \$600                          | 0.00%                                                         |
| CONTRACT SERVICES                   | \$11,488           | \$16,652               | \$20,737           | \$25,432                | \$25,432                       | 52.73%                                                        |
| JANITORIAL SERVICE                  | -                  | -                      | -                  | \$6,000                 | \$6,000                        | -                                                             |
| RECREATION SUPPLIES                 | \$7,676            | \$12,375               | \$9,747            | \$10,725                | \$10,725                       | -13.33%                                                       |
| OFFICE SUPPLIES                     | \$1,822            | \$2,200                | \$2,379            | \$2,200                 | \$2,200                        | 0.00%                                                         |
| WEARING APPAREL                     | -                  | \$1,050                | -                  | \$1,050                 | \$1,050                        | 0.00%                                                         |
| PHOTO & DUPLICATION                 | \$91               | \$120                  | \$119              | \$120                   | \$120                          | 0.00%                                                         |
| JANITORIAL SUPPLIES                 | \$1,466            | \$5,500                | \$2,988            | \$5,500                 | \$5,500                        | 0.00%                                                         |
| OPERATING SUPPLIES                  | \$9,381            | \$11,740               | \$13,005           | \$11,800                | \$11,800                       | 0.51%                                                         |
| COMPUTER SUPPLIES                   | -                  | -                      | \$1,089            | -                       | -                              | -                                                             |
| OTHER EQUIPMENT MAINTENANCE         | \$528              | \$500                  | -                  | \$500                   | \$500                          | 0.00%                                                         |
| BUILDING MAINTENANCE                | \$9,172            | \$7,500                | \$5,799            | \$27,500                | \$27,500                       | 266.67%                                                       |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$70,594</b>    | <b>\$91,877</b>        | <b>\$84,171</b>    | <b>\$128,930</b>        | <b>\$128,930</b>               | <b>40.33%</b>                                                 |
| <b>CAPITAL OUTLAY</b>               |                    |                        |                    |                         |                                |                                                               |
| BUILDING IMPROVEMENTS               | \$1,177,828        | \$871,411              | \$864,787          | -                       | -                              | -100.00%                                                      |
| <b>Total CAPITAL OUTLAY</b>         | <b>\$1,177,828</b> | <b>\$871,411</b>       | <b>\$864,787</b>   | <b>-</b>                | <b>-</b>                       | <b>-100.00%</b>                                               |
| <b>Total Expenditures</b>           | <b>\$1,330,954</b> | <b>\$1,063,231</b>     | <b>\$1,042,769</b> | <b>\$279,958</b>        | <b>\$279,958</b>               | <b>-73.67%</b>                                                |



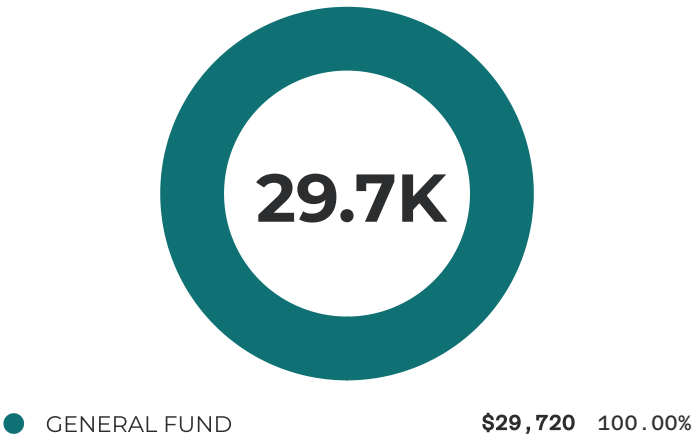
## Revenue Summary



## Revenues by Fund



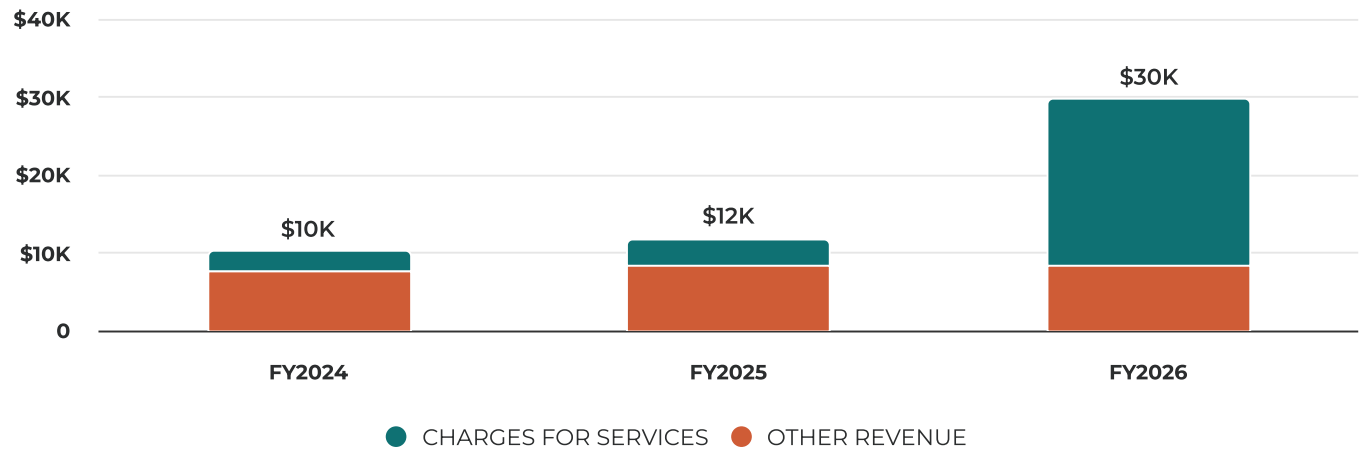
FY26 Revenues by Fund



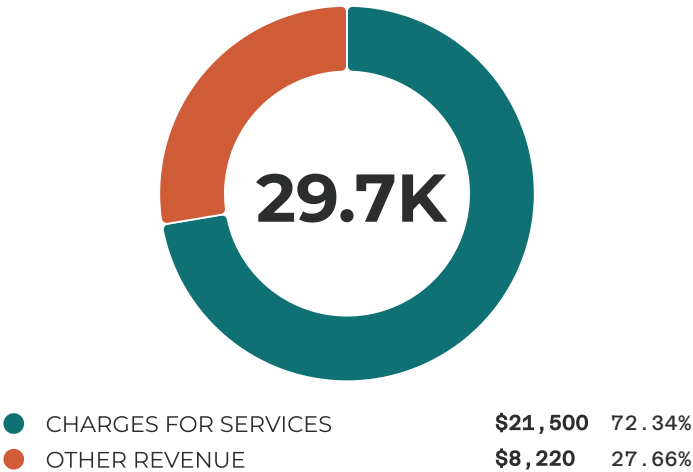
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$10,162       | \$11,691                     | \$18,510       | \$29,720                      | \$29,720                                | 154.21%                                                                         |
| Total Revenues | \$10,162       | \$11,691                     | \$18,510       | \$29,720                      | \$29,720                                | 154.21%                                                                         |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



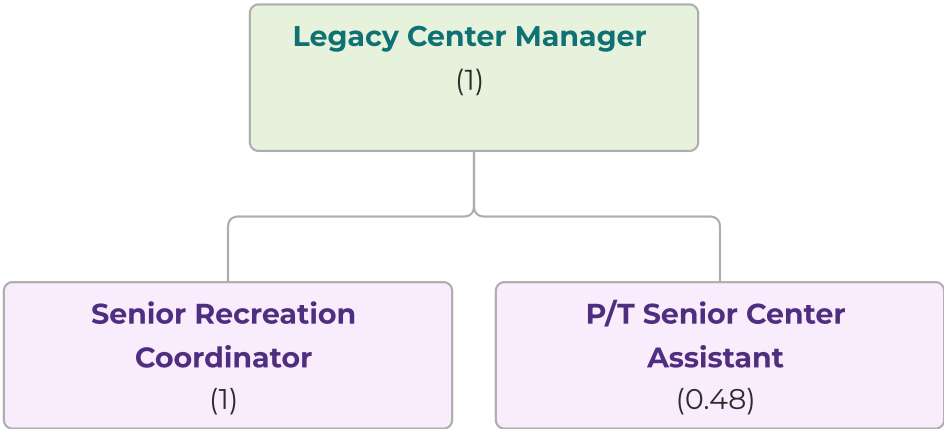
Revenues by Revenue Source

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CHARGES FOR SERVICES | \$2,510        | \$3,471                      | \$14,570       | \$21,500                      | \$21,500                                | 519.42%                                                                         |
| OTHER REVENUE        | \$7,652        | \$8,220                      | \$3,940        | \$8,220                       | \$8,220                                 | 0.00%                                                                           |
| Total Revenues       | \$10,162       | \$11,691                     | \$18,510       | \$29,720                      | \$29,720                                | 154.21%                                                                         |

Personnel Summary

There are two full-time and one part-time employees assigned to the Cross Timbers Legacy Center.

Cross Timbers Legacy Center



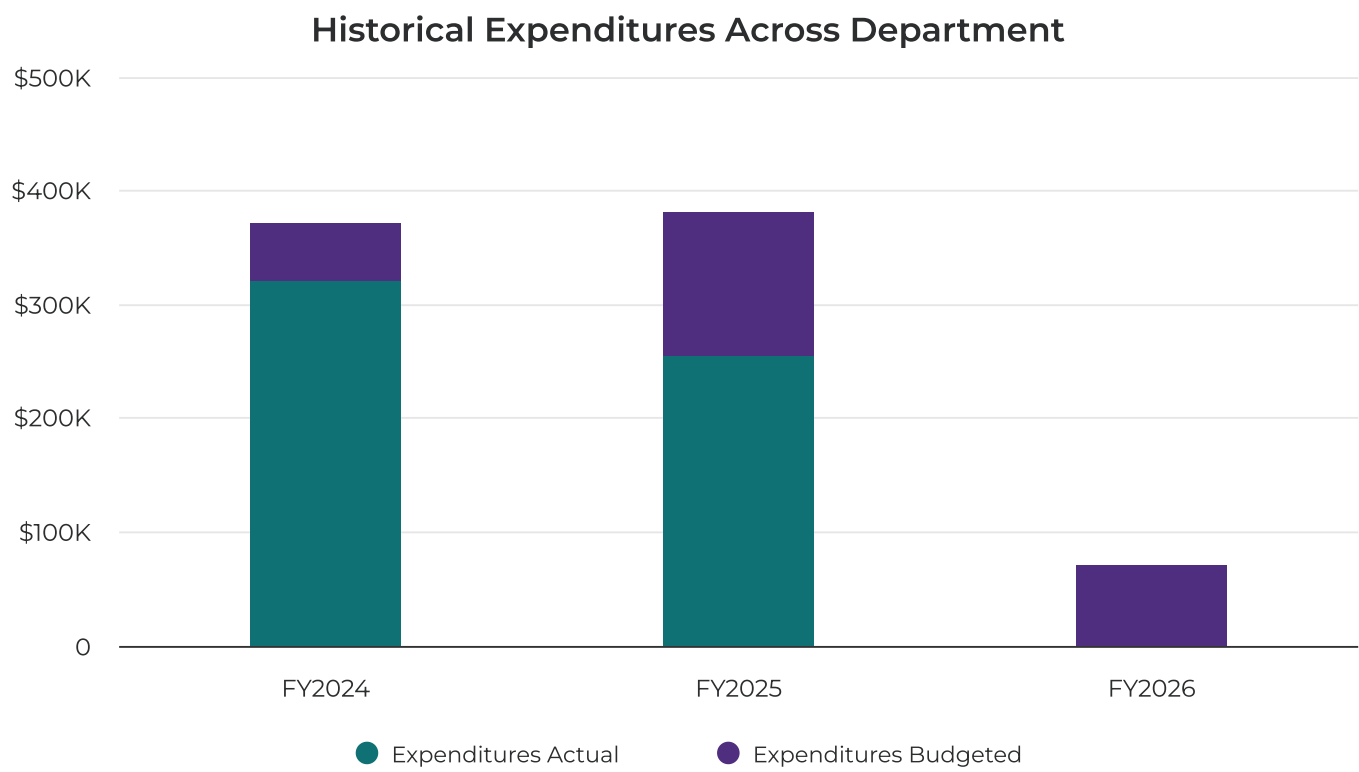
## Summary of Goals

- Provide highly trained, qualified personnel for the adequate management of the senior citizen programs.
- Provide interesting and educational programs.
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the Cross Timbers Legacy Center.

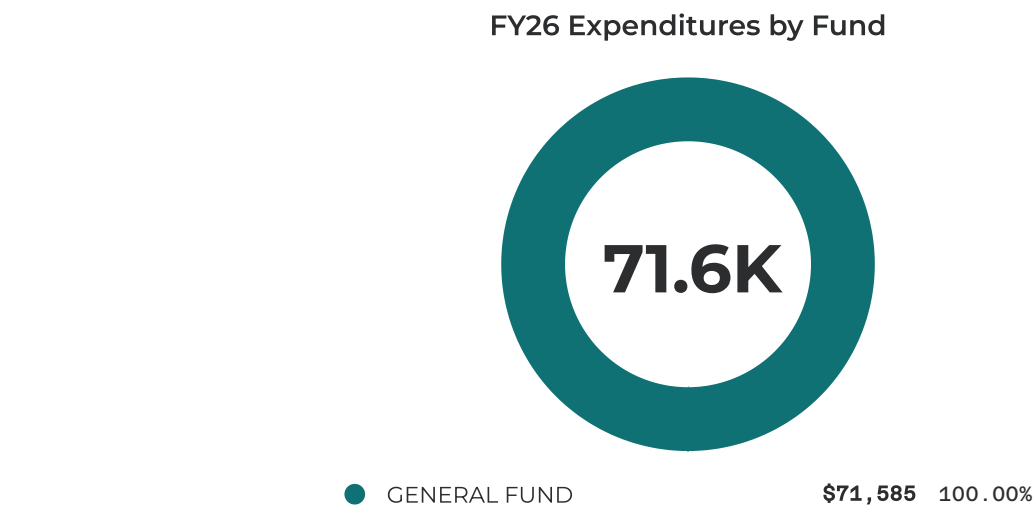
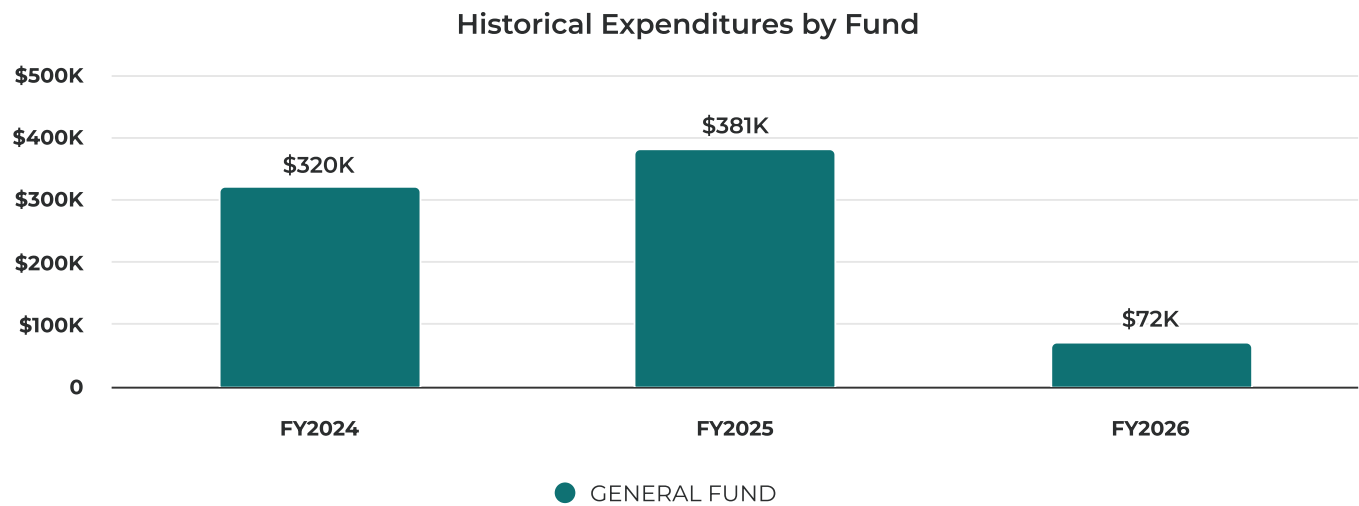
# SPLASHVILLE AQUATIC CENTER

The Splashville Aquatic Center is responsible for providing a variety of water-related recreational activities for the citizens of Stephenville. Funds have been budgeted in the Capital Project Fund to remodel this facility, so the operational budget has been reduced to reflect a reduction in utilization during construction.

## Expenditure Summary



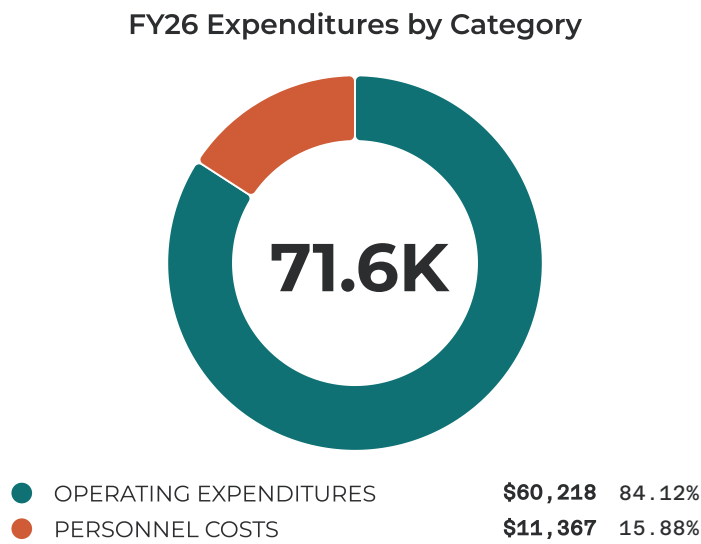
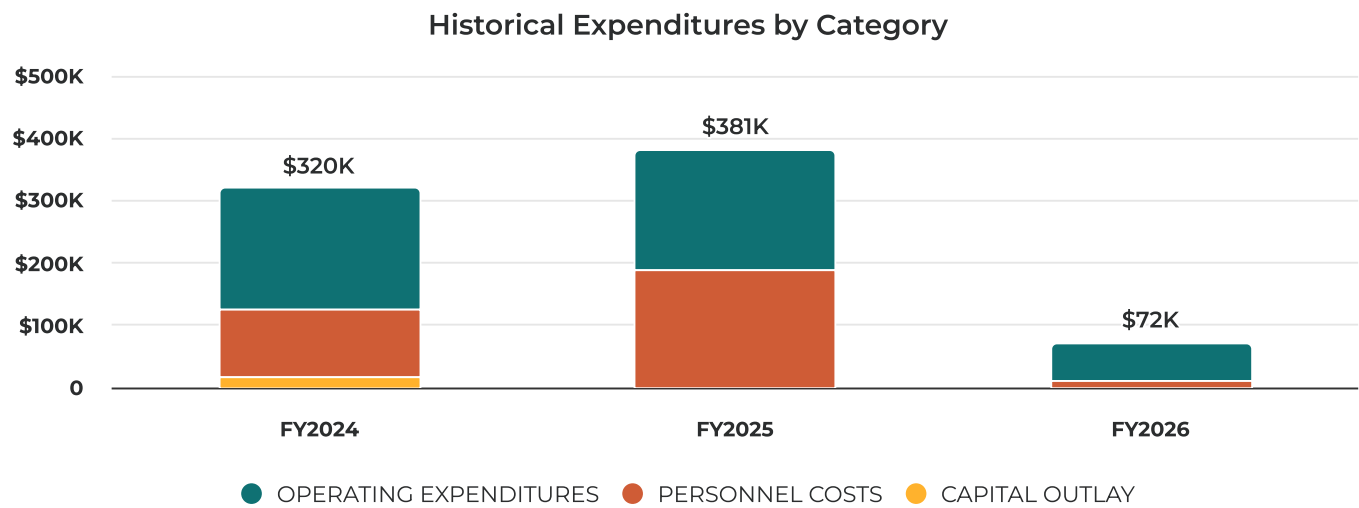
## Expenditures by Fund



### Expenditures by Fund

| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND       | \$319,774      | \$381,056                    | \$254,800      | \$71,585                      | \$71,585                                | -81.21%                                                                         |
| Total Expenditures | \$319,774      | \$381,056                    | \$254,800      | \$71,585                      | \$71,585                                | -81.21%                                                                         |

# Expenditures by Category



## Expenditures by Category

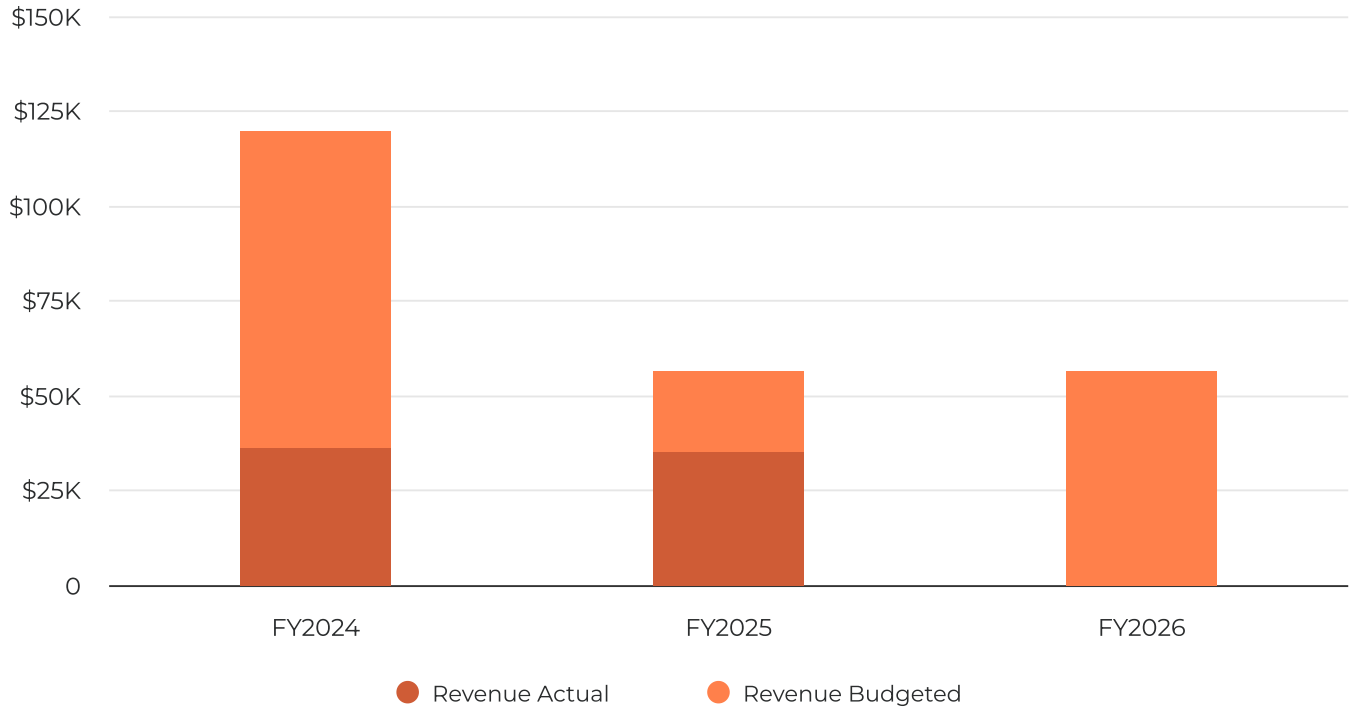
| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS        |             |                        |             |                         |                                |                                                               |
| PART-TIME WAGES        | \$98,745    | \$172,825              | \$116,610   | \$10,400                | \$10,400                       | -93.98%                                                       |
| SOCIAL SECURITY        | \$7,554     | \$13,222               | \$8,921     | \$796                   | \$796                          | -93.98%                                                       |
| WORKERS COMPENSATION   | \$1,940     | \$3,073                | \$2,615     | \$171                   | \$171                          | -94.44%                                                       |
| Total PERSONNEL COSTS  | \$108,239   | \$189,120              | \$128,146   | \$11,367                | \$11,367                       | -93.99%                                                       |
| OPERATING EXPENDITURES |             |                        |             |                         |                                |                                                               |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| COMMUNICATIONS                          | \$530            | -                            | \$528            | -                             | -                                       | -                                                                               |
| EDUCATION & TRAINING                    | \$9,659          | \$14,000                     | \$8,865          | -                             | -                                       | -100.00%                                                                        |
| INSURANCE                               | \$6,311          | \$6,401                      | \$5,056          | \$6,313                       | \$6,313                                 | -1.37%                                                                          |
| UTILITIES                               | \$48,143         | \$62,040                     | \$45,153         | \$30,000                      | \$30,000                                | -51.64%                                                                         |
| DUES & SUBSCRIPTIONS                    | \$84             | \$120                        | -                | -                             | -                                       | -100.00%                                                                        |
| PEST AND GERM<br>CONTROL                | \$420            | \$1,080                      | \$385            | \$1,080                       | \$1,080                                 | 0.00%                                                                           |
| CONTRACT SVC- OTHER                     | \$1,200          | -                            | \$400            | -                             | -                                       | -                                                                               |
| SPECIAL EVENTS                          | -                | \$2,500                      | \$770            | -                             | -                                       | -100.00%                                                                        |
| CHEMICALS AND POOL<br>SUPPLIES          | \$17,527         | \$20,000                     | \$13,573         | \$10,000                      | \$10,000                                | -50.00%                                                                         |
| AQUATIC SUPPLIES                        | \$8,355          | \$2,925                      | \$2,761          | -                             | -                                       | -100.00%                                                                        |
| WEARING APPAREL                         | \$5,833          | \$10,050                     | \$9,316          | -                             | -                                       | -100.00%                                                                        |
| JANITORIAL SUPPLIES                     | \$1,529          | \$2,650                      | \$439            | \$1,325                       | \$1,325                                 | -50.00%                                                                         |
| OPERATING SUPPLIES                      | \$2,895          | \$4,320                      | \$729            | -                             | -                                       | -100.00%                                                                        |
| COMPUTER SUPPLIES                       | \$230            | -                            | -                | -                             | -                                       | -                                                                               |
| OFFICE EQUIPMENT<br>MAINTENANCE         | -                | \$500                        | -                | -                             | -                                       | -100.00%                                                                        |
| OTHER EQUIPMENT<br>MAINTENANCE          | \$25,148         | \$11,500                     | \$3,050          | -                             | -                                       | -100.00%                                                                        |
| COMPUTER<br>MAINTENANCE                 | \$1,118          | \$950                        | \$2,004          | \$1,500                       | \$1,500                                 | 57.89%                                                                          |
| BUILDING MAINTENANCE                    | \$22,357         | \$23,700                     | \$9,359          | \$10,000                      | \$10,000                                | -57.81%                                                                         |
| SWIMMING POOL<br>MAINTENANCE            | \$44,081         | \$29,200                     | \$24,266         | -                             | -                                       | -100.00%                                                                        |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$195,420</b> | <b>\$191,936</b>             | <b>\$126,654</b> | <b>\$60,218</b>               | <b>\$60,218</b>                         | <b>-68.63%</b>                                                                  |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| OTHER EQUIPMENT                         | \$16,115         | -                            | -                | -                             | -                                       | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>             | <b>\$16,115</b>  | <b>-</b>                     | <b>-</b>         | <b>-</b>                      | <b>-</b>                                | <b>-</b>                                                                        |
| <b>Total Expenditures</b>               | <b>\$319,774</b> | <b>\$381,056</b>             | <b>\$254,800</b> | <b>\$71,585</b>               | <b>\$71,585</b>                         | <b>-81.21%</b>                                                                  |

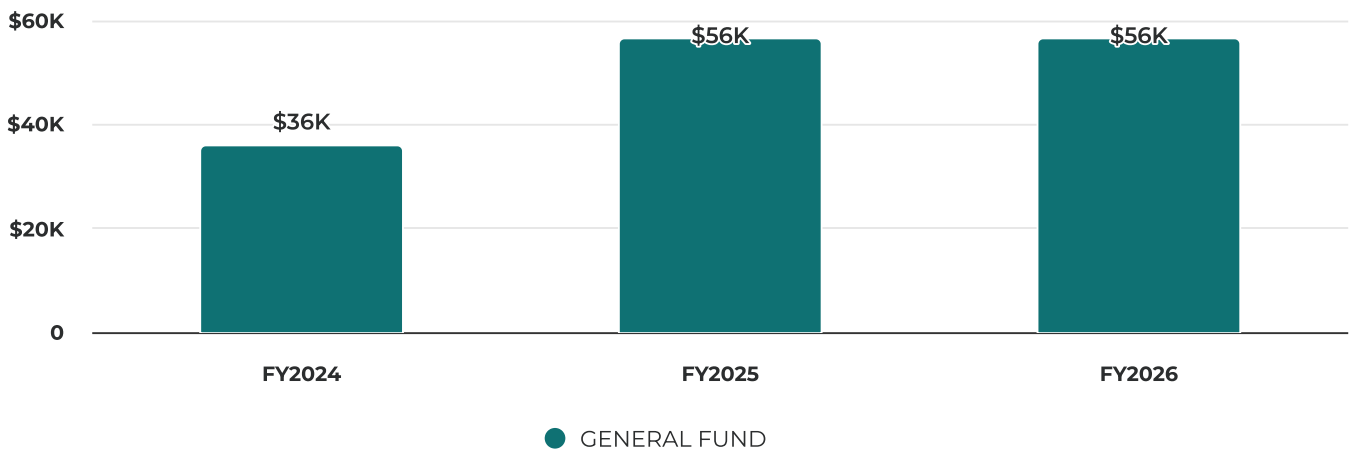


## Revenue Summary

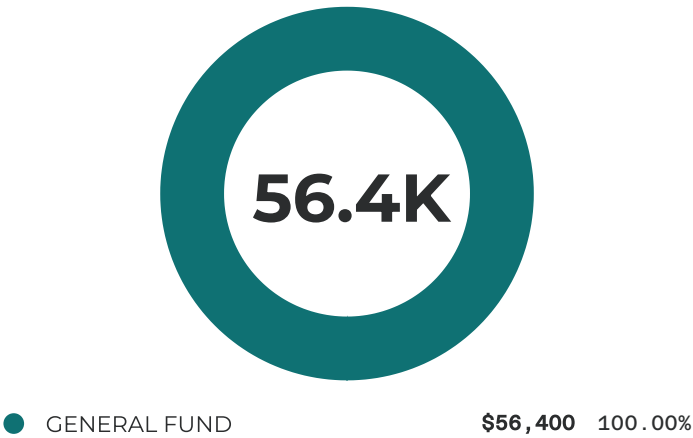
Historical Revenues Across Department



## Revenues by Fund



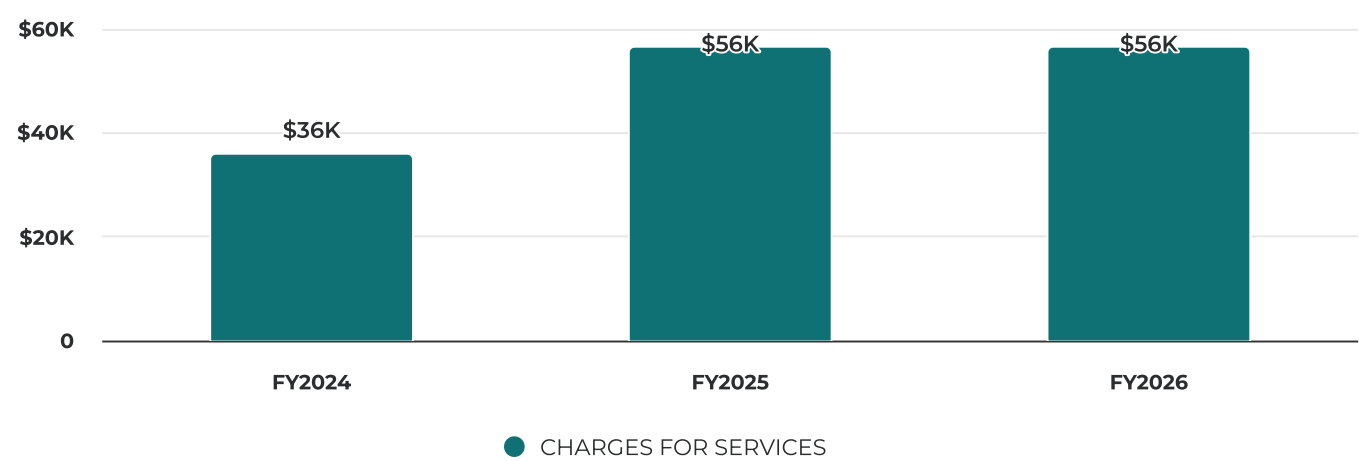
FY26 Revenues by Fund



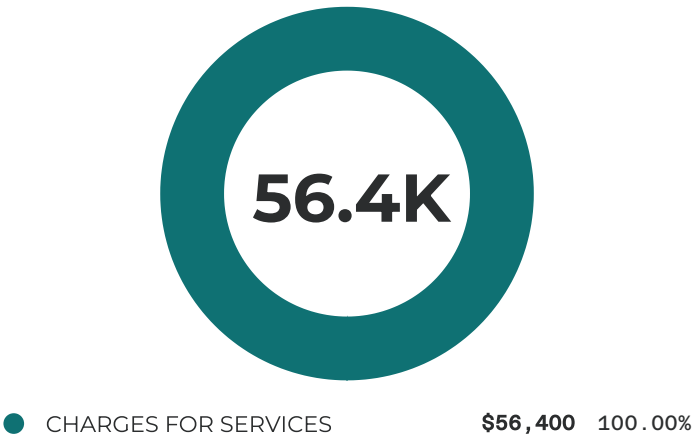
Revenues by Fund

| Category       | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND   | \$36,099       | \$56,400                     | \$35,189       | \$56,400                      | \$56,400                                | 0.00%                                                                           |
| Total Revenues | \$36,099       | \$56,400                     | \$35,189       | \$56,400                      | \$56,400                                | 0.00%                                                                           |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CHARGES FOR SERVICES | \$36,099       | \$56,400                     | \$35,189       | \$56,400                      | \$56,400                                | 0.00%                                                                           |
| Total Revenues       | \$36,099       | \$56,400                     | \$35,189       | \$56,400                      | \$56,400                                | 0.00%                                                                           |

Personnel Summary

All employees in this department are seasonal.

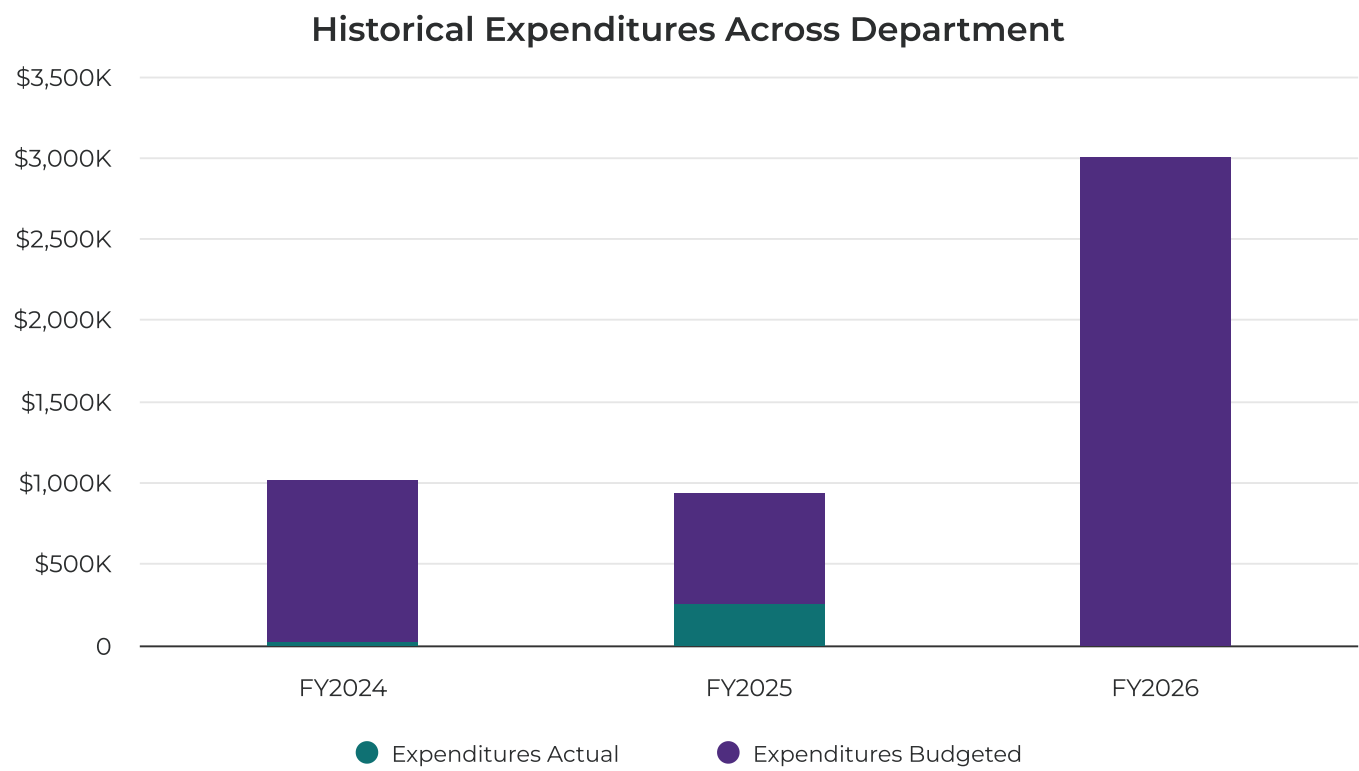
Summary of Goals

- Provide highly trained, qualified personnel for the adequate management of the Splashville Aquatic Complex.
- Continually provide and evaluate a variety of programming.
- Provide a safe, clean and fun environment for citizens and visitors.
- Extend and protect the life of the facility.

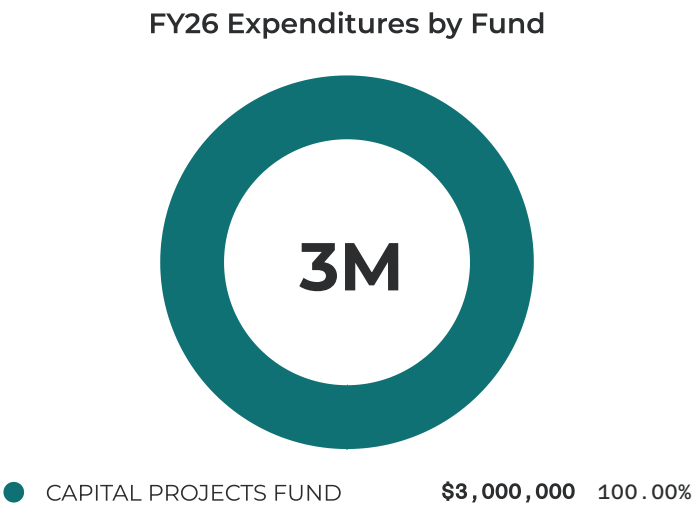
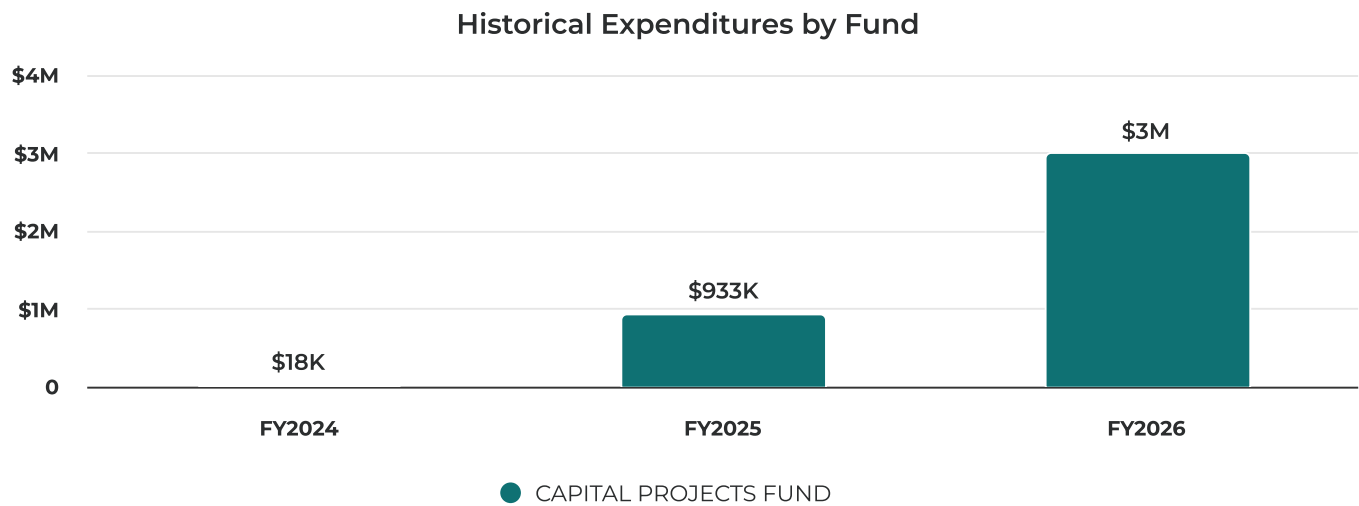
# PARK AND RECREATION IMPROVEMENTS

Major park and recreation improvements are budgeted in the Capital Projects Fund and are funded by general fund transfers and debt proceeds.

## Expenditure Summary



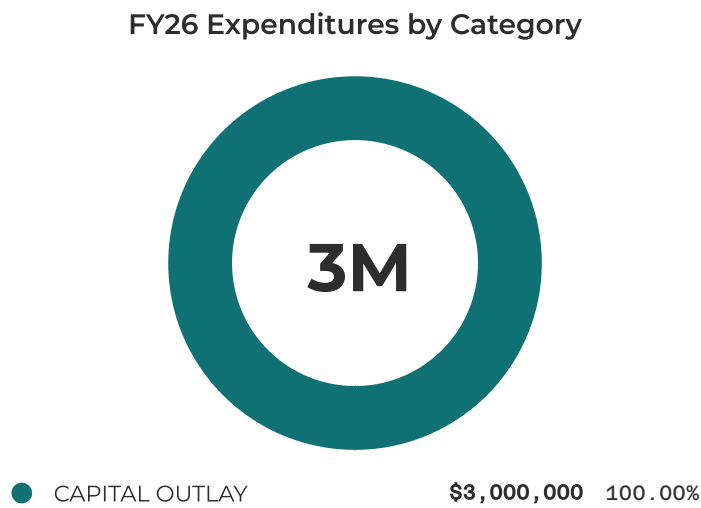
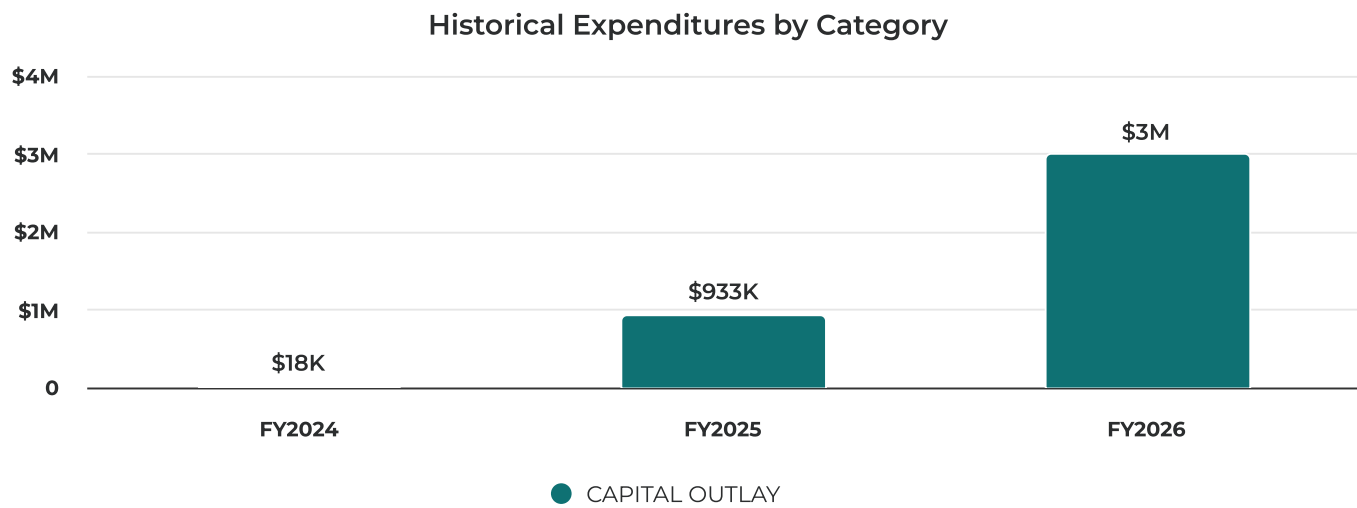
Expenditures by Fund



Expenditures by Fund

| Category              | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CAPITAL PROJECTS FUND | \$18,000       | \$933,016                    | \$257,000      | \$3,000,000                   | \$3,000,000                             | 221.54%                                                                         |
| Total Expenditures    | \$18,000       | \$933,016                    | \$257,000      | \$3,000,000                   | \$3,000,000                             | 221.54%                                                                         |

Expenditures by Category



Expenditures by Category

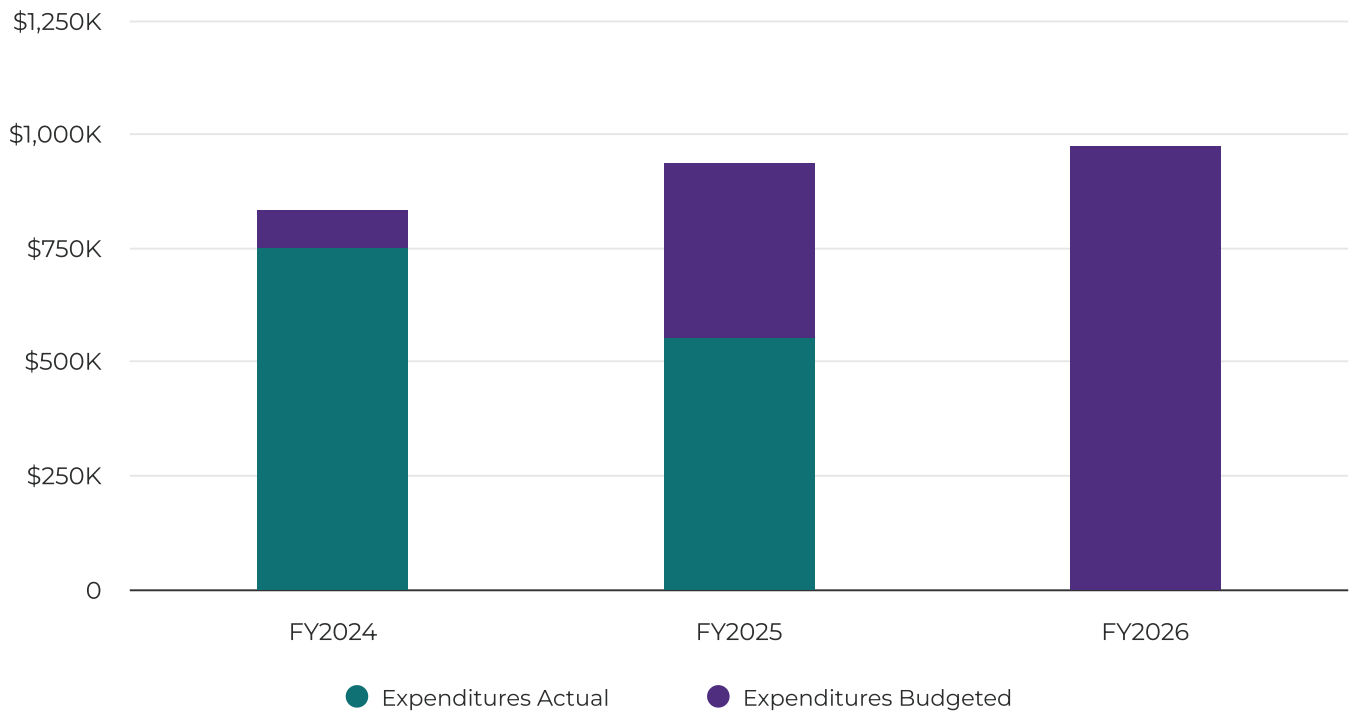
| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| CAPITAL OUTLAY       |                |                              |                |                               |                                         |                                                                                 |
| AQUATICS CENTER      | -              | -                            | -              | \$3,000,000                   | \$3,000,000                             | -                                                                               |
| PARK IMPROVEMENTS    | \$18,000       | \$933,016                    | \$257,000      | -                             | -                                       | -100.00%                                                                        |
| Total CAPITAL OUTLAY | \$18,000       | \$933,016                    | \$257,000      | \$3,000,000                   | \$3,000,000                             | 221.54%                                                                         |
| Total Expenditures   | \$18,000       | \$933,016                    | \$257,000      | \$3,000,000                   | \$3,000,000                             | 221.54%                                                                         |

# DEVELOPMENT SERVICES

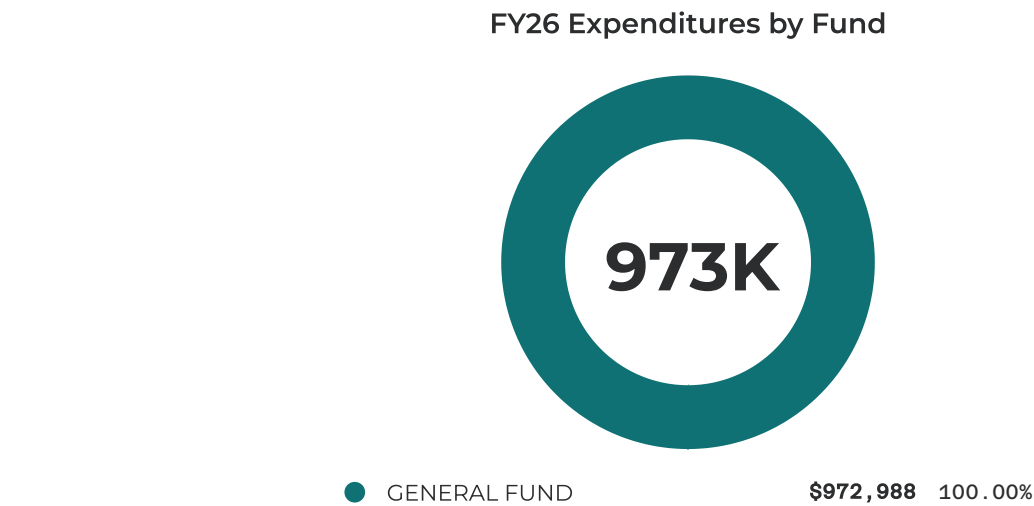
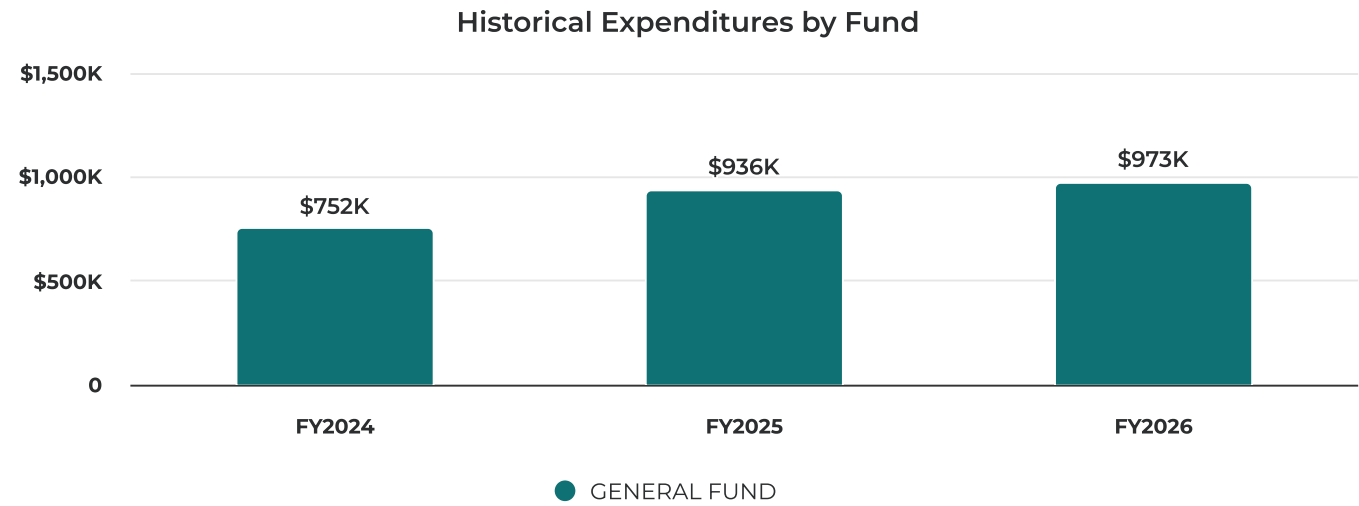
The Development Services Department provides planning, development services, building inspection services, and code compliance. Planning and development services responsibilities include processing zoning changes, specific use permit requests, and abandonment requests; processing Board of Adjustment variance requests, and reviewing and processing subdivision plats; providing administrative support for the Planning and Zoning Commission and the Board of Adjustment; providing information concerning subdivision regulations, zoning changes, census data, population changes and land use changes. Inspection responsibilities include processing applications for construction and remodeling of structures; processing sign applications and demolition permits; and inspecting construction plans and structures to ensure compliance with building codes. These personnel also investigate zoning violations and any City Code violations. Code Compliance provides inspection, processing and review for compliance with the Health and Sanitation Ordinance adopted by the city. This ordinance provides protection for the citizens of Stephenville from conditions which are detrimental to their health and safety through enforcement of environmental and consumer health-related statutes.

## Expenditure Summary

### Historical Expenditures Across Department



# Expenditures by Fund

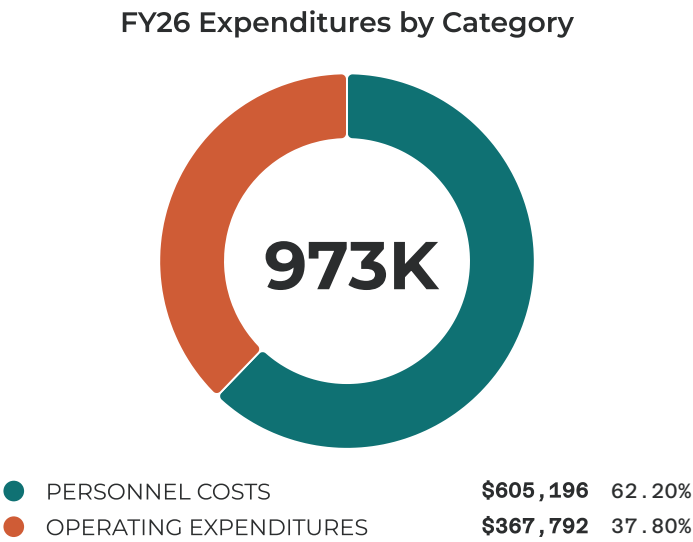
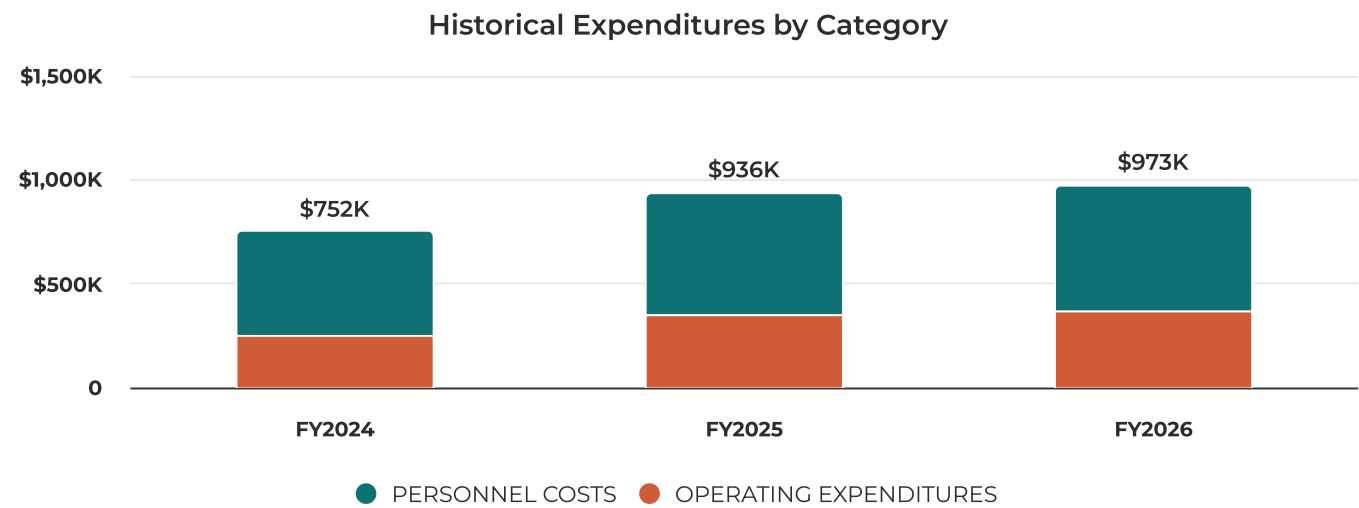


## Expenditures by Fund

| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND       | \$752,193      | \$936,468                    | \$554,486      | \$972,988                     | \$972,988                               | 3.90%                                                                           |
| Total Expenditures | \$752,193      | \$936,468                    | \$554,486      | \$972,988                     | \$972,988                               | 3.90%                                                                           |



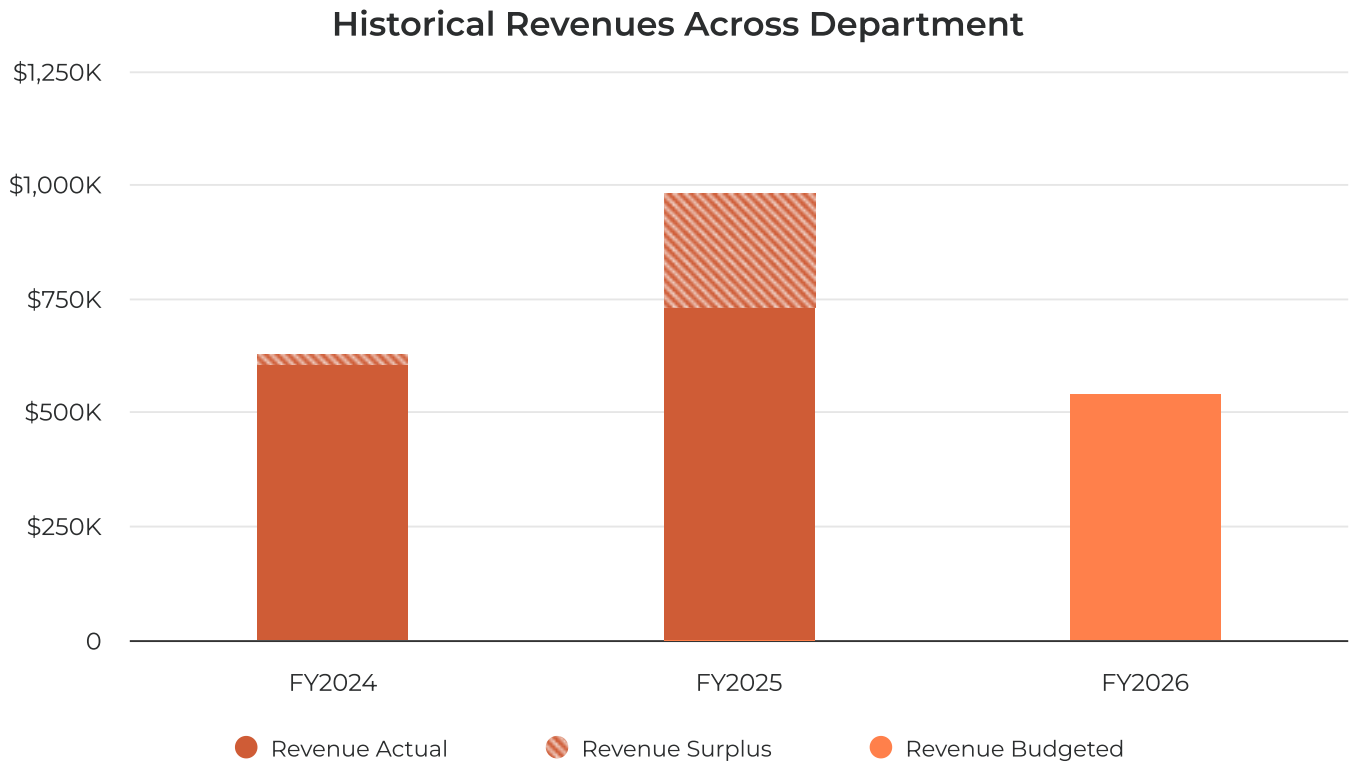
# Expenditures by Category



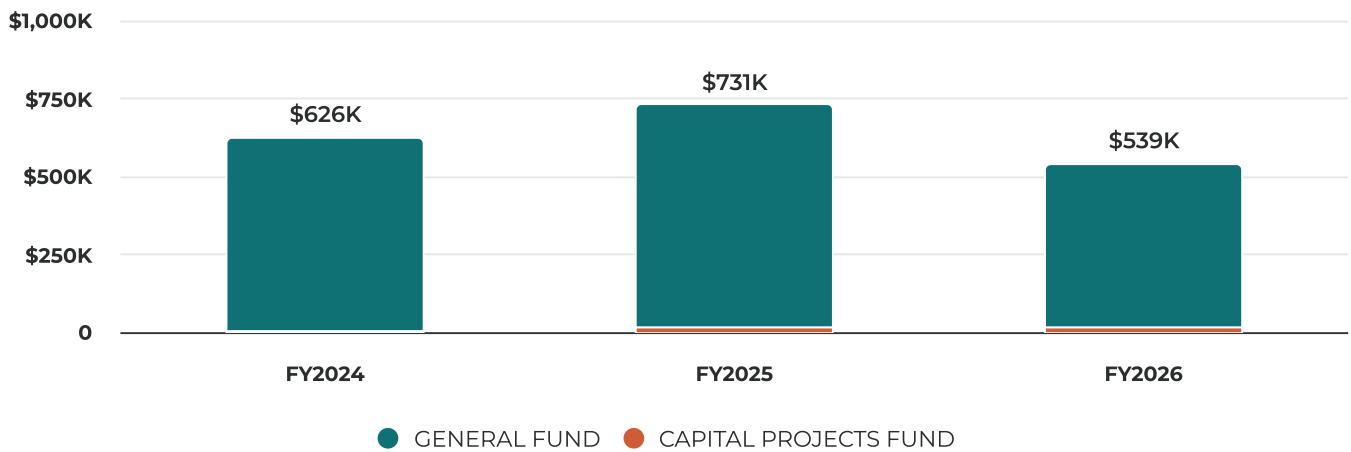
## Expenditures by Category

| Category               | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS        | \$505,995      | \$591,052                    | \$430,090      | \$605,196                     | \$605,196                               | 2.39%                                                                           |
| OPERATING EXPENDITURES | \$246,198      | \$345,416                    | \$124,396      | \$367,792                     | \$367,792                               | 6.48%                                                                           |
| Total Expenditures     | \$752,193      | \$936,468                    | \$554,486      | \$972,988                     | \$972,988                               | 3.90%                                                                           |

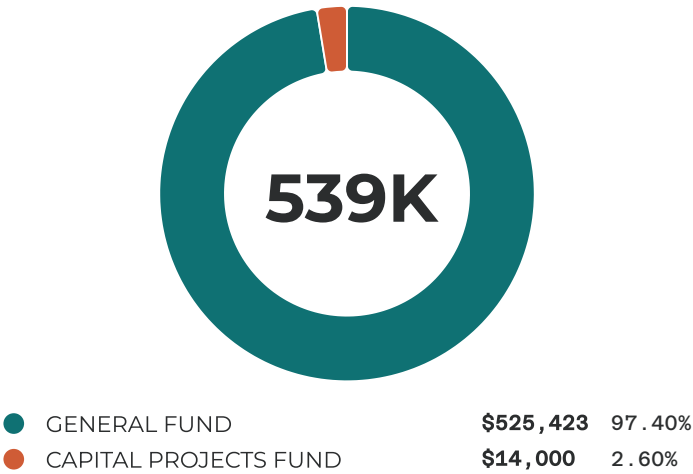
## Revenue Summary



## Revenues by Fund



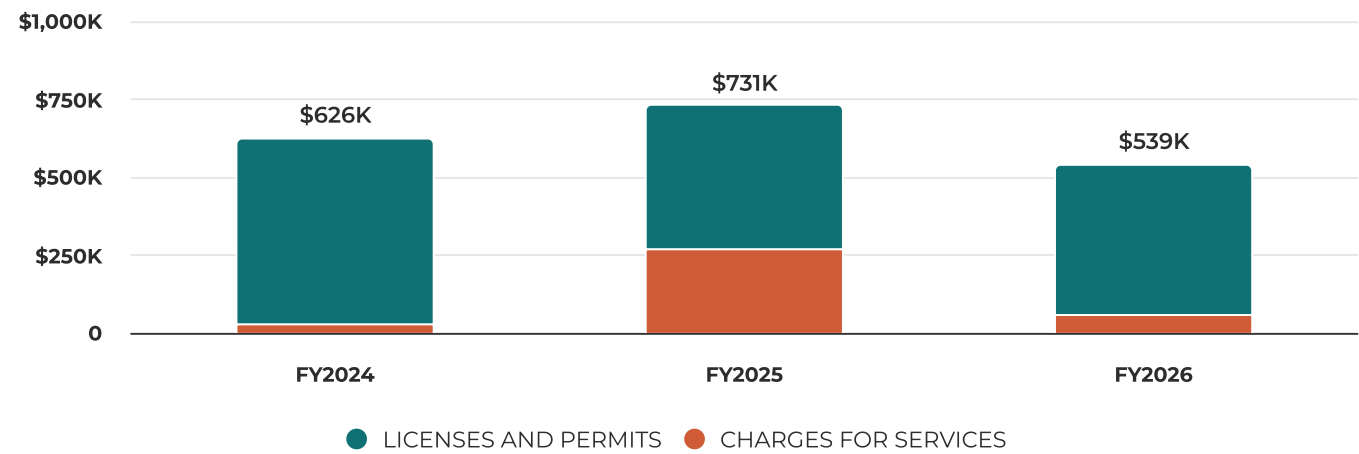
FY26 Revenues by Fund



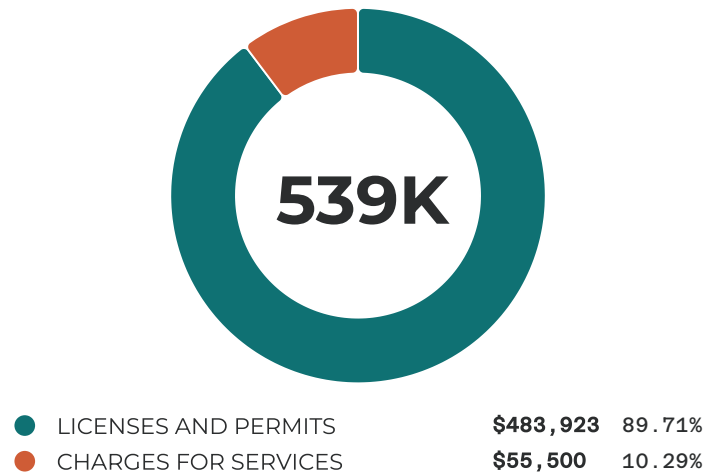
Revenues by Fund

| Category              | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| GENERAL FUND          | \$621,518      | \$714,723                    | \$979,250      | \$525,423                     | \$525,423                               | -26.49%                                                                         |
| CAPITAL PROJECTS FUND | \$4,220        | \$16,500                     | \$630          | \$14,000                      | \$14,000                                | -15.15%                                                                         |
| Total Revenues        | \$625,738      | \$731,223                    | \$979,880      | \$539,423                     | \$539,423                               | -26.23%                                                                         |

Revenues by Revenue Source



## FY26 Revenues by Revenue Source



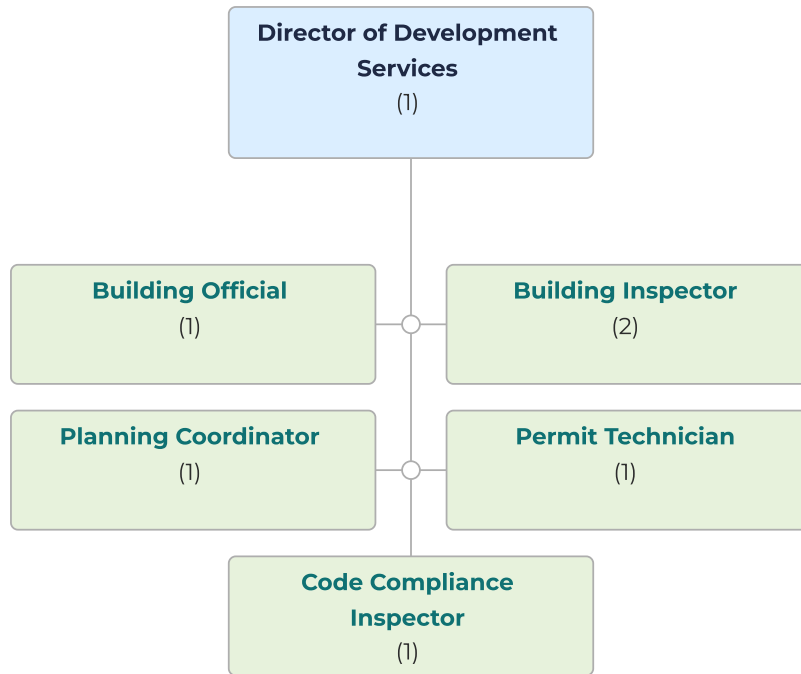
## Revenues by Revenue Source

| Category              | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| LICENSES AND PERMITS  | \$597,256        | \$462,773                    | \$786,892        | \$483,923                     | \$483,923                               | 4.57%                                                                           |
| CHARGES FOR SERVICES  | \$28,482         | \$268,450                    | \$192,989        | \$55,500                      | \$55,500                                | -79.33%                                                                         |
| <b>Total Revenues</b> | <b>\$625,738</b> | <b>\$731,223</b>             | <b>\$979,880</b> | <b>\$539,423</b>              | <b>\$539,423</b>                        | <b>-26.23%</b>                                                                  |

## Personnel Summary

There are seven full-time employees assigned to Development Services.

## Development Services



## Summary of Goals

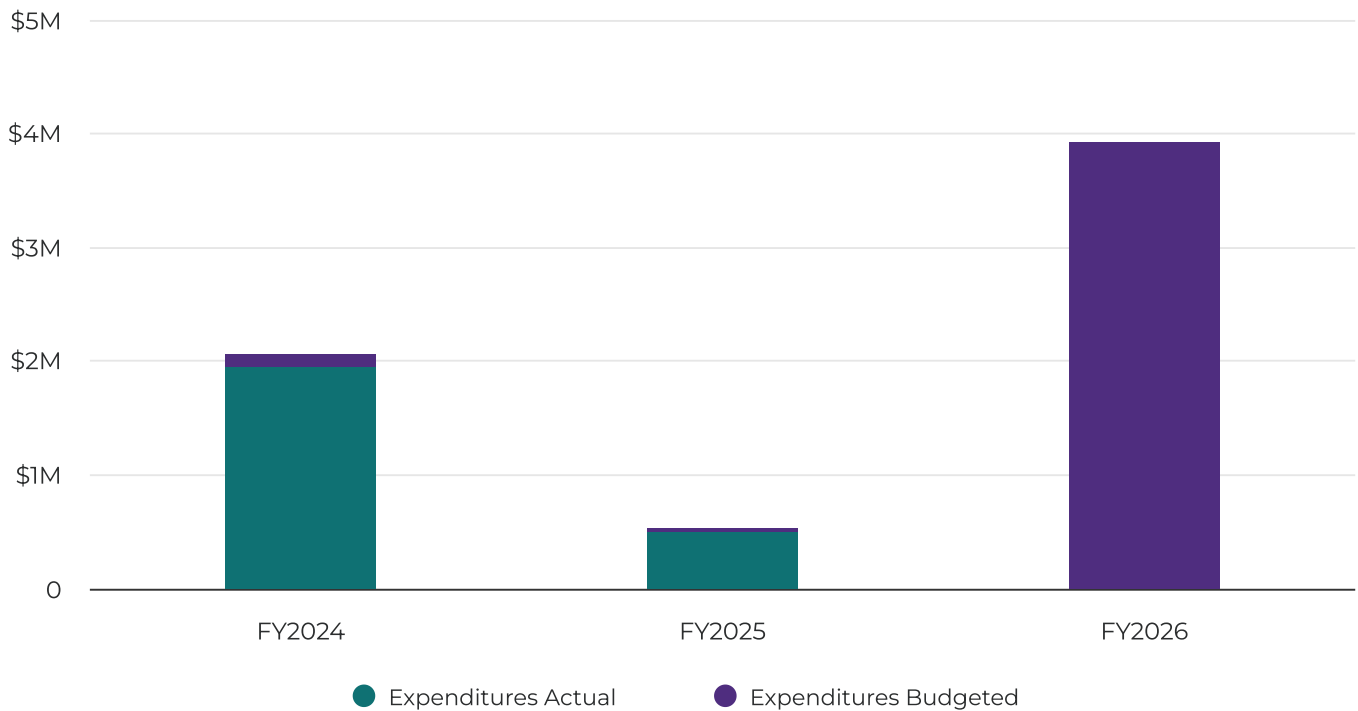
- Provide satisfactory support to the Board of Adjustment, Planning and Zoning Commission, Plan Review Committee and the citizens of Stephenville for all zoning ordinance variance requests.
- Ensure that all property within the city is maintained according to city codes and ordinances.
- Achieve compliance with all applicable construction and zoning codes.
- File all reports in a timely manner.
- Process building permit applications, inspections, and verifications, and perform inspections in a timely manner.
- Ensure that all commercial food service establishments operate within state and local standards.

# NON-DEPARTMENTAL - GENERAL FUND

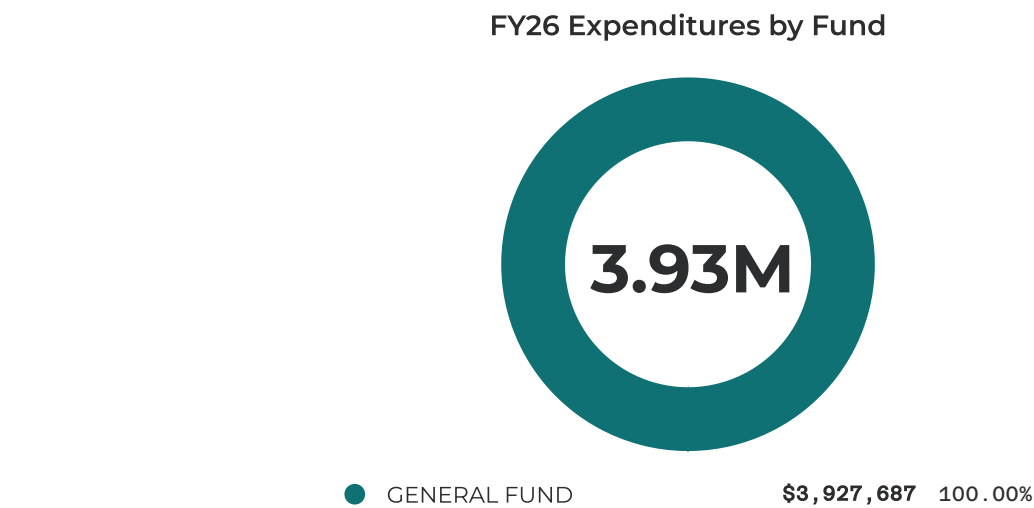
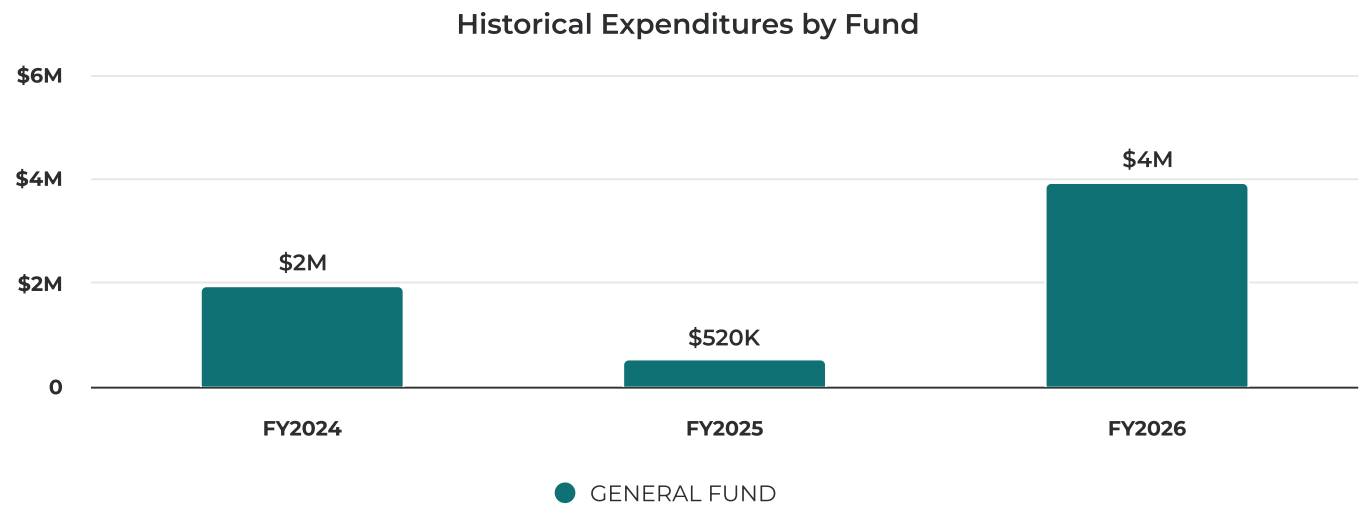
The Non-Departmental - General Fund is utilized to account for transfers from the General Fund to other Funds. These transfers include funds transferred to Capital Projects for the street maintenance program and other governmental capital improvements. They also include the transfer of funds to the Airport for personnel costs and the airport runway expansion project. Debt for small capital assets attributable to multiple departments is also accounted for in this fund.

## Expenditure Summary

### Historical Expenditures Across Department



Expenditures by Fund

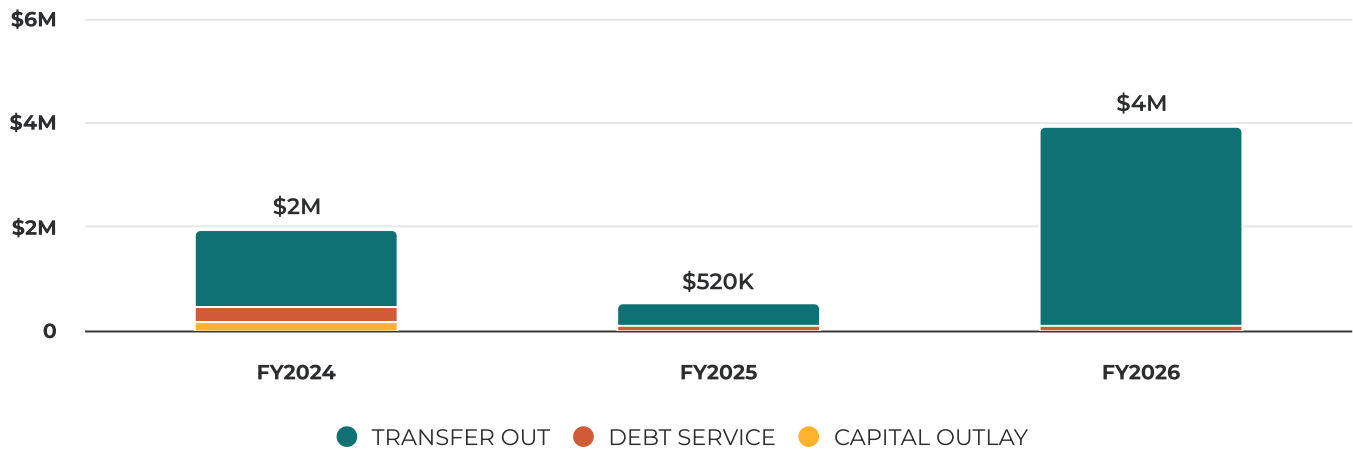


Expenditures by Fund

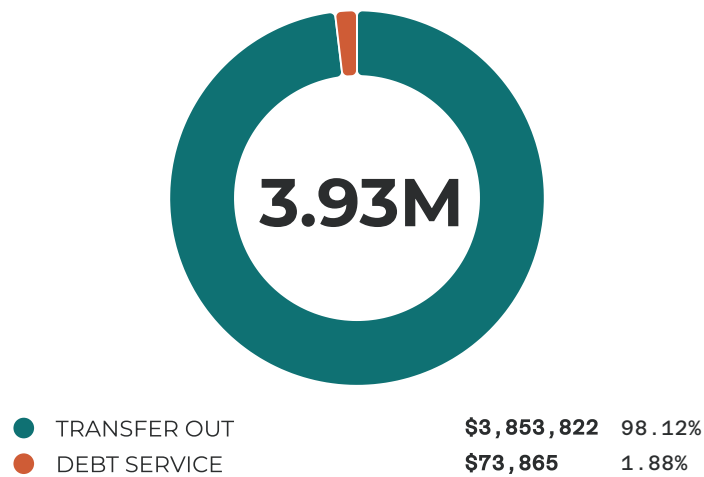
| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| GENERAL FUND       | \$1,949,037 | \$520,444              | \$495,944   | \$3,927,687             | \$3,927,687                    | 654.68%                                                       |
| Total Expenditures | \$1,949,037 | \$520,444              | \$495,944   | \$3,927,687             | \$3,927,687                    | 654.68%                                                       |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CAPITAL OUTLAY            | \$152,930          | -                      | -                | -                       | -                              | -                                                             |
| DEBT SERVICE              | \$302,724          | \$98,364               | \$73,864         | \$73,865                | \$73,865                       | -24.91%                                                       |
| TRANSFER OUT              | \$1,493,383        | \$422,080              | \$422,080        | \$3,853,822             | \$3,853,822                    | 813.05%                                                       |
| <b>Total Expenditures</b> | <b>\$1,949,037</b> | <b>\$520,444</b>       | <b>\$495,944</b> | <b>\$3,927,687</b>      | <b>\$3,927,687</b>             | <b>654.68%</b>                                                |

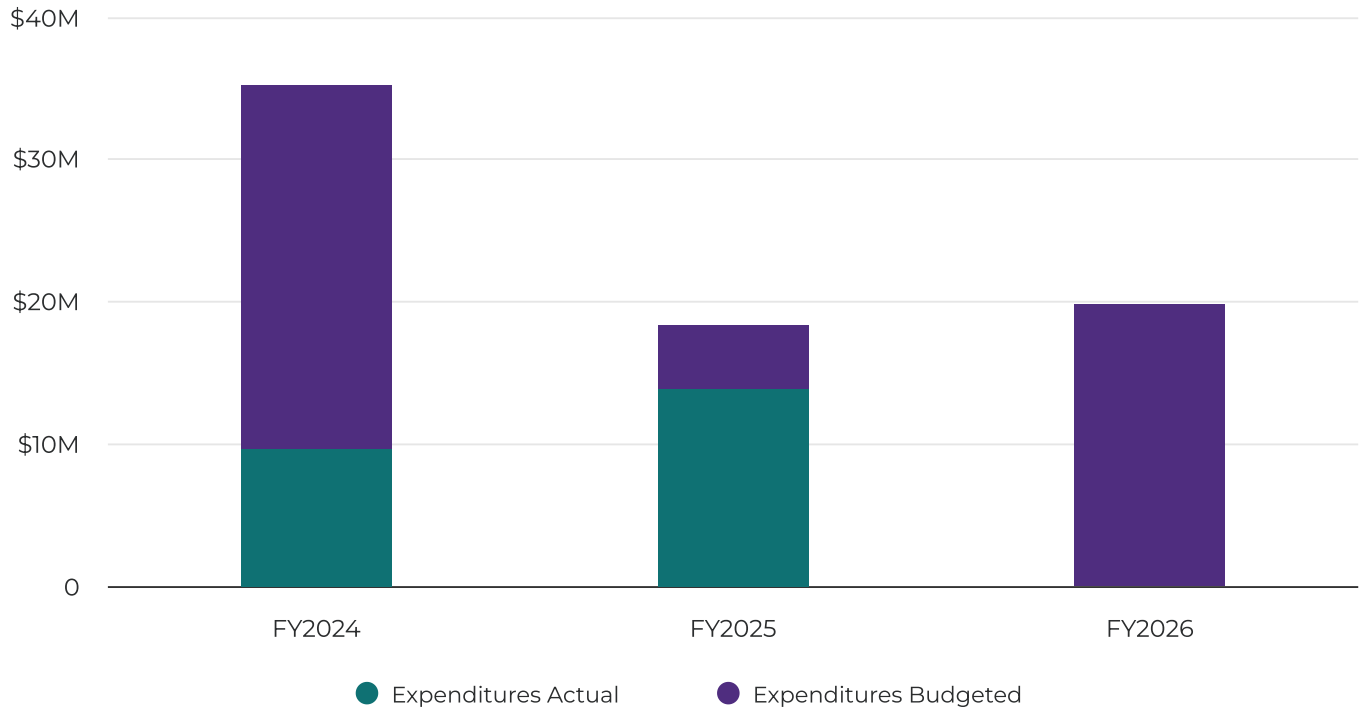


# WATER AND WASTEWATER

Water and Wastewater performs all the necessary functions to provide water and wastewater services to the citizens, including administration, production, distribution, customer service, collection, treatment plant, utility billing and collection, and debt service.

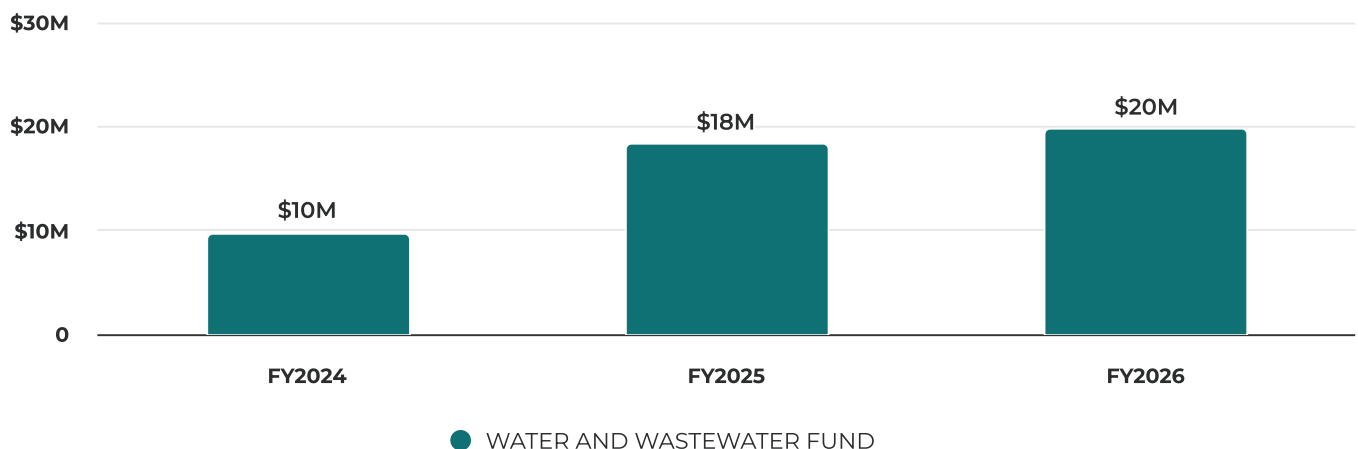
## Expenditure Summary

Historical Expenditures Across Department

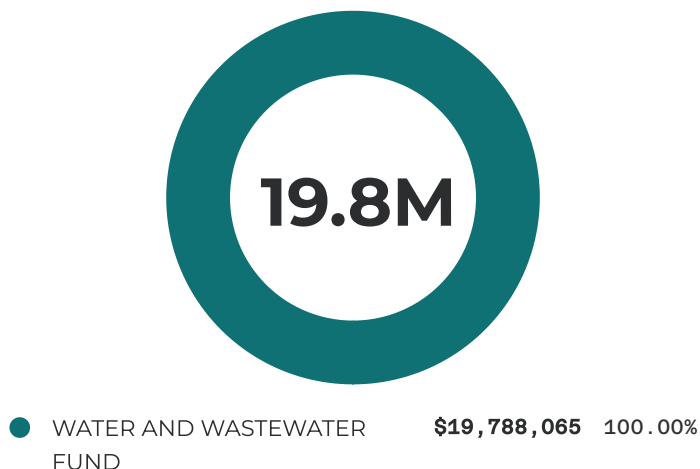


## Expenditures by Fund

Historical Expenditures by Fund



### FY26 Expenditures by Fund

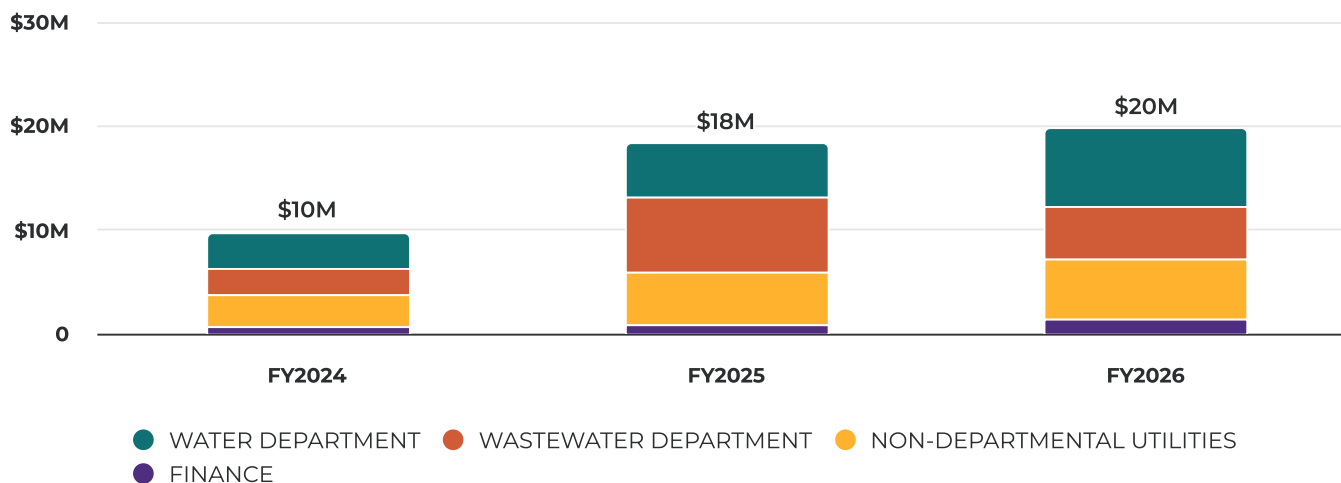


### Expenditures by Fund

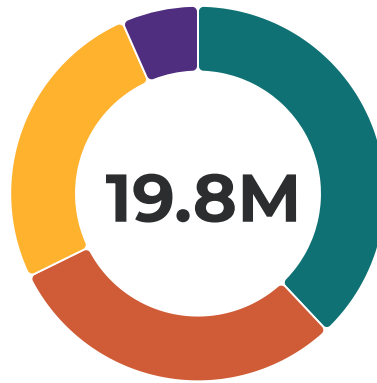
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$9,679,354        | \$18,292,153           | \$13,828,509        | \$19,824,323            | \$19,788,065                   | 8.18%                                                         |
| <b>Total Expenditures</b> | <b>\$9,679,354</b> | <b>\$18,292,153</b>    | <b>\$13,828,509</b> | <b>\$19,824,323</b>     | <b>\$19,788,065</b>            | <b>8.18%</b>                                                  |

### Expenditures by Function

#### Historical Expenditures by Function



## FY26 Expenditures by Function



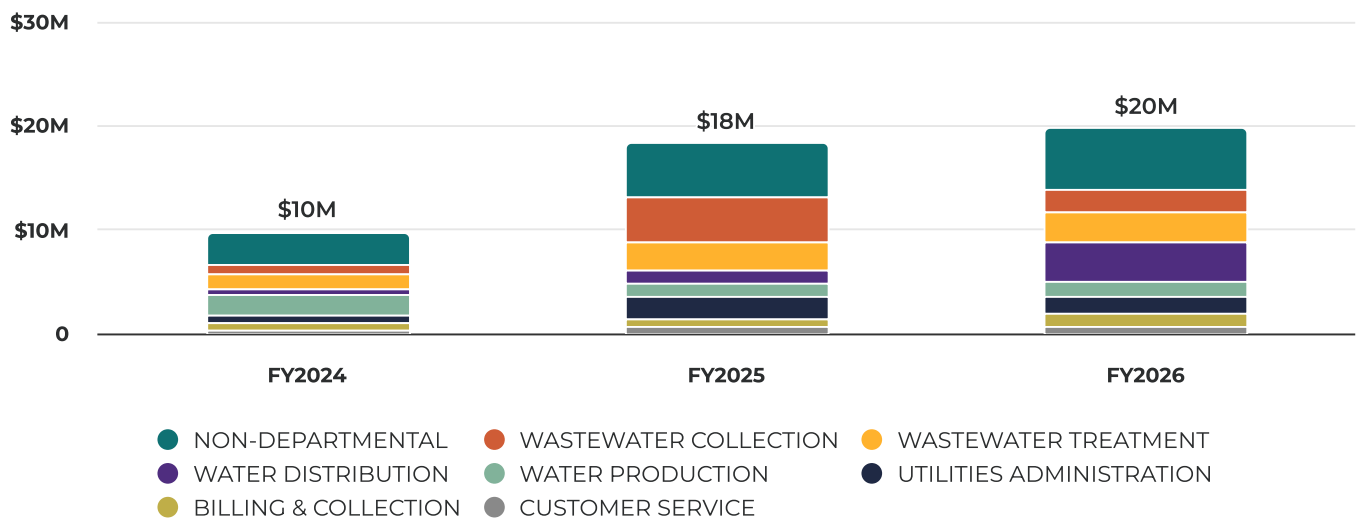
|                            |             |        |
|----------------------------|-------------|--------|
| WATER DEPARTMENT           | \$7,516,990 | 37.99% |
| NON-DEPARTMENTAL UTILITIES | \$5,884,988 | 29.74% |
| WASTEWATER DEPARTMENT      | \$5,078,673 | 25.67% |
| FINANCE                    | \$1,307,414 | 6.61%  |

## Expenditures by Function

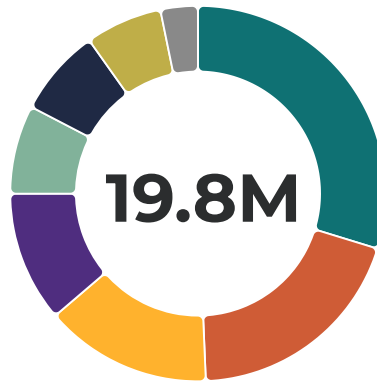
| Category                   | FY 2025 YTD            | FY 2025 Proposed Budget | FY 2026 Budgeted       | FY 2025 Proposed Budget vs. FY 2026 Budgeted (% Change) |
|----------------------------|------------------------|-------------------------|------------------------|---------------------------------------------------------|
| FINANCE                    | \$1,043,567.77         | \$714,088.00            | \$1,307,414.00         | 83.09%                                                  |
| NON-DEPARTMENTAL UTILITIES | \$4,946,214.73         | \$5,411,368.00          | \$5,884,988.00         | 8.75%                                                   |
| WATER DEPARTMENT           | \$3,039,980.91         | \$7,504,757.00          | \$7,516,990.00         | 0.16%                                                   |
| WASTEWATER DEPARTMENT      | \$4,798,745.66         | \$11,466,986.00         | \$5,078,673.00         | -55.71%                                                 |
| <b>Total Expenditures</b>  | <b>\$13,828,509.07</b> | <b>\$25,097,199.00</b>  | <b>\$19,788,065.00</b> | <b>-21.15%</b>                                          |

## Expenditures by Department

## Historical Expenditures by Department



## FY26 Expenditures by Department



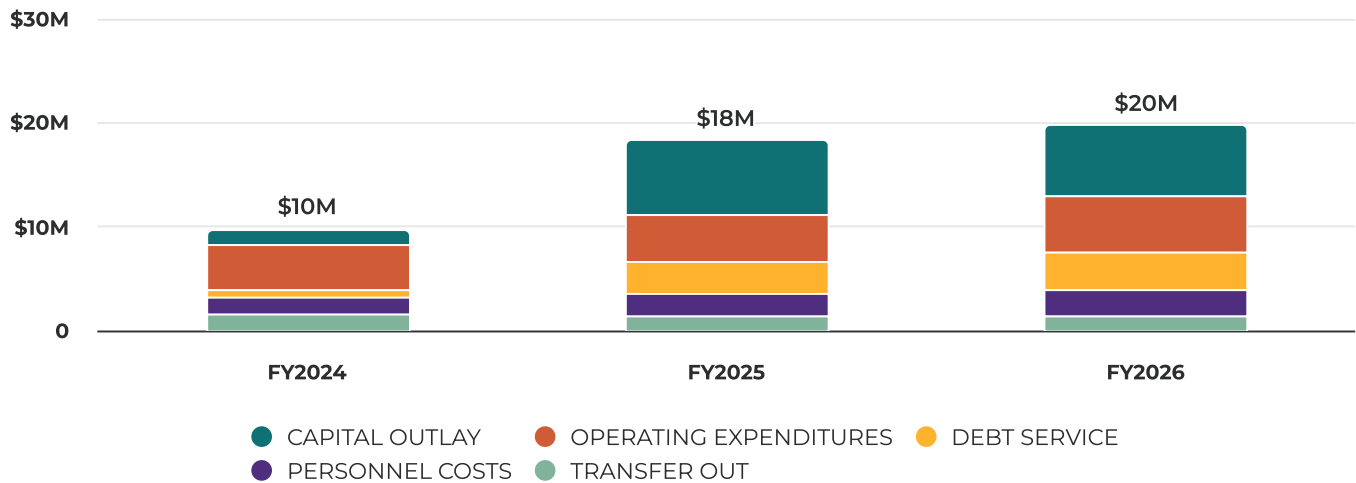
|                          |             |        |
|--------------------------|-------------|--------|
| NON-DEPARTMENTAL         | \$5,884,988 | 29.74% |
| WATER DISTRIBUTION       | \$3,876,632 | 19.59% |
| WASTEWATER TREATMENT     | \$2,850,753 | 14.41% |
| WASTEWATER COLLECTION    | \$2,227,920 | 11.26% |
| UTILITIES ADMINISTRATION | \$1,510,101 | 7.63%  |
| WATER PRODUCTION         | \$1,494,421 | 7.55%  |
| BILLING & COLLECTION     | \$1,307,414 | 6.61%  |
| CUSTOMER SERVICE         | \$635,836   | 3.21%  |

## Expenditures by Department

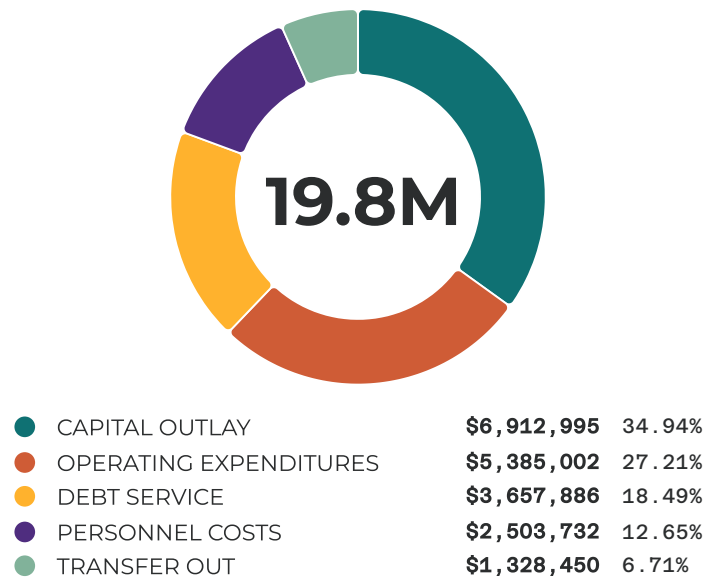
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD         | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|---------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| UTILITIES ADMINISTRATION  | \$740,286          | \$2,113,549            | \$778,090           | \$1,510,101             | \$1,510,101                    | -28.55%                                                       |
| WATER PRODUCTION          | \$1,976,410        | \$1,298,603            | \$951,105           | \$1,494,421             | \$1,494,421                    | 15.08%                                                        |
| WATER DISTRIBUTION        | \$513,211          | \$1,226,147            | \$756,275           | \$3,876,632             | \$3,876,632                    | 216.16%                                                       |
| BILLING & COLLECTION      | \$681,017          | \$776,150              | \$1,043,568         | \$1,307,414             | \$1,307,414                    | 68.45%                                                        |
| CUSTOMER SERVICE          | \$259,153          | \$633,053              | \$554,510           | \$635,836               | \$635,836                      | 0.44%                                                         |
| WASTEWATER COLLECTION     | \$951,485          | \$4,420,267            | \$3,199,004         | \$2,227,920             | \$2,227,920                    | -49.60%                                                       |
| WASTEWATER TREATMENT      | \$1,500,067        | \$2,706,148            | \$1,599,742         | \$2,880,753             | \$2,850,753                    | 5.34%                                                         |
| NON-DEPARTMENTAL          | \$3,057,725        | \$5,118,236            | \$4,946,215         | \$5,891,246             | \$5,884,988                    | 14.98%                                                        |
| <b>Total Expenditures</b> | <b>\$9,679,354</b> | <b>\$18,292,153</b>    | <b>\$13,828,509</b> | <b>\$19,824,323</b>     | <b>\$19,788,065</b>            | <b>8.18%</b>                                                  |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category

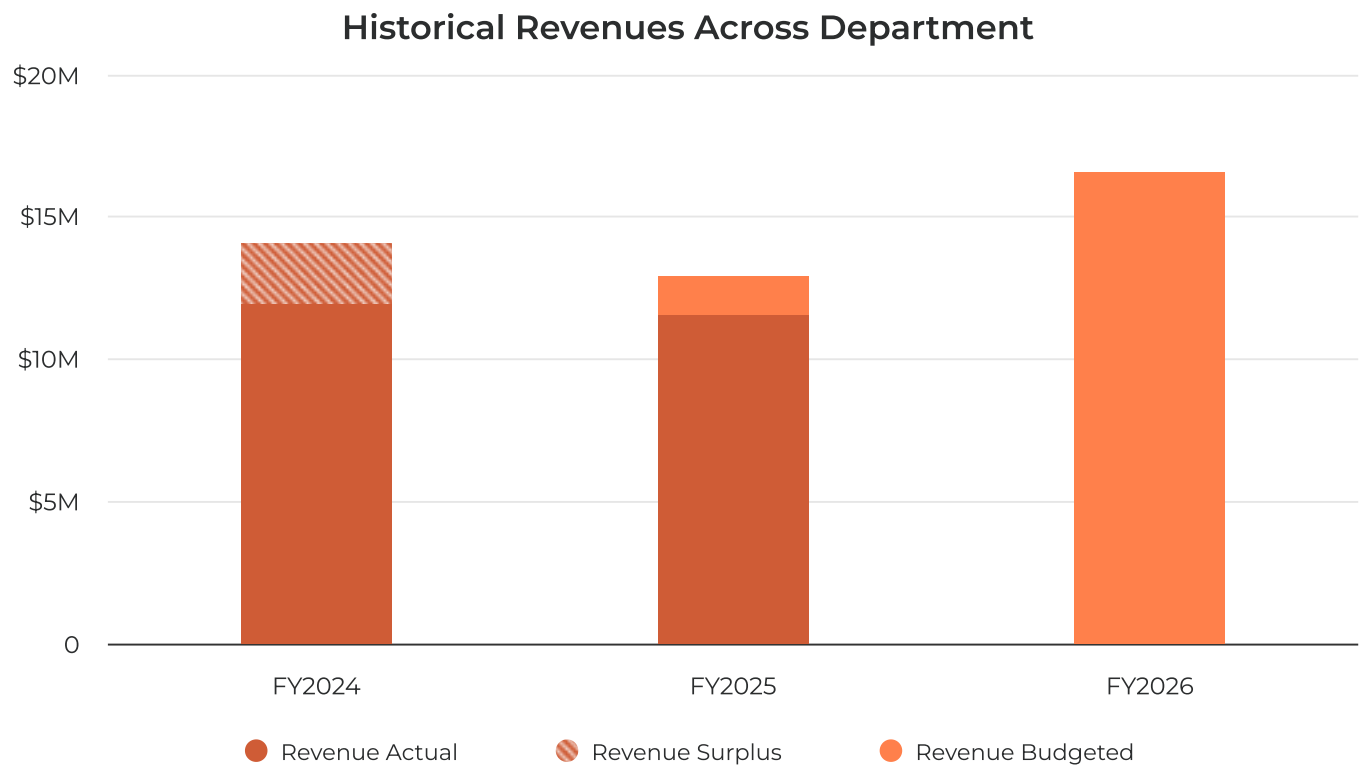


## Expenditures by Category

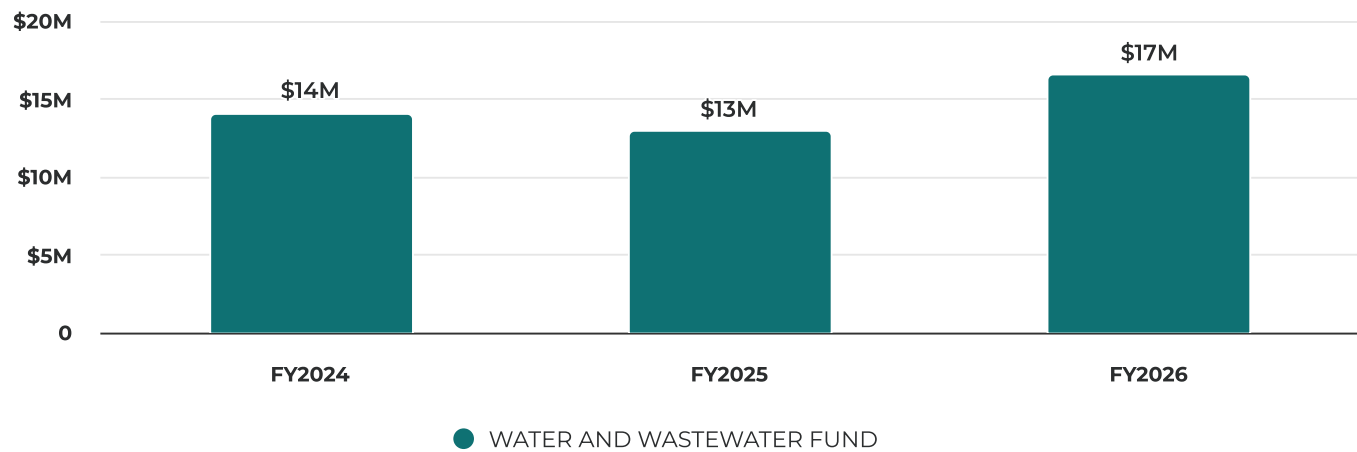
| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| PERSONNEL COSTS        | \$1,629,185 | \$2,256,046            | \$1,837,072 | \$2,503,732             | \$2,503,732                    | 10.98%                                                        |
| OPERATING EXPENDITURES | \$4,269,091 | \$4,670,460            | \$4,096,724 | \$5,385,002             | \$5,385,002                    | 15.30%                                                        |
| CAPITAL OUTLAY         | \$1,524,852 | \$7,097,721            | \$3,626,787 | \$6,942,995             | \$6,912,995                    | -2.60%                                                        |
| DEBT SERVICE           | \$646,330   | \$2,952,841            | \$2,952,841 | \$3,657,886             | \$3,657,886                    | 23.88%                                                        |

| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| TRANSFER OUT       | \$1,609,896 | \$1,315,085            | \$1,315,085  | \$1,334,708             | \$1,328,450                    | 1.02%                                                         |
| Total Expenditures | \$9,679,354 | \$18,292,153           | \$13,828,509 | \$19,824,323            | \$19,788,065                   | 8.18%                                                         |

Revenue Summary



Revenues by Fund



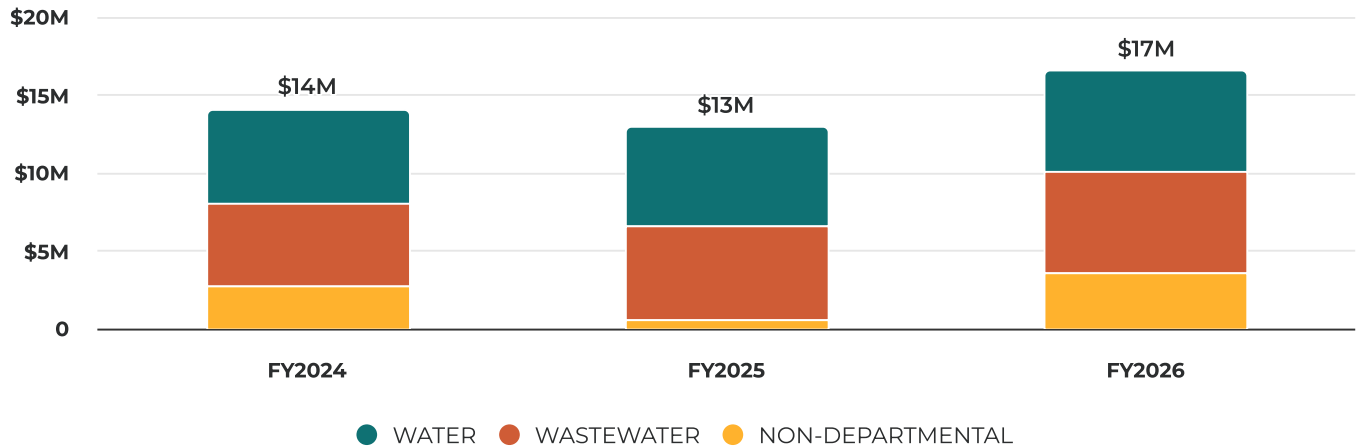
FY26 Revenues by Fund



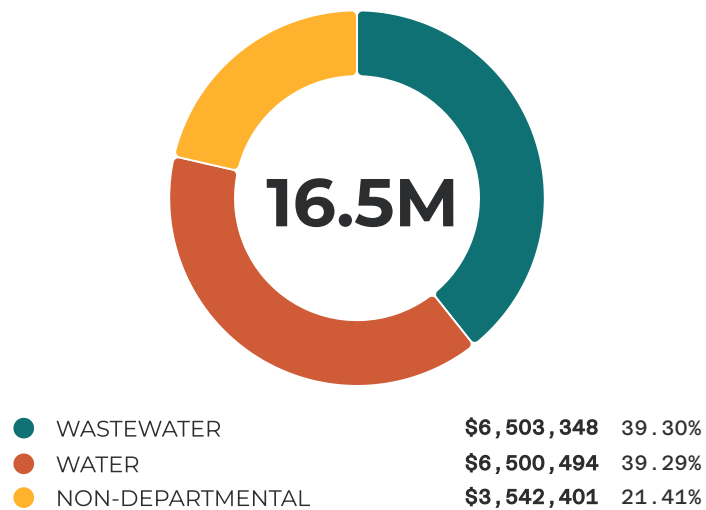
Revenues by Fund

| Category                  | FY 2024 YTD  | FY 2025 Amended Budget | FY 2025 YTD  | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------|------------------------|--------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$14,071,838 | \$12,913,467           | \$11,576,516 | \$16,430,511            | \$16,546,243                   | 28.13%                                                        |
| Total Revenues            | \$14,071,838 | \$12,913,467           | \$11,576,516 | \$16,430,511            | \$16,546,243                   | 28.13%                                                        |

## Revenues by Function



### FY26 Revenues by Function

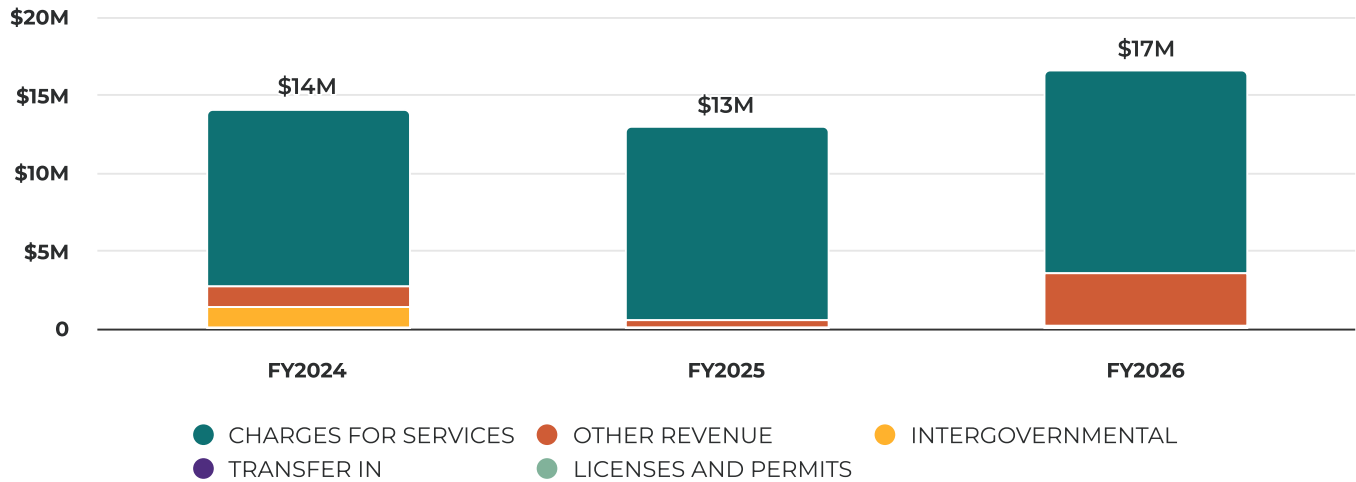


## Revenues by Function

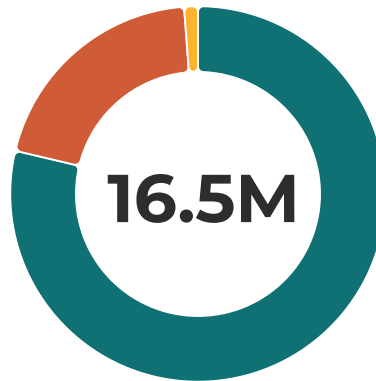
| Category              | FY 2025 YTD            | FY 2025 Proposed Budget | FY 2026 Budgeted       | FY 2025 Proposed Budget vs. FY 2026 Budgeted (% Change) |
|-----------------------|------------------------|-------------------------|------------------------|---------------------------------------------------------|
| NON-DEPARTMENTAL      | \$616,429.73           | \$567,957.00            | \$3,542,401.00         | 523.71%                                                 |
| WATER                 | \$5,516,909.59         | \$6,296,268.00          | \$6,500,494.00         | 3.24%                                                   |
| WASTEWATER            | \$5,443,176.61         | \$5,911,495.00          | \$6,503,348.00         | 10.01%                                                  |
| <b>Total Revenues</b> | <b>\$11,576,515.93</b> | <b>\$12,775,720.00</b>  | <b>\$16,546,243.00</b> | <b>29.51%</b>                                           |



## Revenues by Revenue Source



### FY26 Revenues by Revenue Source



|                      |              |        |
|----------------------|--------------|--------|
| CHARGES FOR SERVICES | \$13,022,592 | 78.70% |
| OTHER REVENUE        | \$3,328,020  | 20.11% |
| TRANSFER IN          | \$194,631    | 1.18%  |
| LICENSES AND PERMITS | \$1,000      | 0.01%  |

## Revenues by Revenue Source

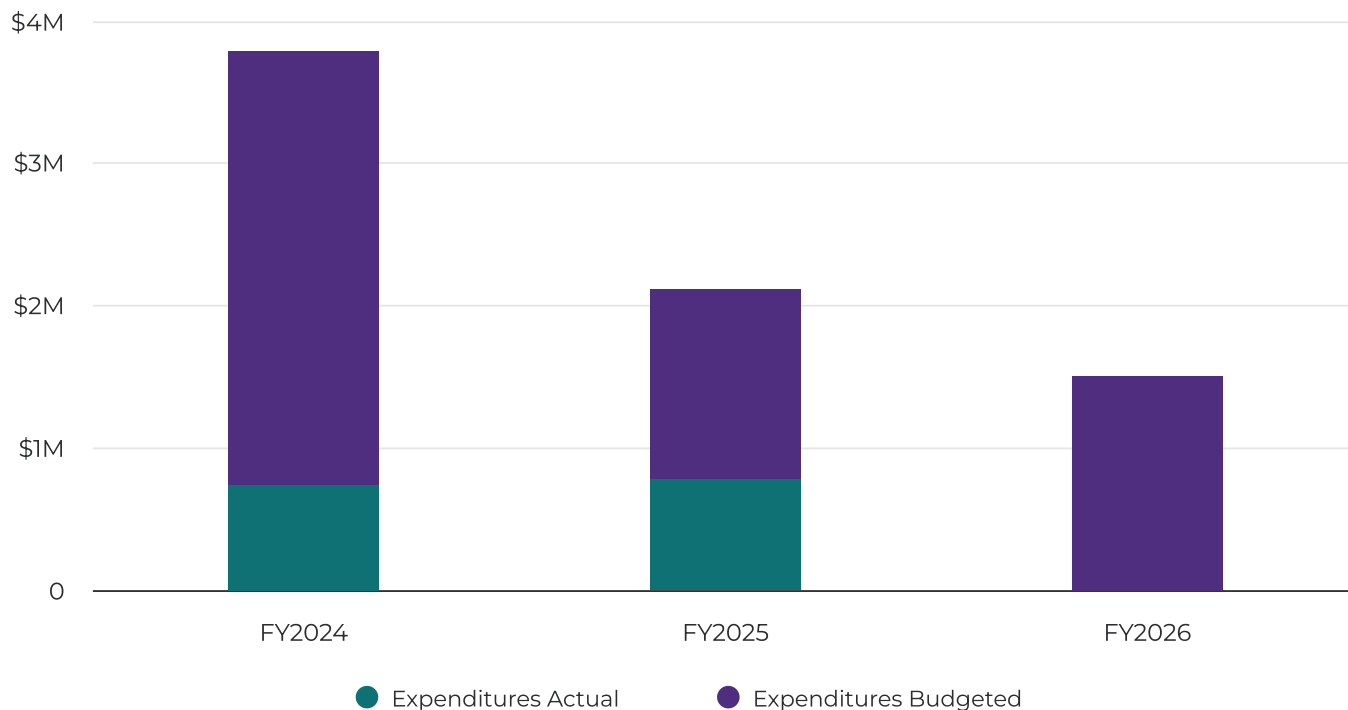
| Category              | FY 2024 YTD         | FY 2025<br>Amended<br>Budget | FY 2025 YTD         | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------|---------------------|------------------------------|---------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| LICENSES AND PERMITS  | \$1,806             | \$1,000                      | \$3,779             | \$1,000                       | \$1,000                                 | 0.00%                                                                           |
| INTERGOVERNMENTAL     | \$1,294,736         | -                            | -                   | -                             | -                                       | -                                                                               |
| CHARGES FOR SERVICES  | \$11,344,573        | \$12,346,024                 | \$10,981,608        | \$12,906,860                  | \$13,022,592                            | 5.48%                                                                           |
| OTHER REVENUE         | \$1,336,141         | \$458,000                    | \$482,686           | \$3,328,020                   | \$3,328,020                             | 626.64%                                                                         |
| TRANSFER IN           | \$94,582            | \$108,443                    | \$108,443           | \$194,631                     | \$194,631                               | 79.48%                                                                          |
| <b>Total Revenues</b> | <b>\$14,071,838</b> | <b>\$12,913,467</b>          | <b>\$11,576,516</b> | <b>\$16,430,511</b>           | <b>\$16,546,243</b>                     | <b>28.13%</b>                                                                   |

# UTILITY ADMINISTRATION

The Utilities Administration Department directs and coordinates the activities of the water, wastewater, landfill, storm water drainage, engineering, and project management services of the City of Stephenville. Reporting, budgeting, planning, engineering, and project management are conducted by administration.

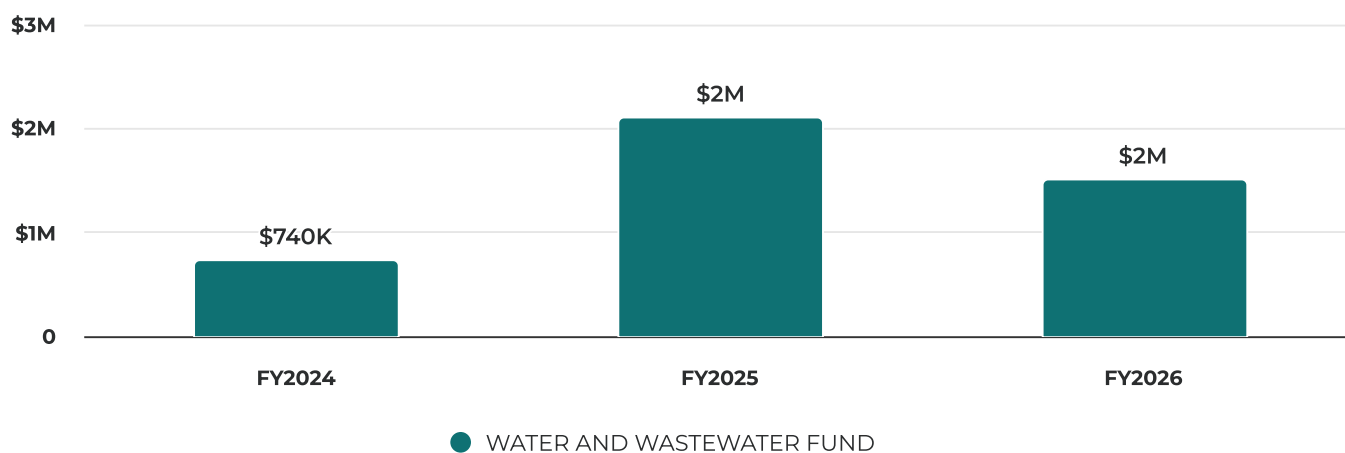
## Expenditure Summary

Historical Expenditures Across Department

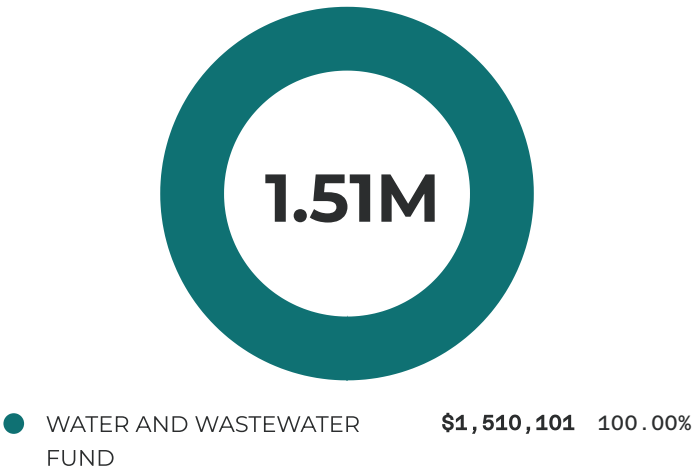


## Expenditures by Fund

Historical Expenditures by Fund



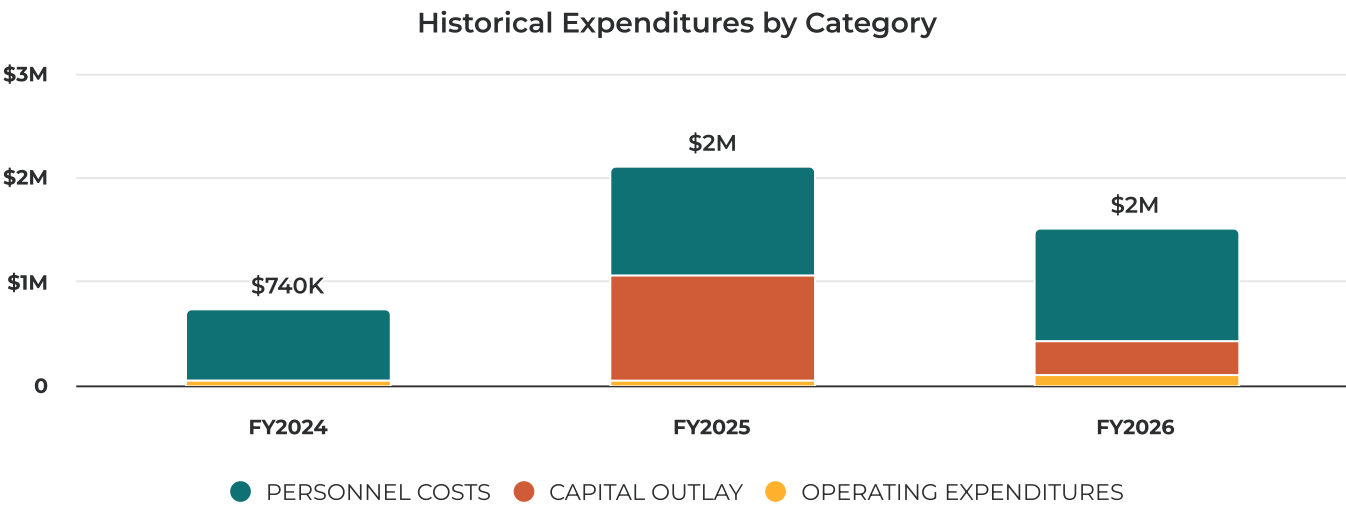
FY26 Expenditures by Fund



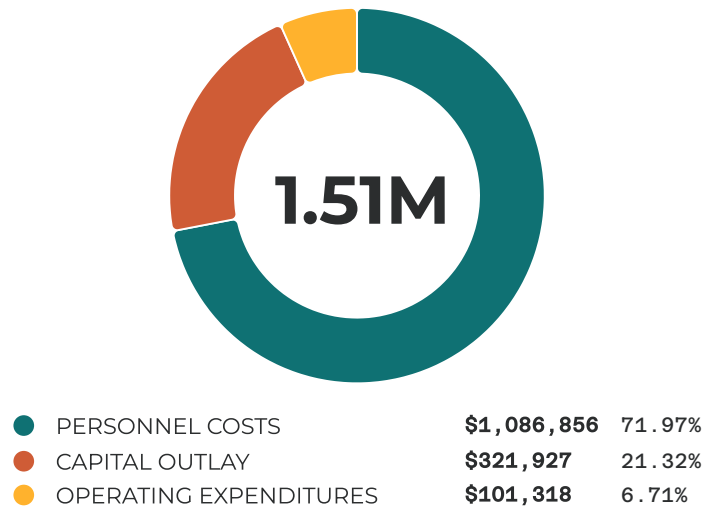
Expenditures by Fund

| Category                  | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|---------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$740,286      | \$2,113,549                  | \$778,090      | \$1,510,101                   | \$1,510,101                             | -28.55%                                                                         |
| Total Expenditures        | \$740,286      | \$2,113,549                  | \$778,090      | \$1,510,101                   | \$1,510,101                             | -28.55%                                                                         |

Expenditures by Category



## FY26 Expenditures by Category

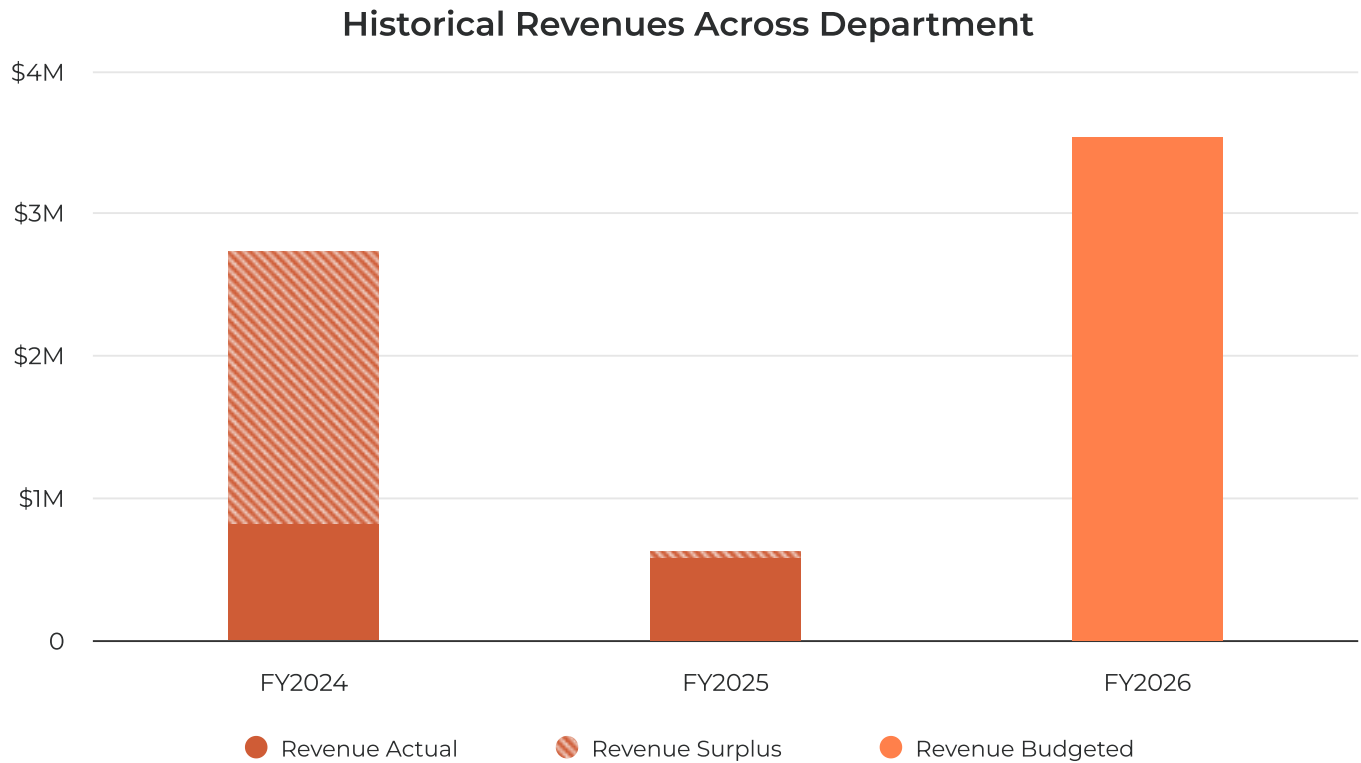


## Expenditures by Category

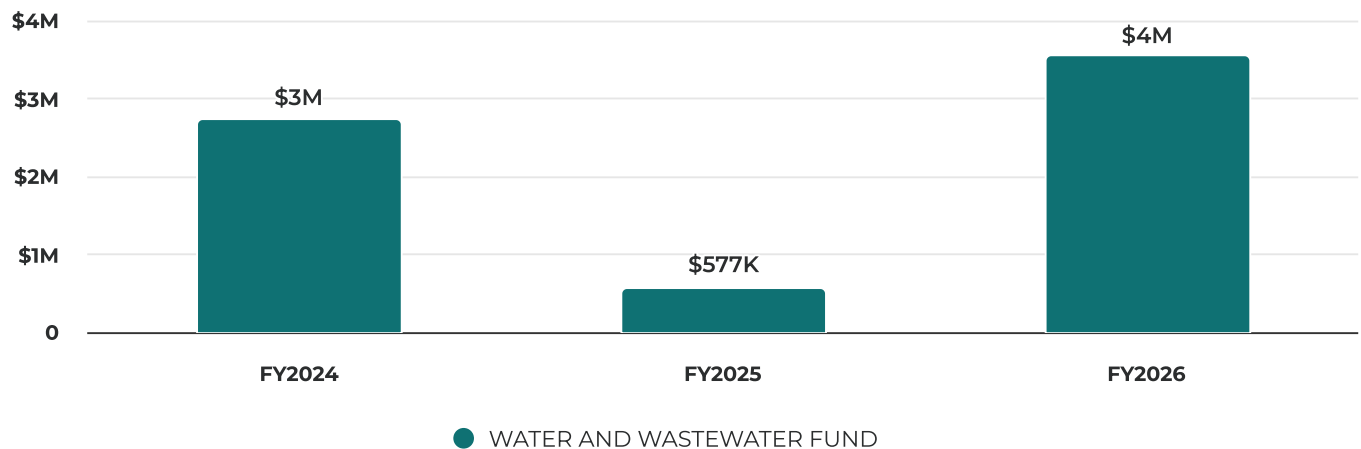
| Category                      | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>        |                  |                        |                  |                         |                                |                                                               |
| SALARIES                      | \$557,390        | \$796,043              | \$672,079        | \$821,726               | \$821,726                      | 3.23%                                                         |
| OVERTIME                      | \$14,901         | \$6,923                | \$6,064          | \$7,004                 | \$7,004                        | 1.17%                                                         |
| ON CALL PAY                   | \$450            | -                      | -                | -                       | -                              | -                                                             |
| INCENTIVE PAY                 | \$4,493          | \$5,040                | \$4,341          | \$3,960                 | \$3,960                        | -21.43%                                                       |
| SICK TIME BUY BACK            | \$5,697          | \$4,663                | \$4,663          | \$5,225                 | \$5,225                        | 12.05%                                                        |
| ONE-TIME PAY ADJUSTMENT       | \$5,678          | \$7,924                | \$5,775          | \$8,182                 | \$8,182                        | 3.26%                                                         |
| RETIREMENT                    | -\$4,335         | \$75,208               | \$58,179         | \$78,069                | \$78,069                       | 3.80%                                                         |
| SOCIAL SECURITY               | \$45,491         | \$63,899               | \$52,845         | \$66,228                | \$66,228                       | 3.64%                                                         |
| WORKER'S COMPENSATION         | \$14,743         | \$15,660               | \$13,321         | \$15,187                | \$15,187                       | -3.02%                                                        |
| GROUP INSURANCE               | \$45,492         | \$69,266               | \$56,191         | \$69,875                | \$69,875                       | 0.88%                                                         |
| CAR ALLOWANCE                 | \$9,165          | \$9,000                | \$9,585          | \$10,800                | \$10,800                       | 20.00%                                                        |
| CELL PHONE ALLOWANCE          | \$555            | \$600                  | \$133            | \$600                   | \$600                          | 0.00%                                                         |
| <b>Total PERSONNEL COSTS</b>  | <b>\$699,720</b> | <b>\$1,054,226</b>     | <b>\$883,176</b> | <b>\$1,086,856</b>      | <b>\$1,086,856</b>             | <b>3.10%</b>                                                  |
| <b>OPERATING EXPENDITURES</b> |                  |                        |                  |                         |                                |                                                               |
| POSTAGE                       | -\$96            | \$75                   | \$32             | \$75                    | \$75                           | 0.00%                                                         |
| COMMUNICATIONS                | \$6,092          | \$5,700                | \$7,562          | \$9,000                 | \$9,000                        | 57.89%                                                        |
| ADVERTISING                   | \$124            | \$200                  | \$332            | \$350                   | \$350                          | 75.00%                                                        |
| TRAINING & EDUCATION          | \$7,503          | \$7,350                | \$7,450          | \$8,970                 | \$8,970                        | 22.04%                                                        |
| INSURANCE                     | \$1,456          | \$2,081                | \$3,347          | \$4,180                 | \$4,180                        | 100.86%                                                       |
| DUES & SUBSCRIPTION           | \$5,460          | \$5,391                | \$3,662          | \$5,222                 | \$5,222                        | -3.13%                                                        |

| Category                            | FY 2024 YTD      | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD    | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------------|------------------|------------------------------|-------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OUTSIDE PROFESSIONALS               | \$7,632          | \$10,646                     | \$5,204           | \$34,111                      | \$34,111                                | 220.41%                                                                         |
| SPECIAL SERVICES                    | \$469            | -                            | \$2,843           | -                             | -                                       | -                                                                               |
| OFFICE SUPPLIES                     | \$585            | \$700                        | \$2,189           | \$700                         | \$700                                   | 0.00%                                                                           |
| WEARING APPAREL                     | \$1,956          | \$3,250                      | \$1,750           | \$3,000                       | \$3,000                                 | -7.69%                                                                          |
| SMALL TOOLS                         | \$405            | \$2,700                      | \$2,522           | \$2,700                       | \$2,700                                 | 0.00%                                                                           |
| GAS & OIL                           | \$5,234          | -                            | \$7,569           | \$6,500                       | \$6,500                                 | -                                                                               |
| OTHER SUPPLIES                      | -                | -                            | \$38              | -                             | -                                       | -                                                                               |
| VEHICLE MAINTENANCE                 | \$3,746          | \$1,500                      | \$4,104           | \$1,500                       | \$1,500                                 | 0.00%                                                                           |
| OFFICE EQUIPMENT MAINTENANCE        | -                | \$250                        | -                 | \$250                         | \$250                                   | 0.00%                                                                           |
| COMPUTER MAINTENANCE                | -                | -                            | -                 | \$24,760                      | \$24,760                                | -                                                                               |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$40,566</b>  | <b>\$39,843</b>              | <b>\$48,604</b>   | <b>\$101,318</b>              | <b>\$101,318</b>                        | <b>154.29%</b>                                                                  |
| <b>CAPITAL OUTLAY</b>               |                  |                              |                   |                               |                                         |                                                                                 |
| VEHICLES                            | -                | \$98,000                     | \$102,520         | -                             | -                                       | -100.00%                                                                        |
| WATER & SEWER LINE IMPROVEMENT      | \$1,739,609      | \$691,480                    | -\$278,421        | \$91,927                      | \$91,927                                | -86.71%                                                                         |
| OVERSIZED PARTICIPATION             | -                | \$230,000                    | \$22,211          | \$230,000                     | \$230,000                               | 0.00%                                                                           |
| AUDIT CAPITAL OUTLAY ADJUSTMENT     | -\$1,739,609     | -                            | -                 | -                             | -                                       | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>         | <b>-</b>         | <b>\$1,019,480</b>           | <b>-\$153,691</b> | <b>\$321,927</b>              | <b>\$321,927</b>                        | <b>-68.42%</b>                                                                  |
| <b>Total Expenditures</b>           | <b>\$740,286</b> | <b>\$2,113,549</b>           | <b>\$778,090</b>  | <b>\$1,510,101</b>            | <b>\$1,510,101</b>                      | <b>-28.55%</b>                                                                  |

## Revenue Summary



## Revenues by Fund



### FY26 Revenues by Fund

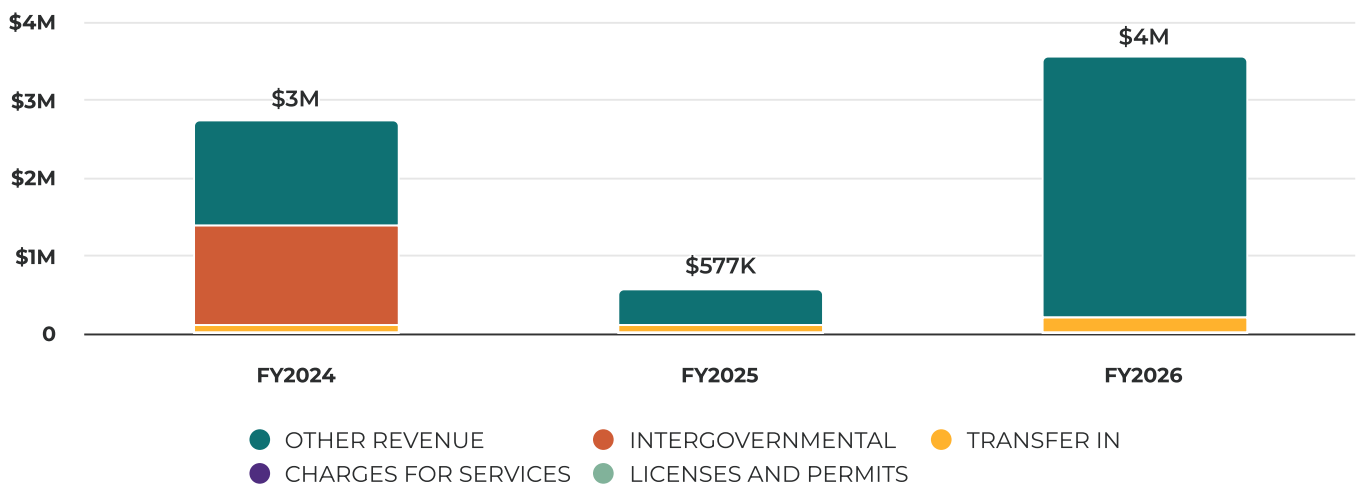


● WATER AND WASTEWATER FUND      \$3,542,401    100.00%

### Revenues by Fund

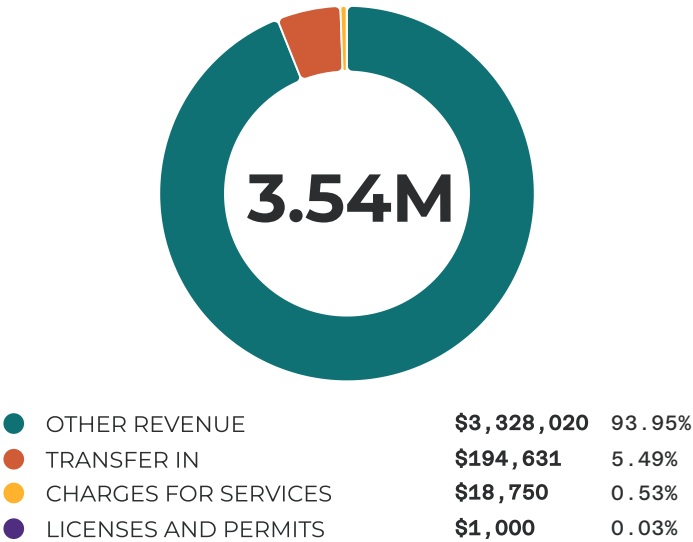
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$2,731,551        | \$576,818              | \$616,430        | \$3,542,401             | \$3,542,401                    | 514.13%                                                       |
| <b>Total Revenues</b>     | <b>\$2,731,551</b> | <b>\$576,818</b>       | <b>\$616,430</b> | <b>\$3,542,401</b>      | <b>\$3,542,401</b>             | <b>514.13%</b>                                                |

### Revenues by Revenue Source





FY26 Revenues by Revenue Source



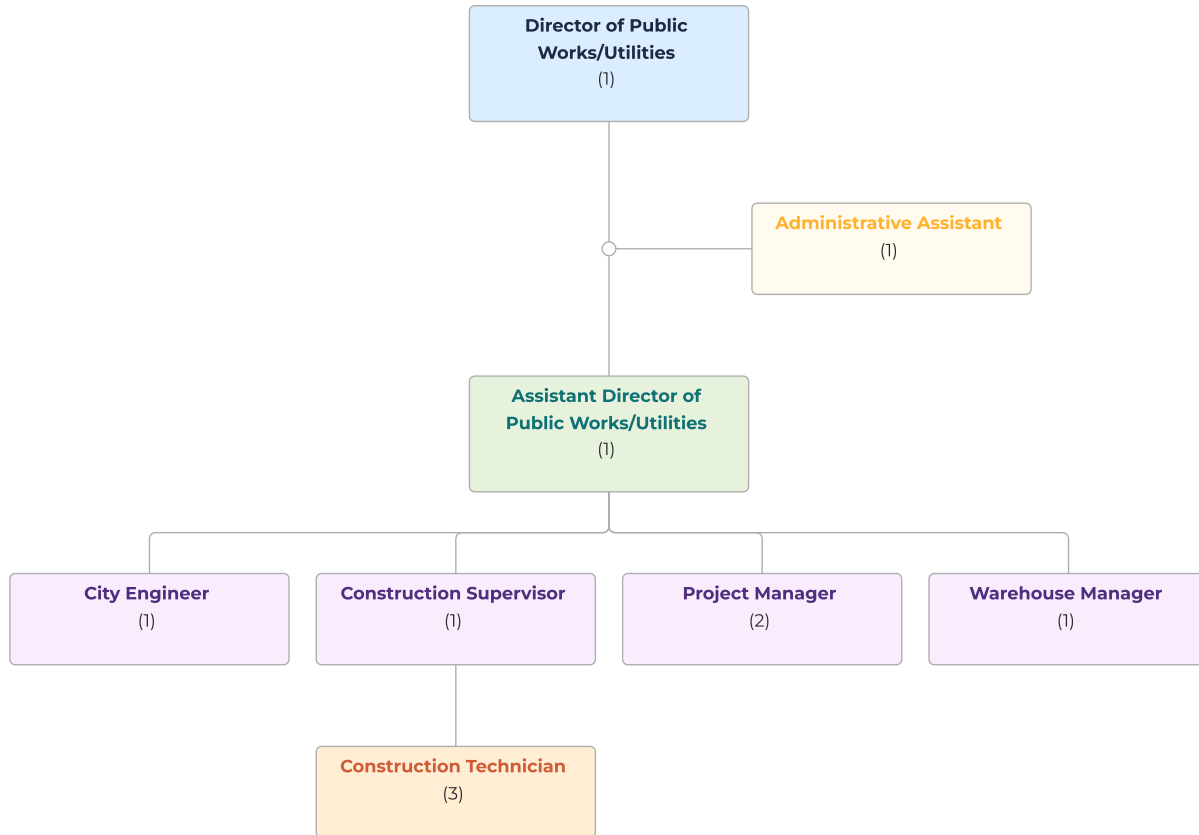
Revenues by Revenue Source

| Category             | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| LICENSES AND PERMITS | \$1,806     | \$1,000                | \$3,779     | \$1,000                 | \$1,000                        | 0.00%                                                         |
| INTERGOVERNMENTAL    | \$1,294,736 | -                      | -           | -                       | -                              | -                                                             |
| CHARGES FOR SERVICES | \$4,286     | \$9,375                | \$21,522    | \$18,750                | \$18,750                       | 100.00%                                                       |
| OTHER REVENUE        | \$1,336,141 | \$458,000              | \$482,686   | \$3,328,020             | \$3,328,020                    | 626.64%                                                       |
| TRANSFER IN          | \$94,582    | \$108,443              | \$108,443   | \$194,631               | \$194,631                      | 79.48%                                                        |
| Total Revenues       | \$2,731,551 | \$576,818              | \$616,430   | \$3,542,401             | \$3,542,401                    | 514.13%                                                       |

Personnel Summary

There are eleven full-time employees assigned to Utilities Administration. During fiscal year 2024-2025, a vacant Construction Technician position was transitioned to a Warehouse Manager position at the same pay level.

## Utilities Administration



## Summary of Goals

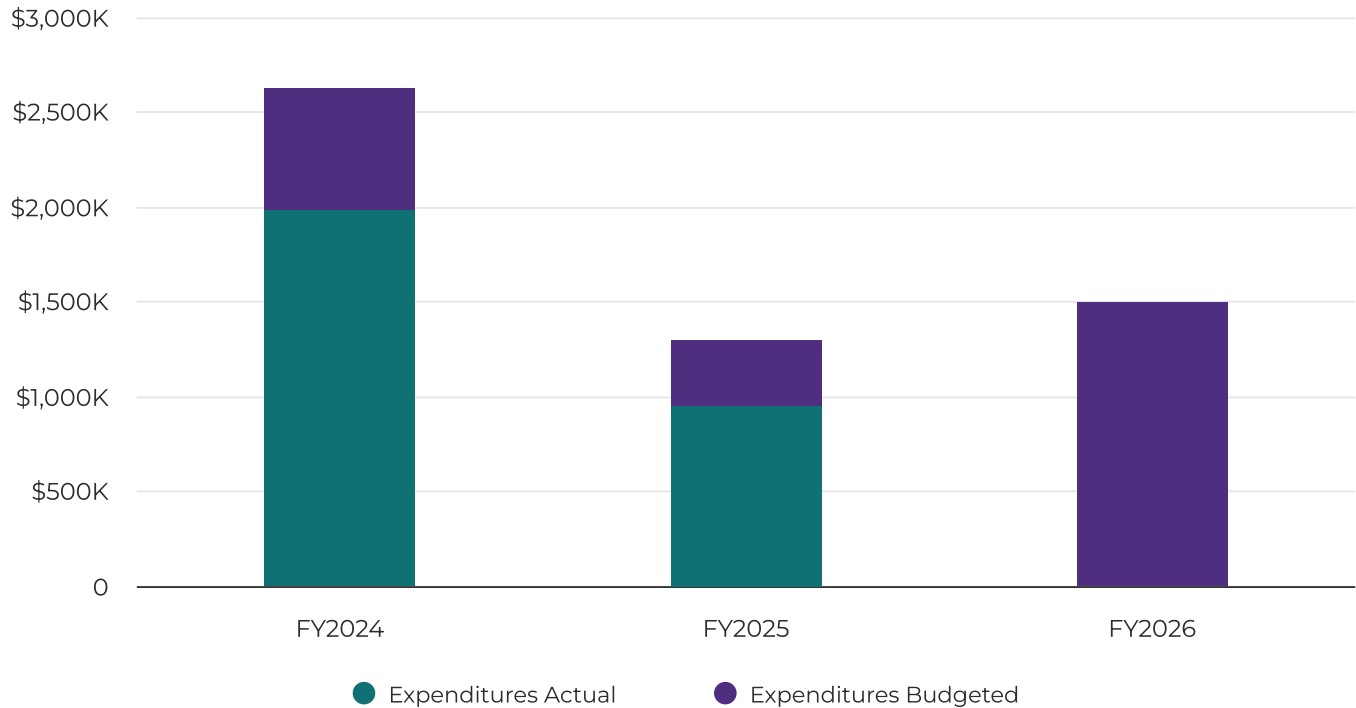
- Develop and maintain quality utility programs and innovative services that are administered in a friendly, helpful manner.
- Respond to customer requests and issues quickly and fairly, with the intention of satisfying each customer.
- Increase the public awareness of utility issues and topics through proactive communication with citizens.
- Deliver superior utility services to the citizens of Stephenville.
- Monitor utility improvement projects to ensure timely and economical completion.

# WATER PRODUCTION

The Water Production Department is primarily responsible for producing safe and acceptable water in accordance with state and federal health standards. It is responsible for operating and maintaining water wells, storage tanks, instrumentation and the pumping of potable water to the residents of the City of Stephenville.

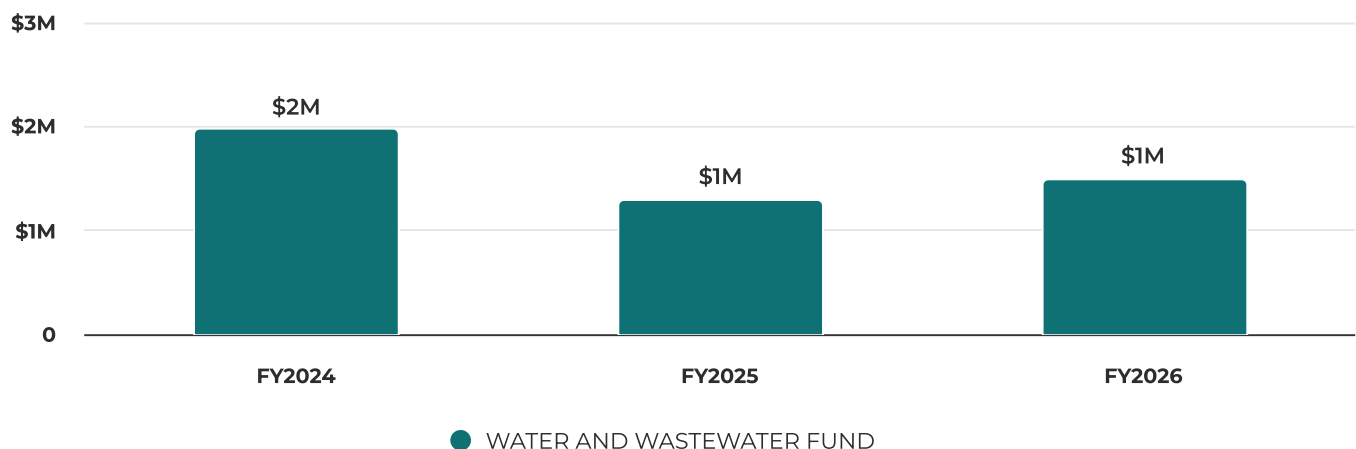
## Expenditure Summary

Historical Expenditures Across Department

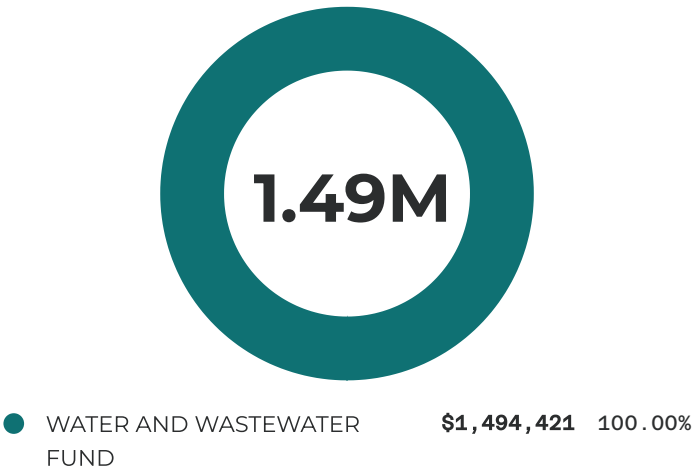


## Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund

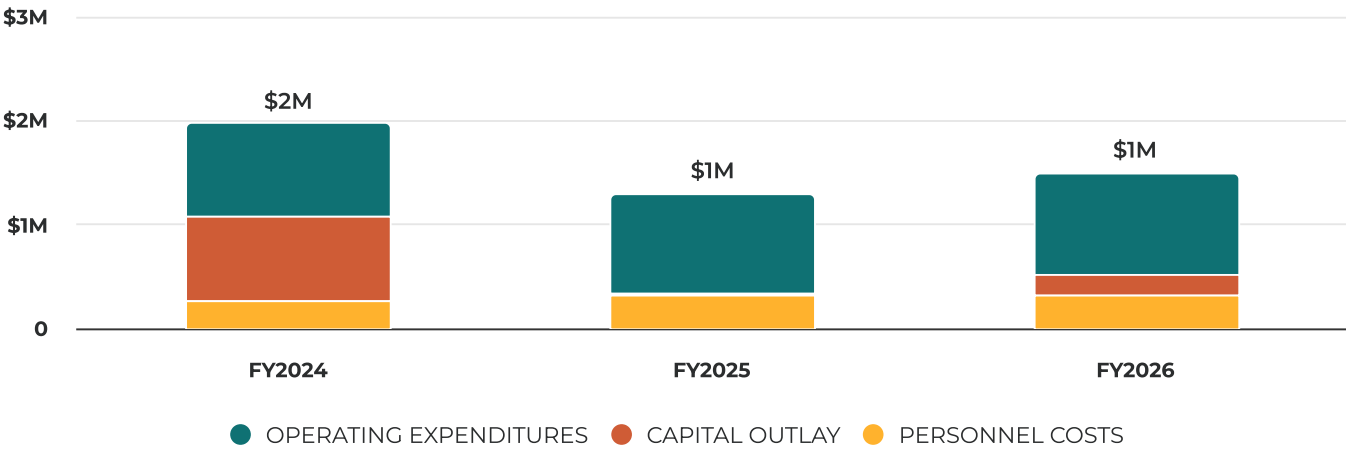


Expenditures by Fund

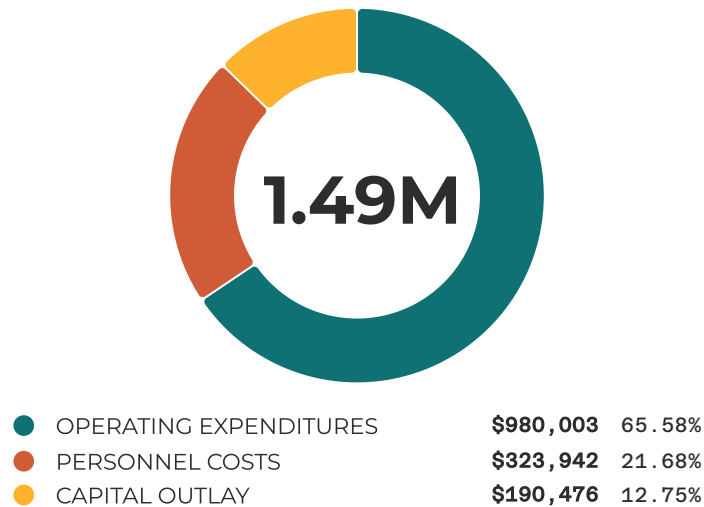
| Category                  | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$1,976,410 | \$1,298,603            | \$951,105   | \$1,494,421             | \$1,494,421                    | 15.08%                                                        |
| Total Expenditures        | \$1,976,410 | \$1,298,603            | \$951,105   | \$1,494,421             | \$1,494,421                    | 15.08%                                                        |

Expenditures by Category

Historical Expenditures by Category



## FY26 Expenditures by Category



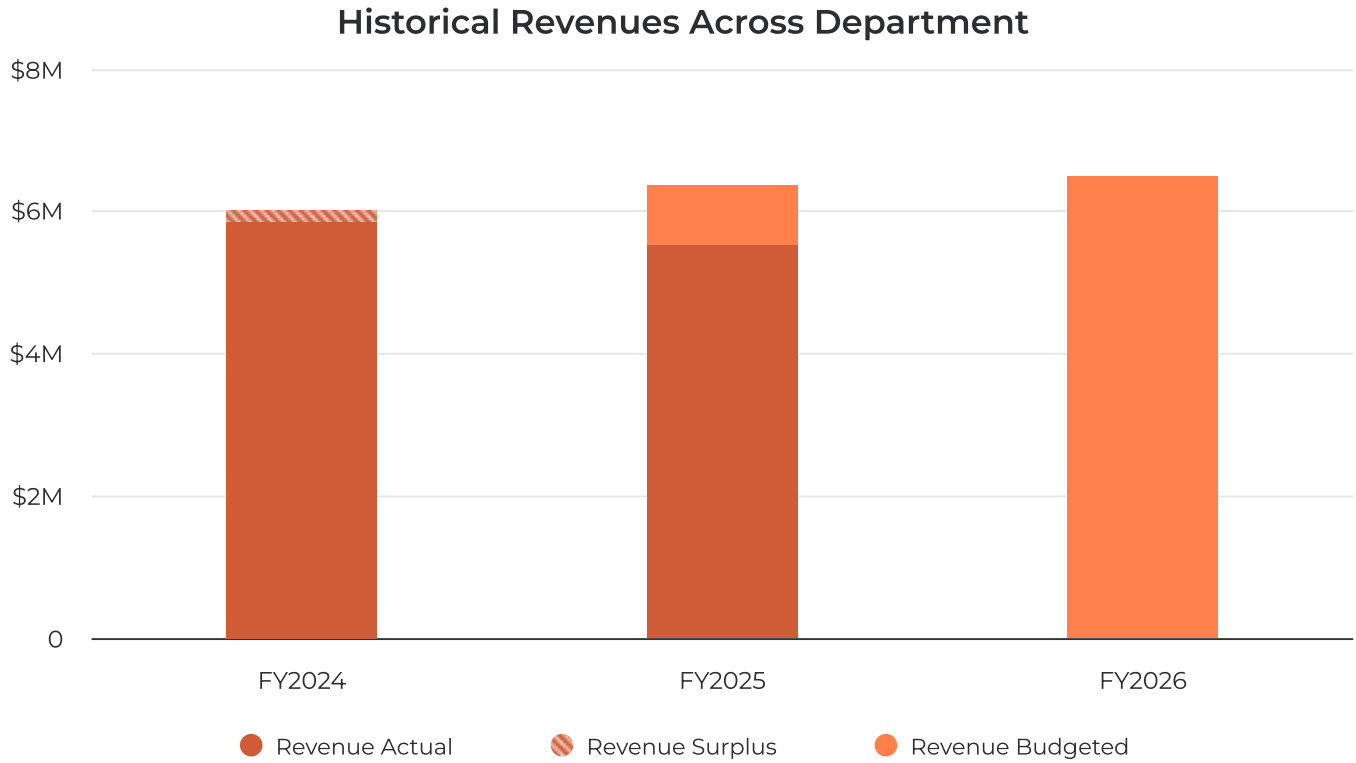
## Expenditures by Category

| Category                      | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>        |                  |                        |                  |                         |                                |                                                               |
| SALARIES                      | \$182,424        | \$209,267              | \$181,671        | \$217,547               | \$217,547                      | 3.96%                                                         |
| OVERTIME                      | \$24,128         | \$19,755               | \$19,688         | \$20,530                | \$20,530                       | 3.92%                                                         |
| ON CALL PAY                   | \$3,320          | \$5,200                | \$2,430          | \$5,200                 | \$5,200                        | 0.00%                                                         |
| INCENTIVE PAY                 | \$2,163          | \$2,160                | \$1,936          | \$2,160                 | \$2,160                        | 0.00%                                                         |
| SICK TIME BUY BACK            | -                | \$959                  | \$959            | \$1,002                 | \$1,002                        | 4.48%                                                         |
| ONE-TIME PAY ADJUSTMENT       | \$1,530          | \$2,061                | \$1,776          | \$2,138                 | \$2,138                        | 3.74%                                                         |
| RETIREMENT                    | \$7,964          | \$21,550               | \$16,984         | \$22,426                | \$22,426                       | 4.06%                                                         |
| SOCIAL SECURITY               | \$15,711         | \$18,509               | \$15,689         | \$19,227                | \$19,227                       | 3.88%                                                         |
| WORKER'S COMPENSATION         | \$5,014          | \$5,662                | \$4,816          | \$5,430                 | \$5,430                        | -4.10%                                                        |
| GROUP INSURANCE               | \$20,265         | \$26,281               | \$22,765         | \$28,282                | \$28,282                       | 7.61%                                                         |
| <b>Total PERSONNEL COSTS</b>  | <b>\$262,519</b> | <b>\$311,404</b>       | <b>\$268,713</b> | <b>\$323,942</b>        | <b>\$323,942</b>               | <b>4.03%</b>                                                  |
| <b>OPERATING EXPENDITURES</b> |                  |                        |                  |                         |                                |                                                               |
| POSTAGE                       | \$59             | \$150                  | \$181            | \$150                   | \$150                          | 0.00%                                                         |
| COMMUNICATIONS                | \$4,399          | \$5,076                | \$4,289          | \$4,848                 | \$4,848                        | -4.49%                                                        |
| TRAINING & EDUCATION          | \$1,572          | \$2,300                | \$1,000          | \$2,300                 | \$2,300                        | 0.00%                                                         |
| INSURANCE                     | \$22,633         | \$23,142               | \$19,946         | \$24,906                | \$24,906                       | 7.62%                                                         |
| UTILITIES                     | \$318,132        | \$344,520              | \$278,424        | \$352,620               | \$352,620                      | 2.35%                                                         |
| DUES & SUBSCRIPTIONS          | \$18             | \$533                  | -                | \$533                   | \$533                          | 0.00%                                                         |
| SPECIAL SERVICES-ULRMWD       | \$305,169        | \$338,702              | \$288,140        | \$339,314               | \$339,314                      | 0.18%                                                         |
| DAMAGE CLAIMS                 | \$2,566          | -                      | -                | -                       | -                              | -                                                             |
| STATE FEES                    | \$34,615         | \$38,000               | \$38,586         | \$38,000                | \$38,000                       | 0.00%                                                         |

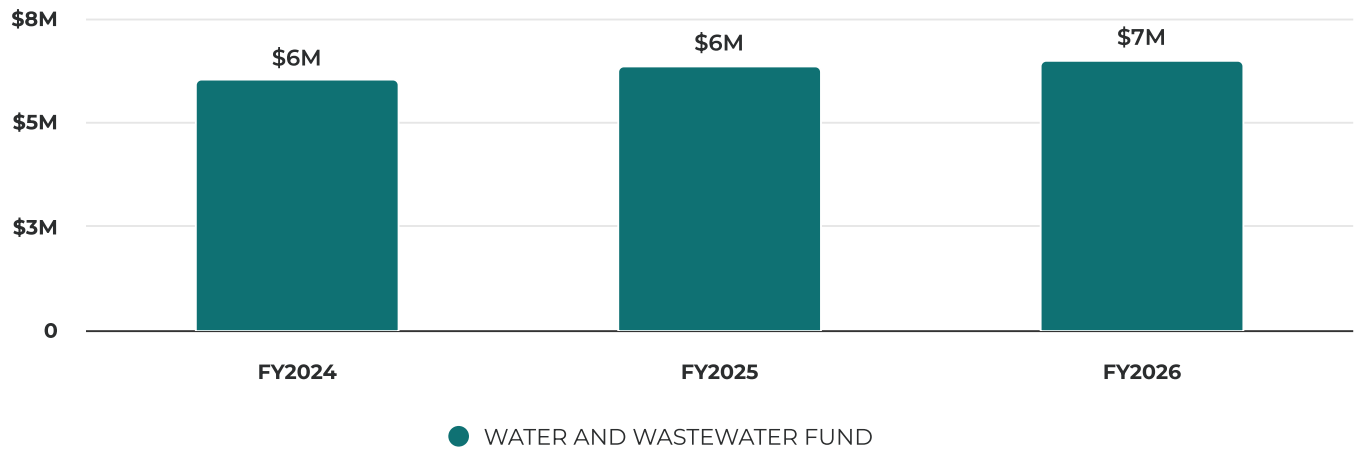
# WATER PRODUCTION

| Category                                | FY 2024 YTD        | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|--------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PEST AND GERM<br>CONTROL                | \$1,452            | \$1,100                      | \$1,344          | \$1,440                       | \$1,440                                 | 30.91%                                                                          |
| OFFICE SUPPLIES                         | \$24               | \$200                        | -                | \$200                         | \$200                                   | 0.00%                                                                           |
| WEARING APPAREL                         | \$1,643            | \$2,400                      | \$2,268          | \$2,400                       | \$2,400                                 | 0.00%                                                                           |
| SMALL TOOLS                             | \$975              | \$300                        | \$759            | \$300                         | \$300                                   | 0.00%                                                                           |
| GAS & OIL                               | \$8,995            | \$8,642                      | \$8,846          | \$8,642                       | \$8,642                                 | 0.00%                                                                           |
| OTHER SUPPLIES                          | \$843              | \$500                        | \$194            | \$500                         | \$500                                   | 0.00%                                                                           |
| VEHICLE MAINTENANCE                     | \$2,748            | \$2,500                      | \$1,450          | \$2,500                       | \$2,500                                 | 0.00%                                                                           |
| MACHINERY<br>MAINTENANCE                | \$310              | \$350                        | \$226            | \$350                         | \$350                                   | 0.00%                                                                           |
| OTHER EQUIPMENT<br>MAINTENANCE          | \$1,445            | \$1,000                      | \$387            | \$1,000                       | \$1,000                                 | 0.00%                                                                           |
| WATER FACILITY<br>MAINTENANCE           | \$202,449          | \$200,000                    | \$25,687         | \$200,000                     | \$200,000                               | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$910,047</b>   | <b>\$969,415</b>             | <b>\$671,729</b> | <b>\$980,003</b>              | <b>\$980,003</b>                        | <b>1.09%</b>                                                                    |
| <b>CAPITAL OUTLAY</b>                   |                    |                              |                  |                               |                                         |                                                                                 |
| DEPRECIATION                            | \$803,844          | -                            | -                | -                             | -                                       | -                                                                               |
| VEHICLES                                | \$90,251           | -                            | -                | -                             | -                                       | -                                                                               |
| MACHINERY &<br>EQUIPMENT                | \$9,900            | \$11,000                     | \$10,663         | \$10,000                      | \$10,000                                | -9.09%                                                                          |
| OTHER EQUIPMENT                         | -                  | -                            | -                | \$180,476                     | \$180,476                               | -                                                                               |
| WELLS                                   | \$1,329,117        | \$6,784                      | -                | -                             | -                                       | -100.00%                                                                        |
| AUDIT CAPITAL OUTLAY<br>ADJUSTMENT      | -\$1,429,268       | -                            | -                | -                             | -                                       | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>             | <b>\$803,844</b>   | <b>\$17,784</b>              | <b>\$10,663</b>  | <b>\$190,476</b>              | <b>\$190,476</b>                        | <b>971.05%</b>                                                                  |
| <b>Total Expenditures</b>               | <b>\$1,976,410</b> | <b>\$1,298,603</b>           | <b>\$951,105</b> | <b>\$1,494,421</b>            | <b>\$1,494,421</b>                      | <b>15.08%</b>                                                                   |

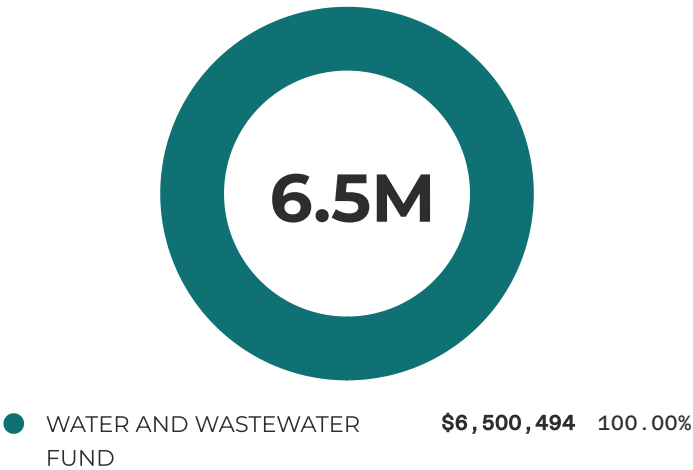
## Revenue Summary



## Revenues by Fund



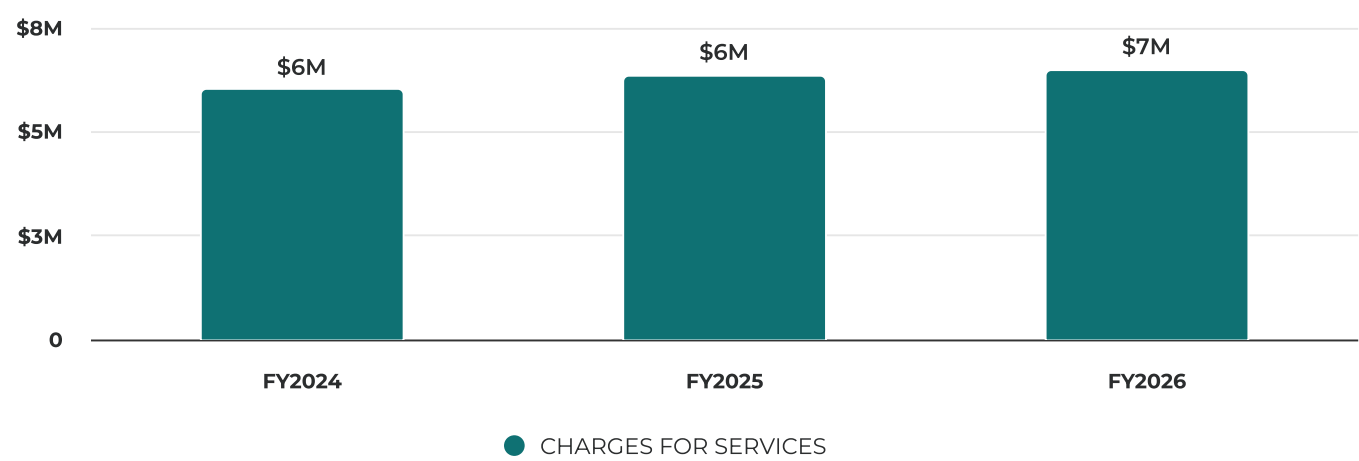
FY26 Revenues by Fund



Revenues by Fund

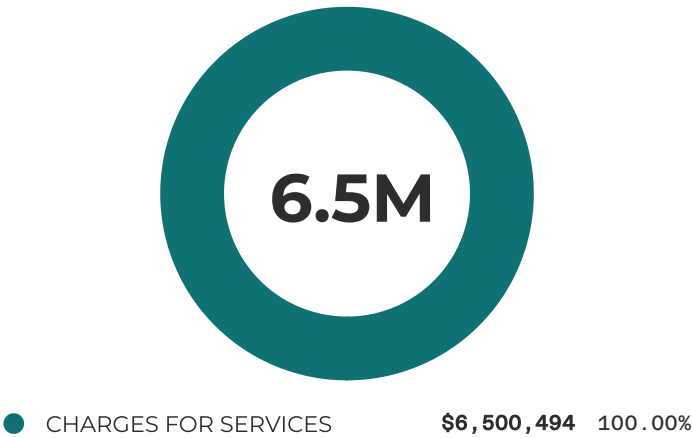
| Category                  | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$6,010,685 | \$6,352,696            | \$5,516,910 | \$6,500,494             | \$6,500,494                    | 2.33%                                                         |
| Total Revenues            | \$6,010,685 | \$6,352,696            | \$5,516,910 | \$6,500,494             | \$6,500,494                    | 2.33%                                                         |

Revenues by Revenue Source





FY26 Revenues by Revenue Source



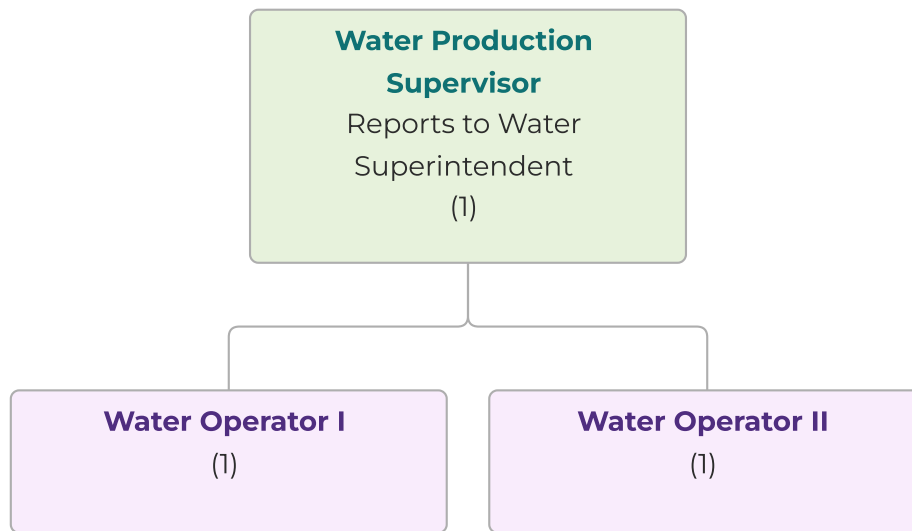
Revenues by Revenue Source

| Category             | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CHARGES FOR SERVICES | \$6,010,685 | \$6,352,696            | \$5,516,910 | \$6,500,494             | \$6,500,494                    | 2.33%                                                         |
| Total Revenues       | \$6,010,685 | \$6,352,696            | \$5,516,910 | \$6,500,494             | \$6,500,494                    | 2.33%                                                         |

Personnel Summary

There are four full-time employees assigned to Water Production.

## Water Production



## Summary of Goals

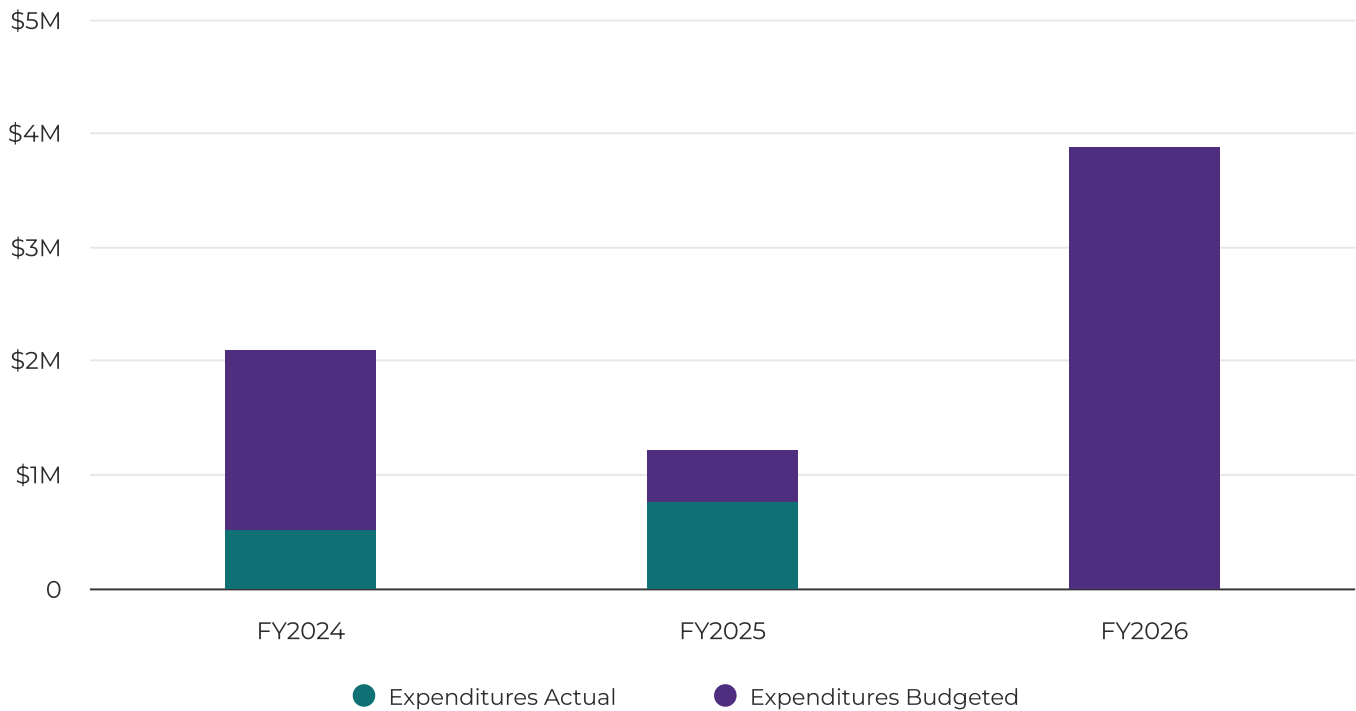
- Provide a safe drinking resource for the Stephenville community.
- Stay abreast of the changing regulations to meet the new drinking standards.
- Continually upgrade the existing facilities to meet regulatory requirements, maintain quality service and meet the community's water-use needs.
- Operate facilities in a cost-efficient manner.

# WATER DISTRIBUTION

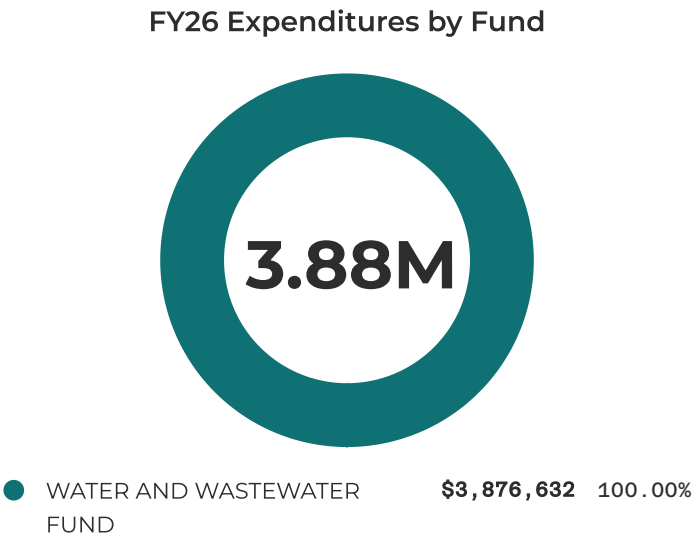
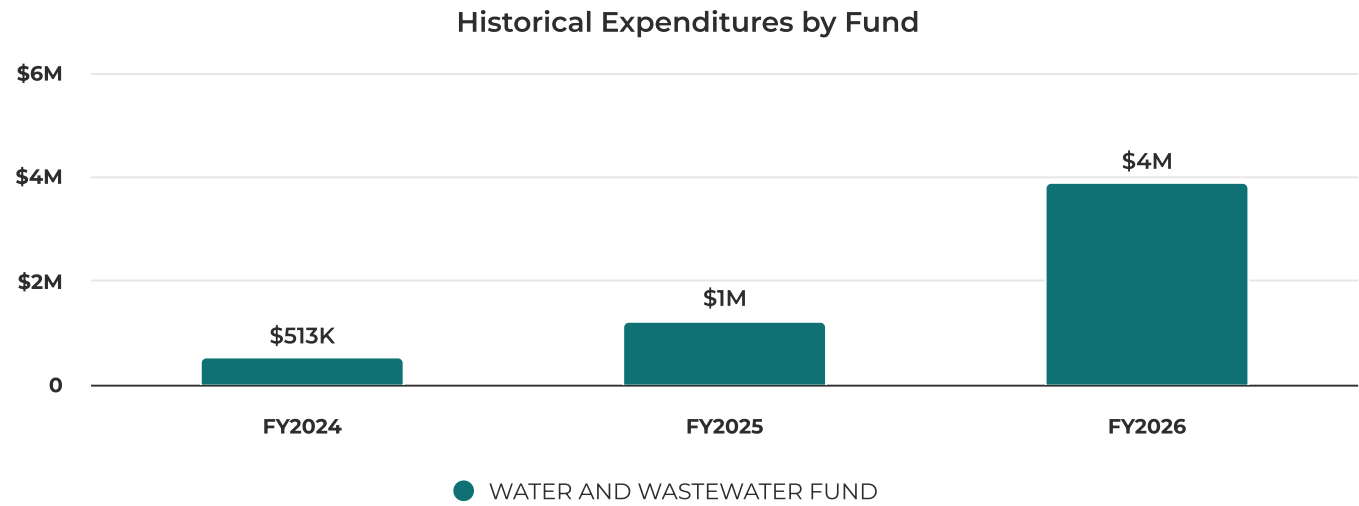
Water Distribution is responsible for routine inspection of water distribution lines; installation of water taps and meters; rehabilitation and replacement of damaged or inefficient water lines, meters, fire hydrants, and valves. The department takes routine water samples to test the safety and efficiency of the system. The department will continue to maintain water system lines and equipment as well as continue to recognize, follow, and meet all Environmental Protection Agency and Safe Drinking Water Act regulations.

## Expenditure Summary

### Historical Expenditures Across Department



Expenditures by Fund

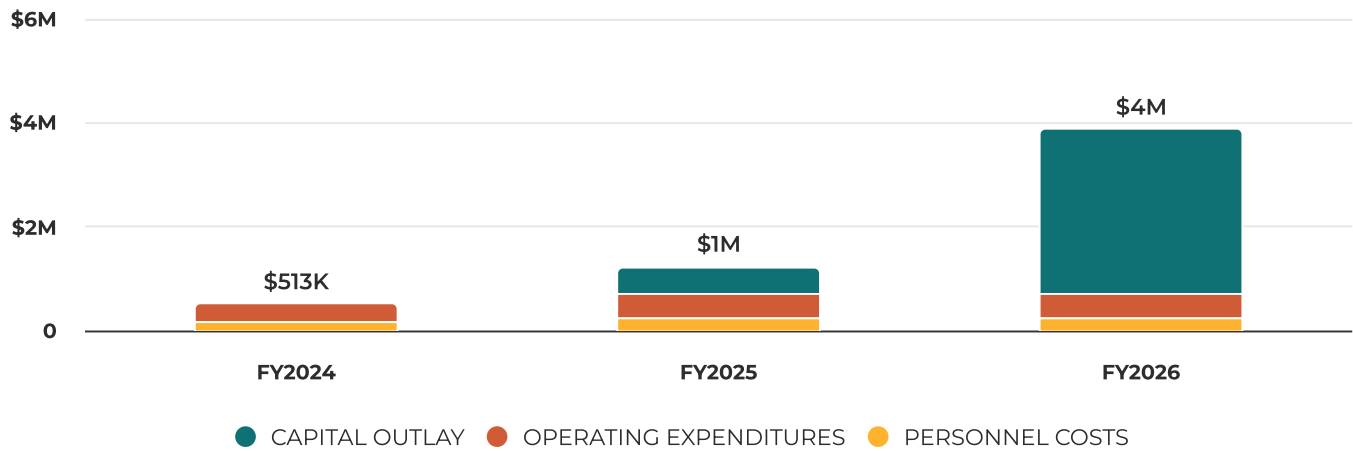


Expenditures by Fund

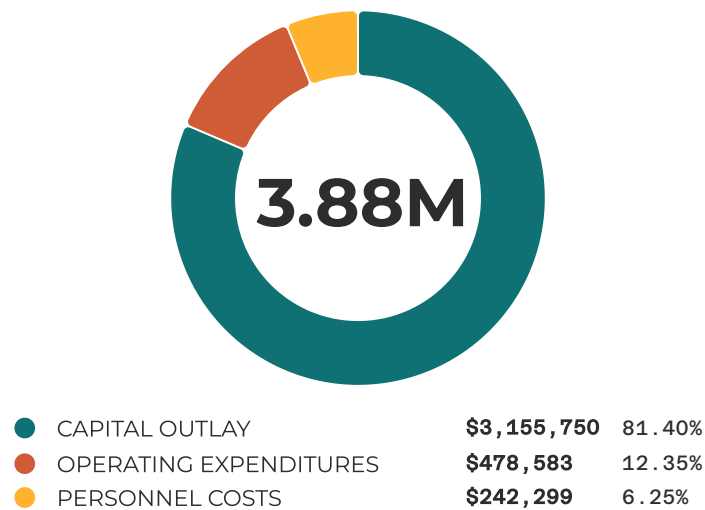
| Category                     | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|------------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WATER AND WASTEWATER<br>FUND | \$513,211      | \$1,226,147                  | \$756,275      | \$3,876,632                   | \$3,876,632                             | 216.16%                                                                         |
| Total Expenditures           | \$513,211      | \$1,226,147                  | \$756,275      | \$3,876,632                   | \$3,876,632                             | 216.16%                                                                         |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



### Expenditures by Category

| Category               | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b> |                |                              |                |                               |                                         |                                                                                 |
| SALARIES               | \$116,893      | \$165,554                    | \$130,819      | \$170,947                     | \$170,947                               | 3.26%                                                                           |
| OVERTIME               | \$3,450        | \$7,686                      | \$6,516        | \$7,893                       | \$7,893                                 | 2.69%                                                                           |
| ON CALL PAY            | \$1,000        | \$5,200                      | \$1,600        | \$5,200                       | \$5,200                                 | 0.00%                                                                           |
| INCENTIVE PAY          | \$1,102        | \$1,080                      | \$1,480        | \$1,080                       | \$1,080                                 | 0.00%                                                                           |
| SICK TIME BUY BACK     | -              | \$1,441                      | \$2,352        | \$1,498                       | \$1,498                                 | 3.96%                                                                           |

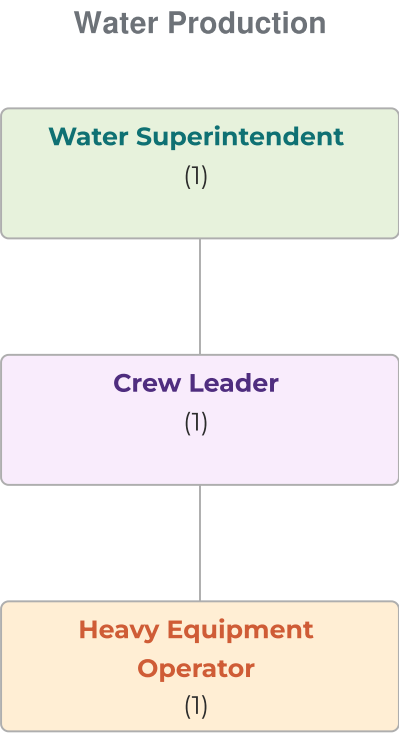
# WATER DISTRIBUTION

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| ONE-TIME PAY<br>ADJUSTMENT              | \$667            | \$1,632                      | \$1,633          | \$1,690                       | \$1,690                                 | 3.55%                                                                           |
| RETIREMENT                              | \$4,832          | \$16,545                     | \$12,526         | \$17,114                      | \$17,114                                | 3.44%                                                                           |
| SOCIAL SECURITY                         | \$8,807          | \$14,163                     | \$11,216         | \$14,616                      | \$14,616                                | 3.20%                                                                           |
| WORKER'S<br>COMPENSATION                | \$3,585          | \$4,332                      | \$3,685          | \$4,127                       | \$4,127                                 | -4.73%                                                                          |
| GROUP INSURANCE                         | \$9,477          | \$17,048                     | \$11,525         | \$18,134                      | \$18,134                                | 6.37%                                                                           |
| <b>Total PERSONNEL COSTS</b>            | <b>\$149,813</b> | <b>\$234,681</b>             | <b>\$183,354</b> | <b>\$242,299</b>              | <b>\$242,299</b>                        | <b>3.25%</b>                                                                    |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | \$4              | \$100                        | \$206            | \$100                         | \$100                                   | 0.00%                                                                           |
| COMMUNICATIONS                          | \$1,096          | \$1,700                      | \$653            | \$960                         | \$960                                   | -43.53%                                                                         |
| TRAINING & EDUCATION                    | \$1,221          | \$2,000                      | \$550            | \$2,000                       | \$2,000                                 | 0.00%                                                                           |
| INSURANCE                               | \$2,734          | \$3,152                      | \$4,393          | \$5,485                       | \$5,485                                 | 74.02%                                                                          |
| RENTAL                                  | \$100            | \$100                        | \$100            | \$100                         | \$100                                   | 0.00%                                                                           |
| UTILITIES                               | \$112,783        | \$119,520                    | \$92,932         | \$161,520                     | \$161,520                               | 35.14%                                                                          |
| DUES & SUBSCRIPTIONS                    | \$69             | \$372                        | \$97             | \$372                         | \$372                                   | 0.00%                                                                           |
| OUTSIDE<br>PROFESSIONALS                | \$19,733         | \$17,750                     | -                | -                             | -                                       | -100.00%                                                                        |
| DAMAGE CLAIMS                           | \$664            | -                            | -                | -                             | -                                       | -                                                                               |
| CHEMICALS                               | \$24,694         | \$36,000                     | \$22,839         | \$36,000                      | \$36,000                                | 0.00%                                                                           |
| OFFICE SUPPLIES                         | \$266            | -                            | -                | -                             | -                                       | -                                                                               |
| WEARING APPAREL                         | \$962            | \$1,800                      | \$1,940          | \$1,800                       | \$1,800                                 | 0.00%                                                                           |
| SMALL TOOLS                             | \$5,849          | \$7,400                      | \$7,589          | \$7,400                       | \$7,400                                 | 0.00%                                                                           |
| JANITORIAL SUPPLIES                     | \$54             | -                            | \$387            | -                             | -                                       | -                                                                               |
| STREET SIGNS &<br>MARKINGS              | \$1,688          | -                            | \$1,060          | -                             | -                                       | -                                                                               |
| GAS & OIL                               | \$21,674         | \$22,346                     | \$17,073         | \$22,346                      | \$22,346                                | 0.00%                                                                           |
| OTHER SUPPLIES                          | \$2,509          | \$2,500                      | \$1,933          | \$2,500                       | \$2,500                                 | 0.00%                                                                           |
| VEHICLE MAINTENANCE                     | \$8,052          | \$3,100                      | \$2,616          | \$3,100                       | \$3,100                                 | 0.00%                                                                           |
| MACHINERY<br>MAINTENANCE                | \$80             | \$4,500                      | \$1,625          | \$4,500                       | \$4,500                                 | 0.00%                                                                           |
| GENERATOR<br>MAINTENANCE                | \$15,851         | \$5,400                      | \$2,383          | \$5,400                       | \$5,400                                 | 0.00%                                                                           |
| WATER FACILITY<br>MAINTENANCE           | \$143,314        | \$225,000                    | \$148,731        | \$225,000                     | \$225,000                               | 0.00%                                                                           |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$363,397</b> | <b>\$452,740</b>             | <b>\$307,105</b> | <b>\$478,583</b>              | <b>\$478,583</b>                        | <b>5.71%</b>                                                                    |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| VEHICLES                                | \$111,064        | -                            | -                | -                             | -                                       | -                                                                               |
| WATER MAINS                             | \$9,632          | -                            | -                | -                             | -                                       | -                                                                               |
| WATER TANKS                             | \$252,314        | \$382,346                    | \$218,716        | \$3,110,750                   | \$3,110,750                             | 713.60%                                                                         |
| EQUIPMENT                               | \$205,982        | \$156,380                    | \$47,100         | \$45,000                      | \$45,000                                | -71.22%                                                                         |
| AUDIT CAPITAL OUTLAY<br>ADJUSTMENT      | -\$578,991       | -                            | -                | -                             | -                                       | -                                                                               |

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| Total CAPITAL OUTLAY | \$1            | \$538,726                    | \$265,816      | \$3,155,750                   | \$3,155,750                             | 485.78%                                                                         |
| Total Expenditures   | \$513,211      | \$1,226,147                  | \$756,275      | \$3,876,632                   | \$3,876,632                             | 216.16%                                                                         |

## Personnel Summary

There are three full-time employees assigned to Water Distribution.



## Summary of Goals

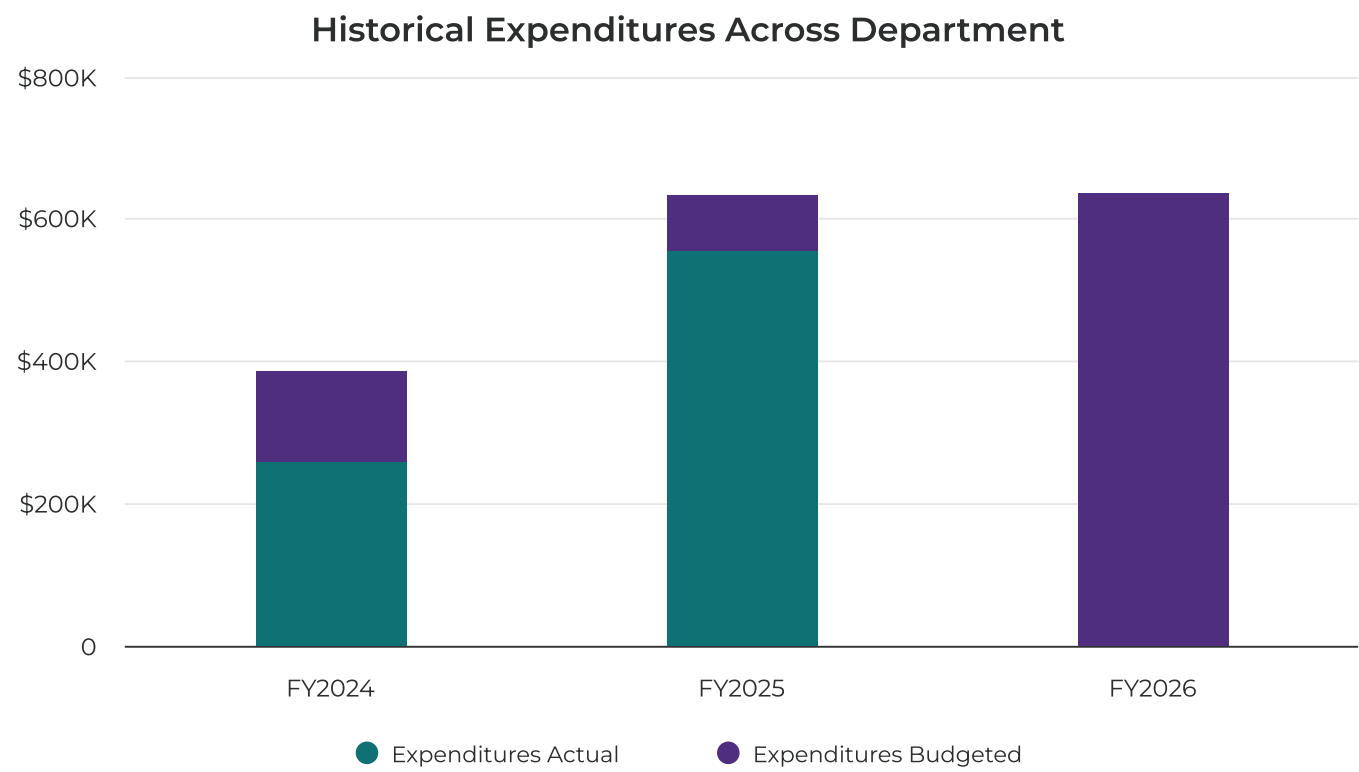
- Ensure safe, efficient delivery of water to the Stephenville community.
- Maintain the highest standard of water quality, meeting EPA and TCEQ standards.
- Minimize system losses due to aged infrastructure.
- Enhance customer service through efficient service.
- Maintain the City's fire hydrants through installation of new hydrants and repair and replacement of existing ones.

# CUSTOMER SERVICE

Customer Service is responsible for the accurate reading of all water meters within the service area. This office also handles connections and disconnections of service. The department plans and coordinates with utility billing and collections.

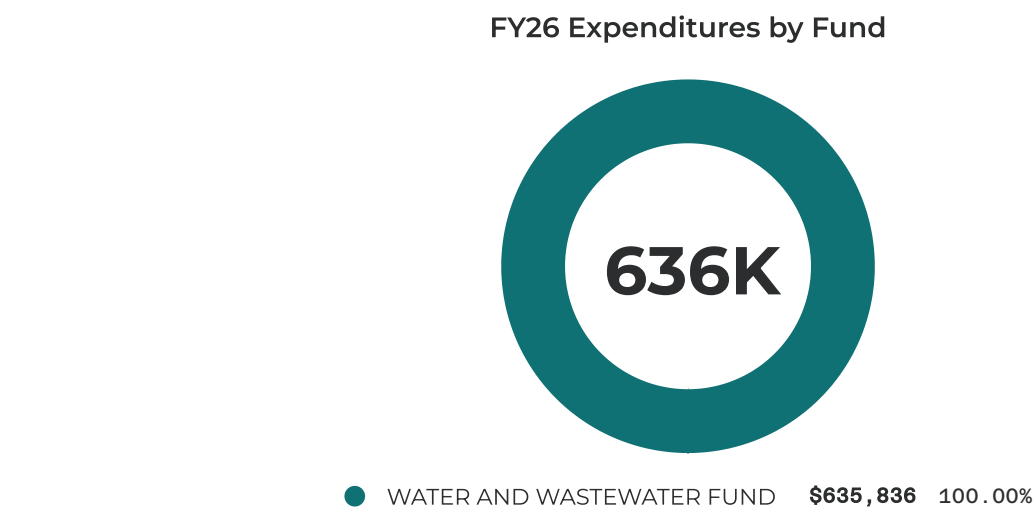
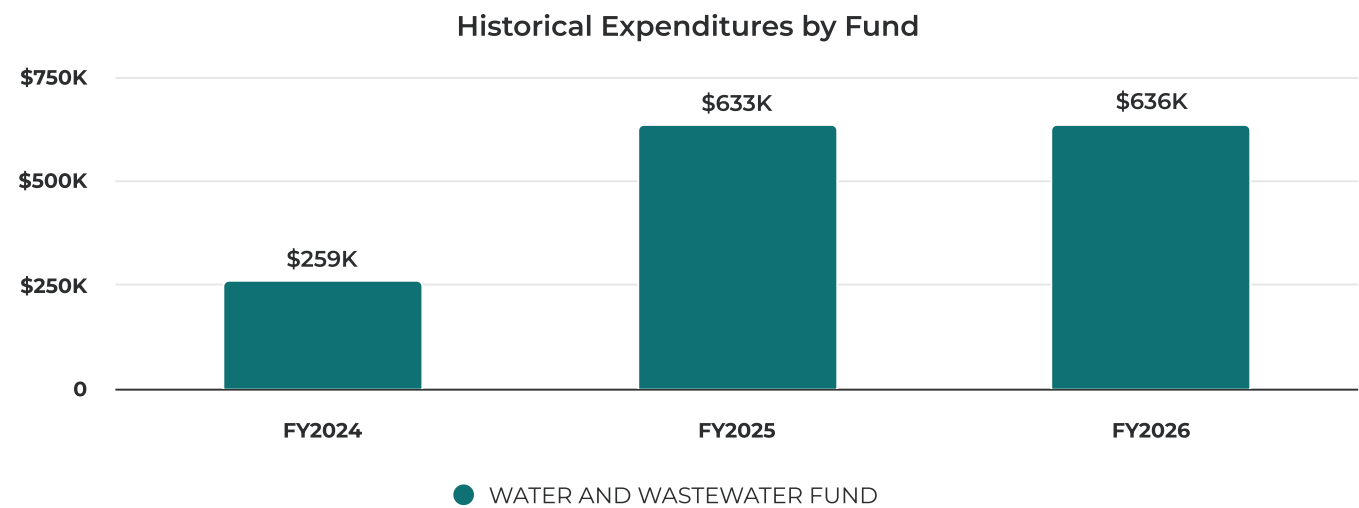
It is also responsible for field service and some water meter repairs. They provide back up for water/wastewater personnel for utility problems.

## Expenditure Summary





## Expenditures by Fund

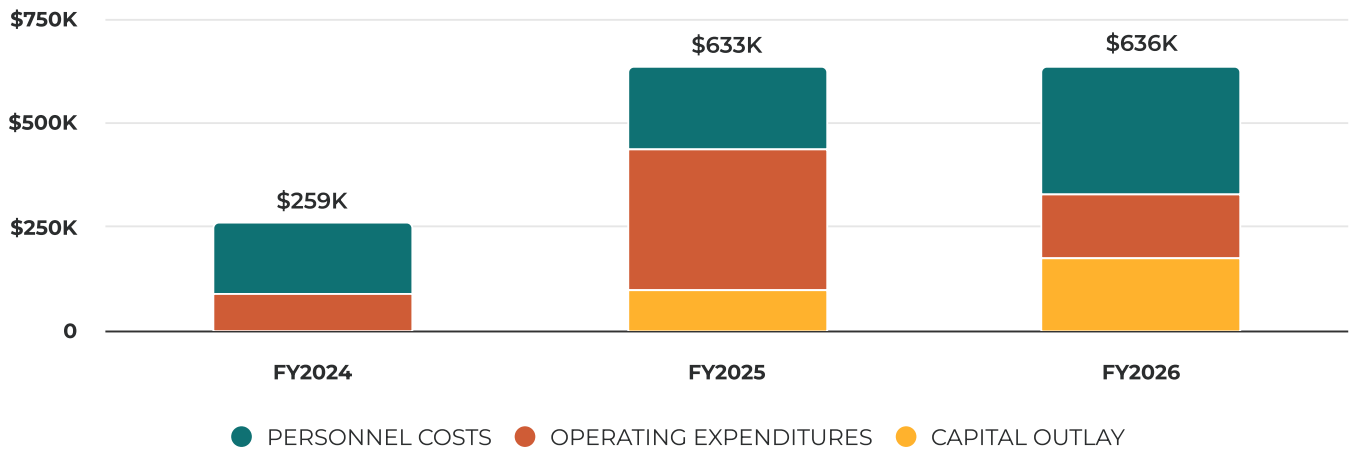


### Expenditures by Fund

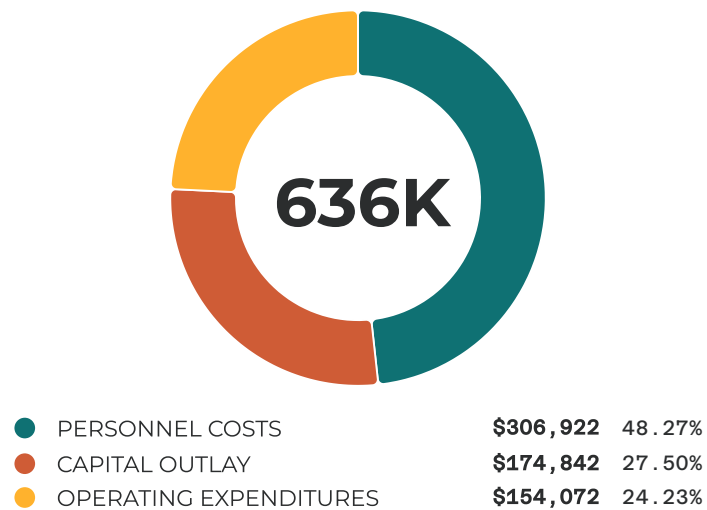
| Category                     | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|------------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WATER AND WASTEWATER<br>FUND | \$259,153      | \$633,053                    | \$554,510      | \$635,836                     | \$635,836                               | 0.44%                                                                           |
| Total Expenditures           | \$259,153      | \$633,053                    | \$554,510      | \$635,836                     | \$635,836                               | 0.44%                                                                           |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category               | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b> |                |                              |                |                               |                                         |                                                                                 |
| SALARIES               | \$122,131      | \$130,517                    | \$94,624       | \$204,779                     | \$204,779                               | 56.90%                                                                          |
| OVERTIME               | \$9,593        | \$11,326                     | \$14,638       | \$17,755                      | \$17,755                                | 56.76%                                                                          |
| ON CALL PAY            | \$1,970        | \$5,200                      | \$2,530        | \$5,200                       | \$5,200                                 | 0.00%                                                                           |
| INCENTIVE PAY          | \$190          | \$360                        | \$378          | \$360                         | \$360                                   | 0.00%                                                                           |
| SICK TIME BUY BACK     | -              | \$1,748                      | -              | -                             | -                                       | -100.00%                                                                        |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| ONE-TIME PAY<br>ADJUSTMENT              | \$557            | \$1,290                      | \$838            | \$2,046                       | \$2,046                                 | 58.60%                                                                          |
| RETIREMENT                              | \$4,721          | \$13,614                     | \$9,284          | \$20,846                      | \$20,846                                | 53.12%                                                                          |
| SOCIAL SECURITY                         | \$9,938          | \$11,704                     | \$8,766          | \$17,817                      | \$17,817                                | 52.23%                                                                          |
| WORKER'S<br>COMPENSATION                | \$3,670          | \$3,580                      | \$3,045          | \$5,031                       | \$5,031                                 | 40.53%                                                                          |
| GROUP INSURANCE                         | \$17,144         | \$17,048                     | \$11,337         | \$33,088                      | \$33,088                                | 94.09%                                                                          |
| <b>Total PERSONNEL COSTS</b>            | <b>\$169,914</b> | <b>\$196,387</b>             | <b>\$145,441</b> | <b>\$306,922</b>              | <b>\$306,922</b>                        | <b>56.28%</b>                                                                   |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                 | -                | \$150                        | -                | \$150                         | \$150                                   | 0.00%                                                                           |
| COMMUNICATIONS                          | \$3,565          | \$2,500                      | \$3,068          | \$2,880                       | \$2,880                                 | 15.20%                                                                          |
| PRINTING                                | \$320            | \$260                        | \$186            | \$260                         | \$260                                   | 0.00%                                                                           |
| TRAINING & EDUCATION                    | \$275            | \$3,500                      | \$2,720          | -                             | -                                       | -100.00%                                                                        |
| INSURANCE                               | \$1,485          | \$1,882                      | \$2,962          | \$3,699                       | \$3,699                                 | 96.55%                                                                          |
| DUES & SUBSCRIPTIONS                    | \$6,337          | \$6,783                      | \$6,287          | \$483                         | \$483                                   | -92.88%                                                                         |
| OUTSIDE<br>PROFESSIONALS                | -                | \$50,000                     | -                | \$1                           | \$1                                     | -100.00%                                                                        |
| SPECIAL SERVICES                        | \$8,635          | -                            | \$5,415          | -                             | -                                       | -                                                                               |
| DAMAGE CLAIMS                           | \$540            | -                            | \$1,000          | -                             | -                                       | -                                                                               |
| WEARING APPAREL                         | \$1,600          | \$1,800                      | \$1,092          | \$1,800                       | \$1,800                                 | 0.00%                                                                           |
| SMALL TOOLS                             | \$2,610          | \$200                        | \$1,321          | \$1,200                       | \$1,200                                 | 500.00%                                                                         |
| GAS & OIL                               | \$8,426          | \$9,182                      | \$6,826          | \$9,182                       | \$9,182                                 | 0.00%                                                                           |
| OTHER SUPPLIES                          | \$595            | \$300                        | \$654            | \$300                         | \$300                                   | 0.00%                                                                           |
| VEHICLE MAINTENANCE                     | \$3,072          | \$900                        | \$11,486         | \$1,000                       | \$1,000                                 | 11.11%                                                                          |
| OTHER EQUIPMENT<br>MAINTENANCE          | -                | \$250                        | -                | \$250                         | \$250                                   | 0.00%                                                                           |
| COMPUTER<br>MAINTENANCE                 | -                | -                            | -                | \$24,720                      | \$24,720                                | -                                                                               |
| METER MAINTENANCE                       | \$51,779         | \$260,959                    | \$263,534        | \$108,147                     | \$108,147                               | -58.56%                                                                         |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$89,239</b>  | <b>\$338,666</b>             | <b>\$306,550</b> | <b>\$154,072</b>              | <b>\$154,072</b>                        | <b>-54.51%</b>                                                                  |
| <b>CAPITAL OUTLAY</b>                   |                  |                              |                  |                               |                                         |                                                                                 |
| VEHICLES                                | -                | \$98,000                     | \$102,520        | -                             | -                                       | -100.00%                                                                        |
| OTHER EQUIPMENT                         | -                | -                            | -                | \$174,842                     | \$174,842                               | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>             | <b>-</b>         | <b>\$98,000</b>              | <b>\$102,520</b> | <b>\$174,842</b>              | <b>\$174,842</b>                        | <b>78.41%</b>                                                                   |
| <b>Total Expenditures</b>               | <b>\$259,153</b> | <b>\$633,053</b>             | <b>\$554,510</b> | <b>\$635,836</b>              | <b>\$635,836</b>                        | <b>0.44%</b>                                                                    |

## Personnel Summary

There are five full-time employees assigned to Water Distribution; two light equipment operators were added to this budget.



## Summary of Goals

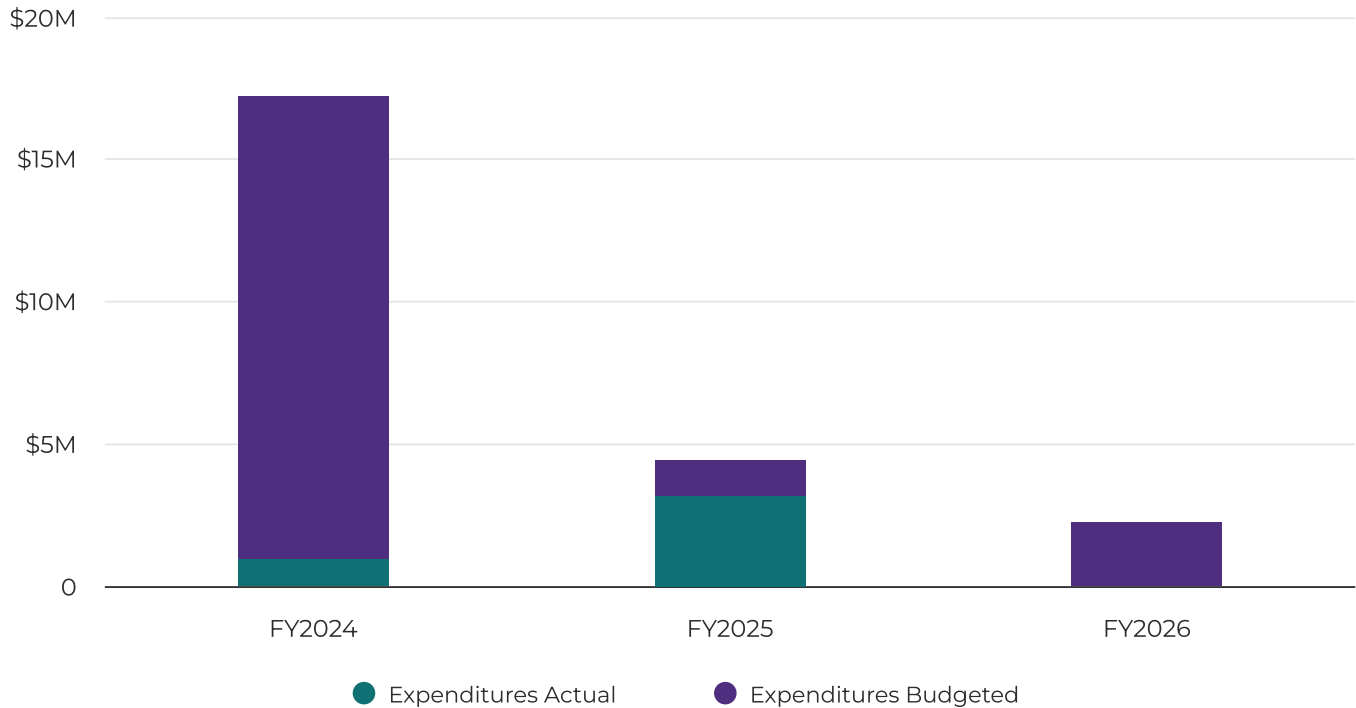
- Accurately read all water meters each month.
- Deliver services to customers in a timely manner.
- Maintain the water meter replacement program.

# WASTEWATER COLLECTION

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 the installation of wastewater taps and the clearing, jet cleaning and camera inspection of lines.

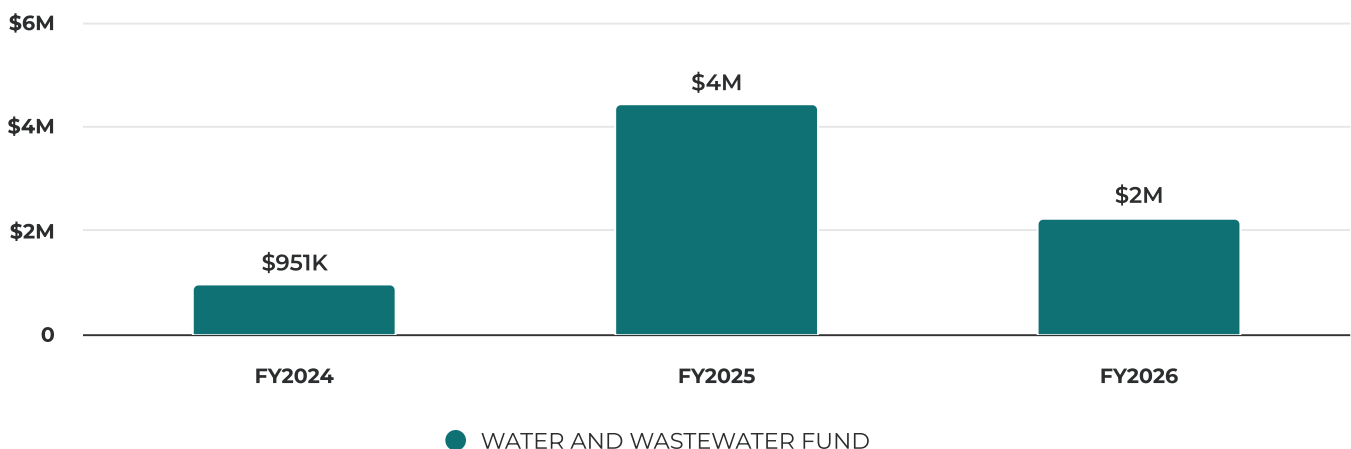
## Expenditure Summary

### Historical Expenditures Across Department

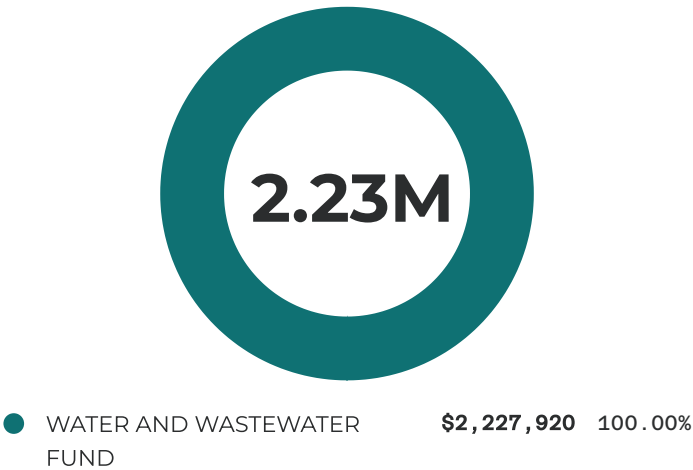


## Expenditures by Fund

### Historical Expenditures by Fund



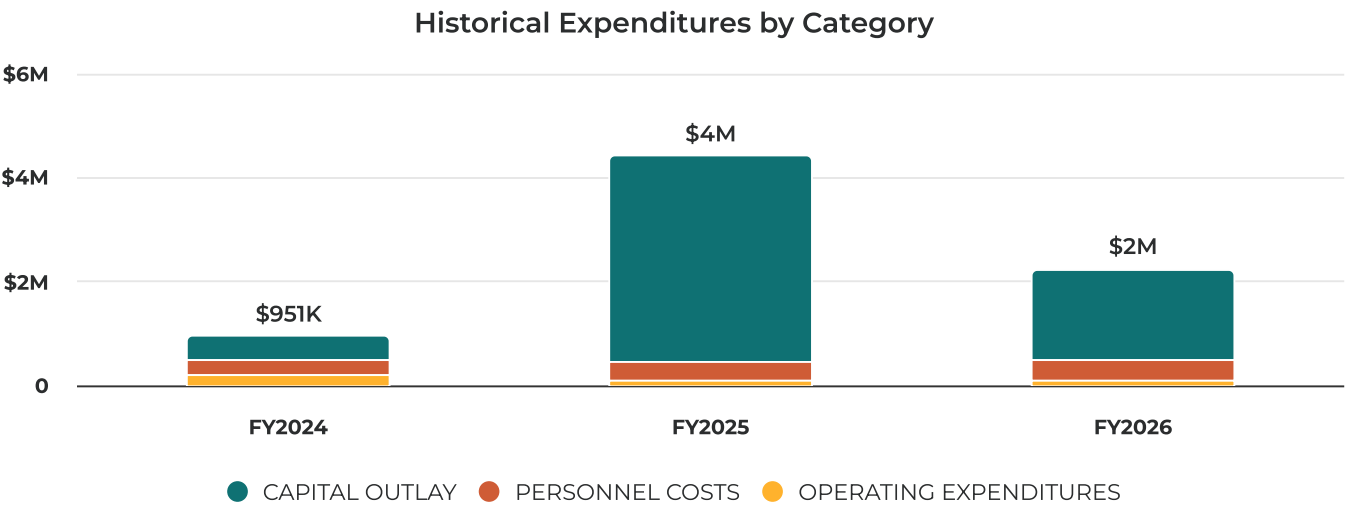
FY26 Expenditures by Fund



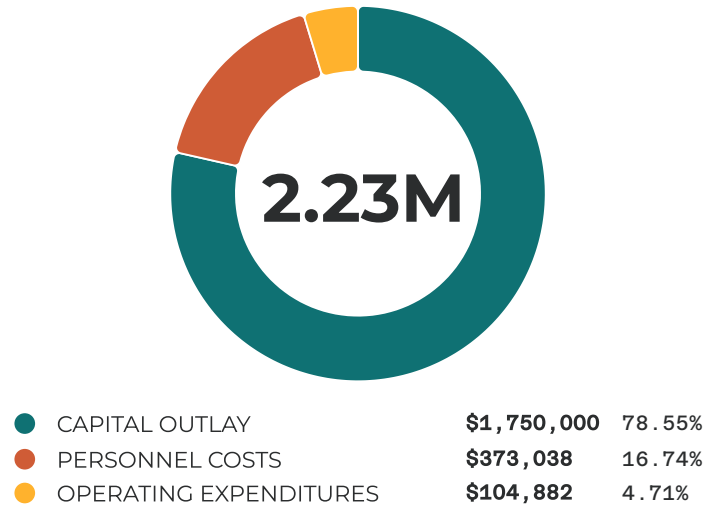
Expenditures by Fund

| Category                  | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$951,485   | \$4,420,267            | \$3,199,004 | \$2,227,920             | \$2,227,920                    | -49.60%                                                       |
| Total Expenditures        | \$951,485   | \$4,420,267            | \$3,199,004 | \$2,227,920             | \$2,227,920                    | -49.60%                                                       |

Expenditures by Category



## FY26 Expenditures by Category



## Expenditures by Category

| Category                      | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>        |                  |                        |                  |                         |                                |                                                               |
| SALARIES                      | \$182,416        | \$245,185              | \$186,251        | \$255,877               | \$255,877                      | 4.36%                                                         |
| OVERTIME                      | \$18,249         | \$9,756                | \$13,587         | \$10,187                | \$10,187                       | 4.42%                                                         |
| ON CALL PAY                   | \$3,590          | \$5,200                | \$2,760          | \$5,200                 | \$5,200                        | 0.00%                                                         |
| INCENTIVE PAY                 | \$312            | \$600                  | \$1,773          | \$720                   | \$720                          | 20.00%                                                        |
| SICK TIME BUY BACK            | -                | \$1,642                | \$910            | \$1,714                 | \$1,714                        | 4.38%                                                         |
| ONE-TIME PAY ADJUSTMENT       | \$1,599          | \$2,448                | \$1,780          | \$2,540                 | \$2,540                        | 3.76%                                                         |
| RETIREMENT                    | \$7,934          | \$23,780               | \$16,663         | \$24,840                | \$24,840                       | 4.46%                                                         |
| SOCIAL SECURITY               | \$15,711         | \$20,259               | \$15,660         | \$21,132                | \$21,132                       | 4.31%                                                         |
| WORKER'S COMPENSATION         | \$5,651          | \$6,198                | \$5,272          | \$5,966                 | \$5,966                        | -3.74%                                                        |
| GROUP INSURANCE               | \$30,595         | \$42,204               | \$32,560         | \$44,862                | \$44,862                       | 6.30%                                                         |
| <b>Total PERSONNEL COSTS</b>  | <b>\$266,057</b> | <b>\$357,272</b>       | <b>\$277,214</b> | <b>\$373,038</b>        | <b>\$373,038</b>               | <b>4.41%</b>                                                  |
| <b>OPERATING EXPENDITURES</b> |                  |                        |                  |                         |                                |                                                               |
| COMMUNICATIONS                | \$1,289          | \$1,404                | \$772            | \$1,440                 | \$1,440                        | 2.56%                                                         |
| TRAINING & EDUCATION          | \$9,890          | \$9,200                | \$6,205          | \$9,200                 | \$9,200                        | 0.00%                                                         |
| INSURANCE                     | \$6,075          | \$7,231                | \$13,288         | \$16,593                | \$16,593                       | 129.47%                                                       |
| RENTAL                        | \$300            | \$300                  | \$300            | \$300                   | \$300                          | 0.00%                                                         |
| UTILITIES                     | \$124            | \$144                  | \$89             | \$144                   | \$144                          | 0.00%                                                         |
| DUES                          | \$43             | \$411                  | \$193            | \$411                   | \$411                          | 0.00%                                                         |
| SUBSCRIPTIONS                 |                  |                        |                  |                         |                                |                                                               |

# WASTEWATER COLLECTION

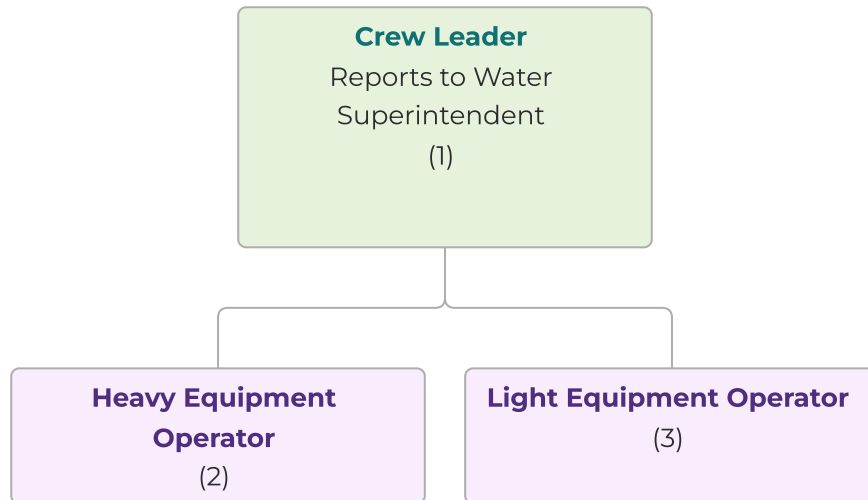
| Category                            | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OUTSIDE PROFESSIONALS               | \$91,157         | \$8,702                | \$10,146           | -                       | -                              | -100.00%                                                      |
| DAMAGE CLAIMS                       | \$2,045          | -                      | -                  | -                       | -                              | -                                                             |
| WEARING APPAREL                     | \$3,171          | \$3,600                | \$3,929            | \$3,600                 | \$3,600                        | 0.00%                                                         |
| SMALL TOOLS                         | \$510            | \$500                  | \$1,313            | \$1,000                 | \$1,000                        | 100.00%                                                       |
| GAS & OIL                           | \$8,796          | \$14,244               | \$13,907           | \$14,244                | \$14,244                       | 0.00%                                                         |
| OTHER SUPPLIES                      | \$644            | \$600                  | \$921              | \$800                   | \$800                          | 33.33%                                                        |
| VEHICLE MAINTENANCE                 | \$1,836          | \$1,250                | \$779              | \$1,250                 | \$1,250                        | 0.00%                                                         |
| MACHINERY MAINTENANCE               | \$52,910         | \$16,300               | \$7,194            | \$12,000                | \$12,000                       | -26.38%                                                       |
| OTHER EQUIPMENT MAINTENANCE         | \$2,356          | \$500                  | \$1,845            | \$500                   | \$500                          | 0.00%                                                         |
| MANHOLE MAINTENANCE                 | \$12,246         | \$12,000               | \$4,470            | \$12,000                | \$12,000                       | 0.00%                                                         |
| SEWER FACILITY MAINTENANCE          | \$19,278         | \$30,000               | \$8,940            | \$30,000                | \$30,000                       | 0.00%                                                         |
| LIFT STATION MAINTENANCE            | \$299            | \$500                  | \$666              | \$1,400                 | \$1,400                        | 180.00%                                                       |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$212,969</b> | <b>\$106,886</b>       | <b>\$74,957</b>    | <b>\$104,882</b>        | <b>\$104,882</b>               | <b>-1.87%</b>                                                 |
| <b>CAPITAL OUTLAY</b>               |                  |                        |                    |                         |                                |                                                               |
| DEPRECIATION                        | \$472,458        | -                      | -                  | -                       | -                              | -                                                             |
| VEHICLES                            | \$594,408        | \$70,000               | \$70,274           | -                       | -                              | -100.00%                                                      |
| SEWERLINE IMPROVEMENTS              | -                | -                      | \$39,290           | -                       | -                              | -                                                             |
| SEWER LINE REPLACEMENT              | \$12,043,941     | \$3,144,559            | \$679,799          | \$1,750,000             | \$1,750,000                    | -44.35%                                                       |
| SEWER LINE REPLACEMENT              | \$709,205        | -                      | \$1,403,175        | -                       | -                              | -                                                             |
| WATER&SEWER LINE REPLACEMENT        | \$133,943        | \$741,550              | \$654,294          | -                       | -                              | -100.00%                                                      |
| AUDIT CAPITAL OUTLAY ADJUSTMENT     | -\$13,481,496    | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total CAPITAL OUTLAY</b>         | <b>\$472,459</b> | <b>\$3,956,109</b>     | <b>\$2,846,833</b> | <b>\$1,750,000</b>      | <b>\$1,750,000</b>             | <b>-55.76%</b>                                                |
| <b>Total Expenditures</b>           | <b>\$951,485</b> | <b>\$4,420,267</b>     | <b>\$3,199,004</b> | <b>\$2,227,920</b>      | <b>\$2,227,920</b>             | <b>-49.60%</b>                                                |



## Personnel Summary

There are six full-time employees assigned to Wastewater Collection.

### Wastewater Collection



## Summary of Goals

- Maintain all public wastewater collection system lines in free-flowing condition to protect the health and environment.
- Respond quickly and efficiently to customer requests regarding the collection system.

# WASTEWATER TREATMENT

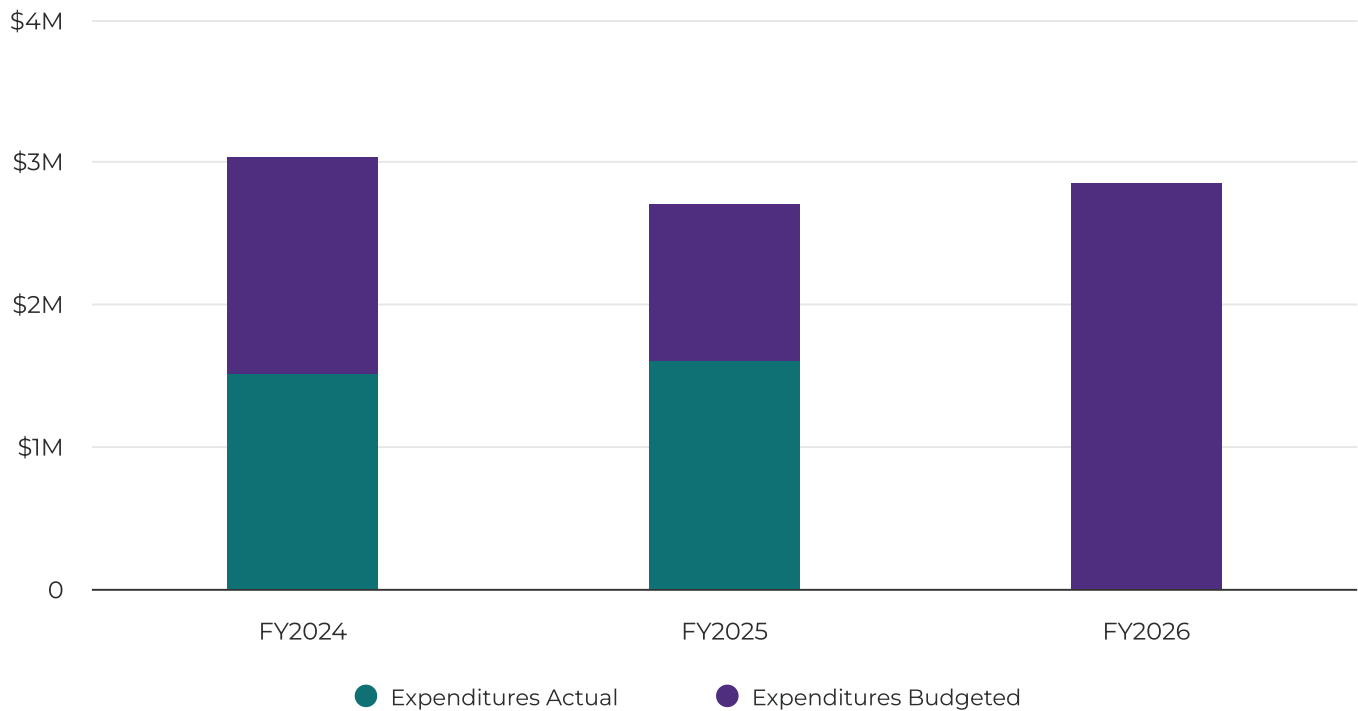
The purpose of the Wastewater Treatment Department is to receive and treat the spent water from the community, containing the waste from domestic, industrial or commercial use and the surface water runoff and groundwater, which may enter the system through infiltration.

The Stephenville Wastewater Treatment Plant is an activated sludge process. The activated sludge process is an aerobic biological process, in which microorganisms grow by using oxidizable material in the wastewater as food. The microorganisms are recycled into the treatment plant in order to increase the rate of reaction.

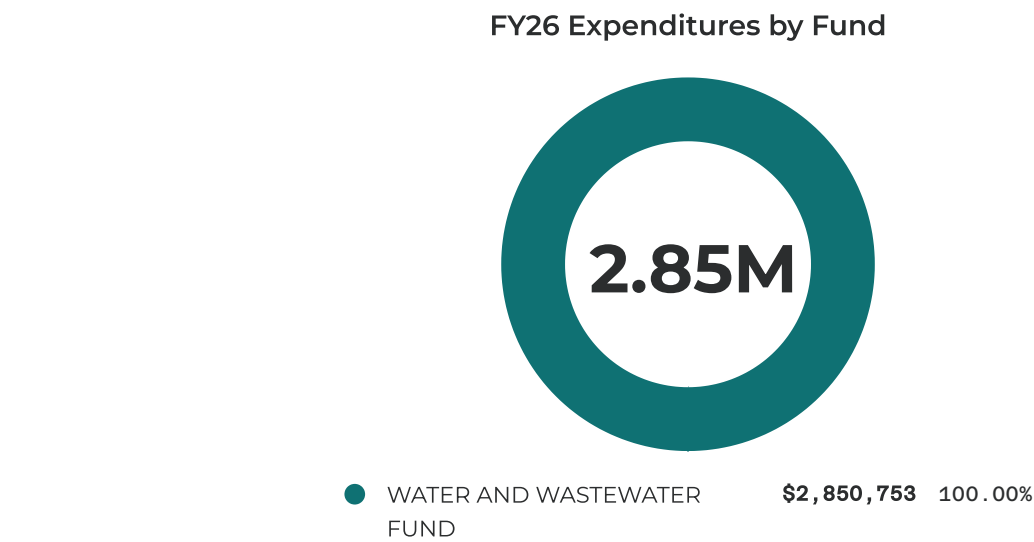
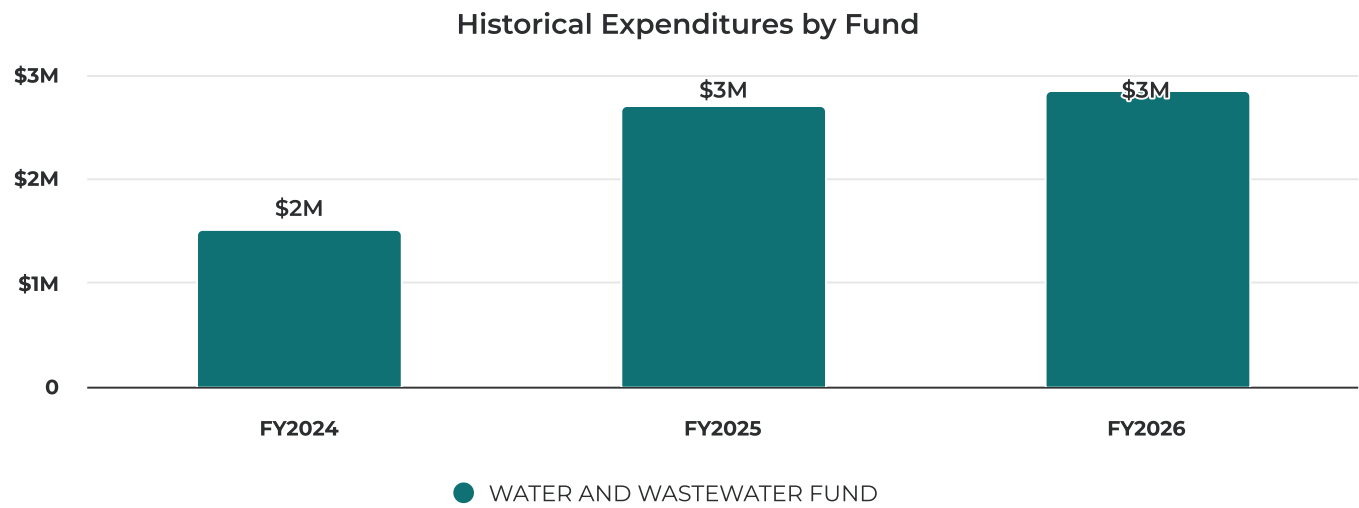
The City contracts with CH2MHILL OM Services to provide this service.

## Expenditure Summary

### Historical Expenditures Across Department



Expenditures by Fund

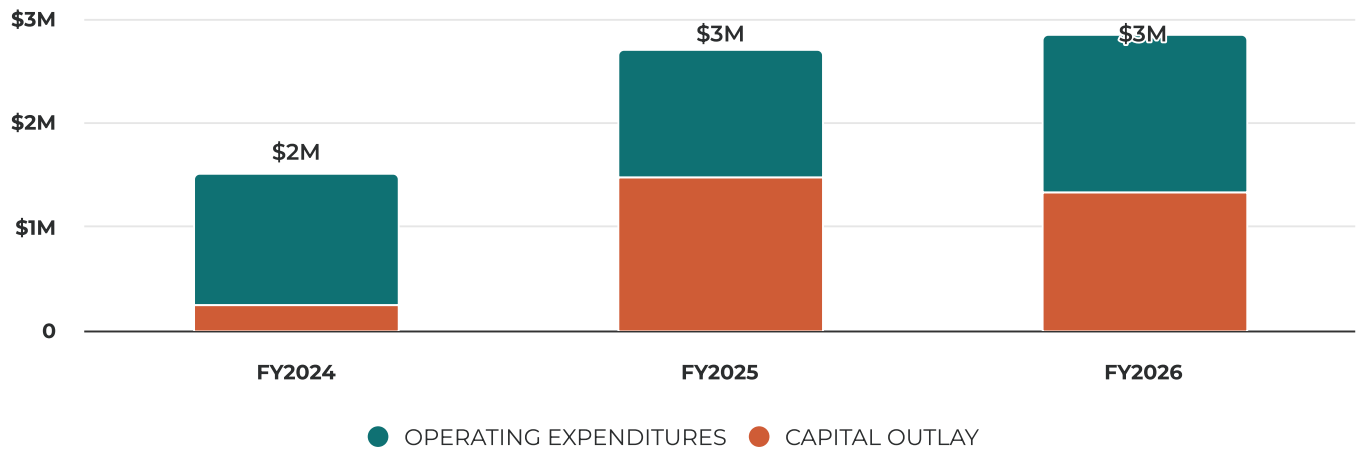


Expenditures by Fund

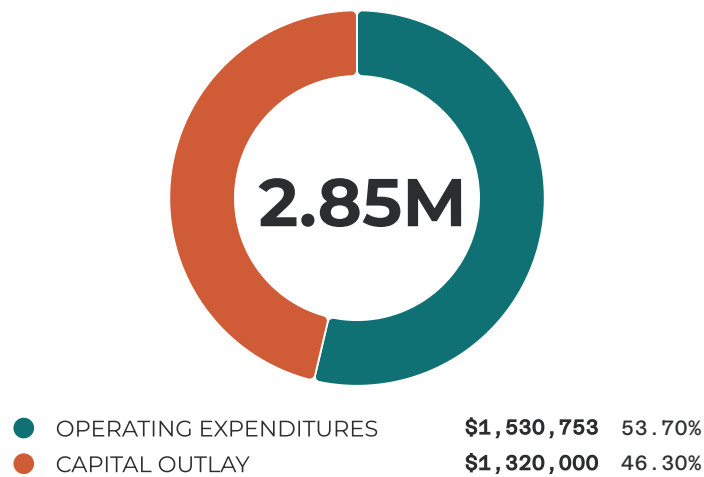
| Category                  | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$1,500,067 | \$2,706,148            | \$1,599,742 | \$2,880,753             | \$2,850,753                    | 5.34%                                                         |
| Total Expenditures        | \$1,500,067 | \$2,706,148            | \$1,599,742 | \$2,880,753             | \$2,850,753                    | 5.34%                                                         |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category

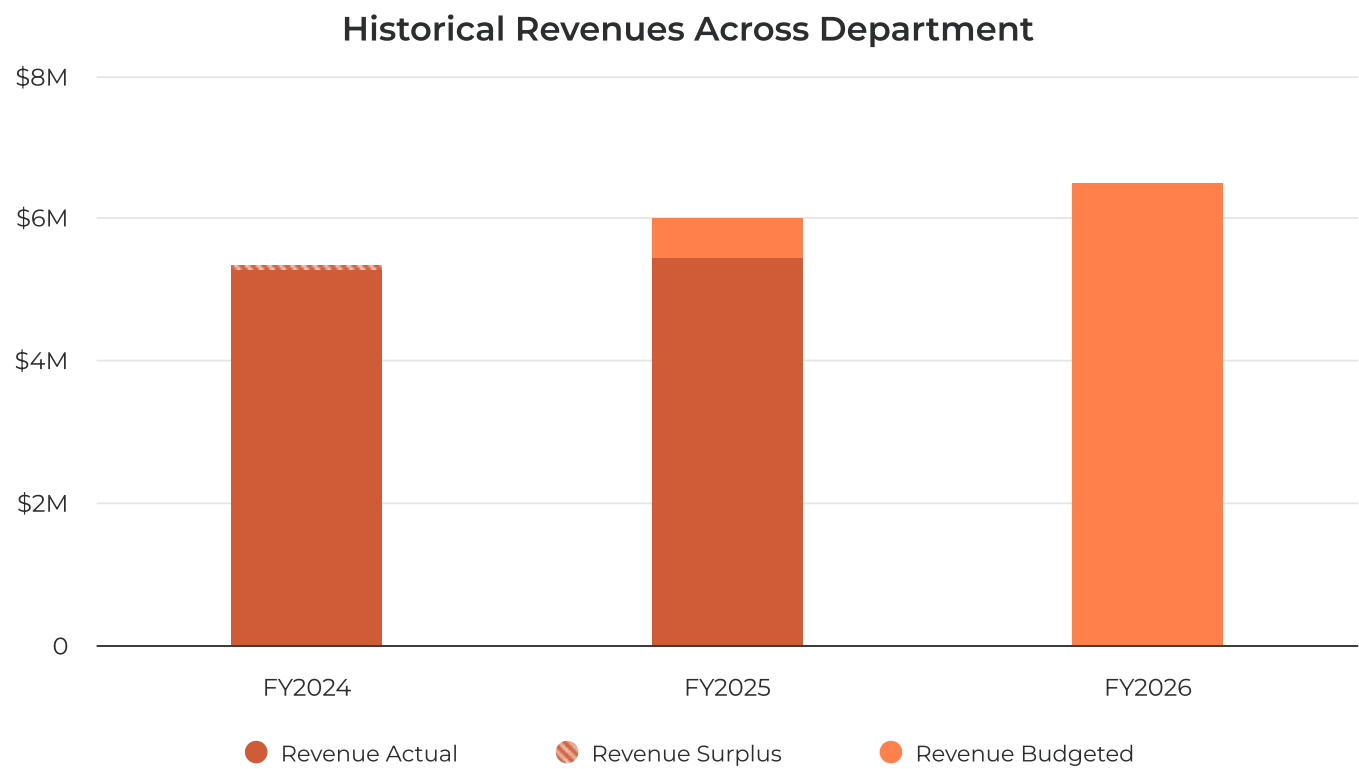


## Expenditures by Category

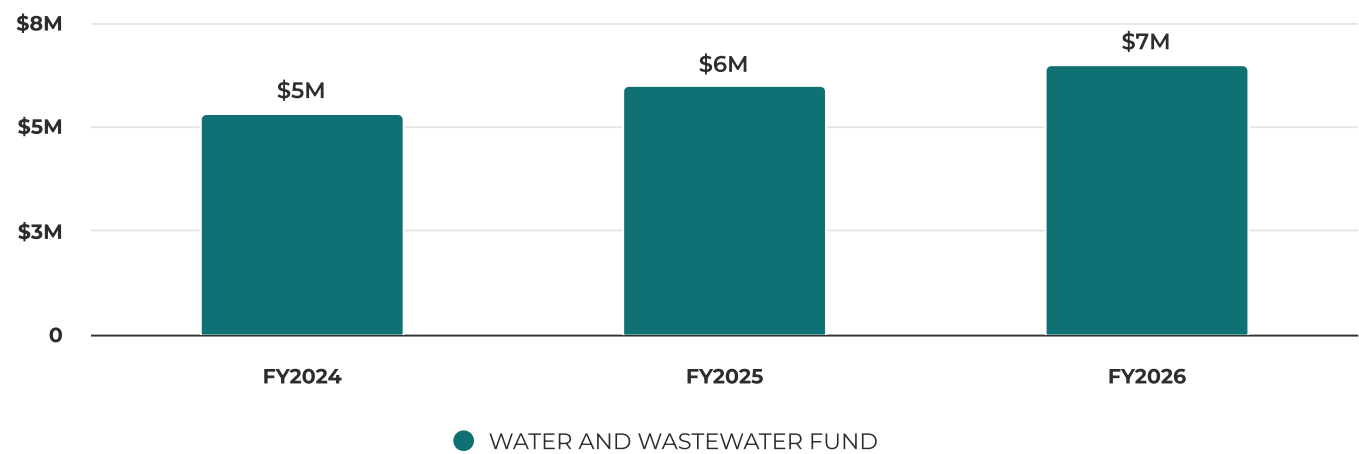
| Category                      | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>OPERATING EXPENDITURES</b> |             |                        |             |                         |                                |                                                               |
| ADVERTISING & PUBLIC NOTICES  | -           | -                      | \$1,775     | -                       | -                              | -                                                             |
| INSURANCE                     | \$10,890    | \$11,105               | \$14,939    | \$18,655                | \$18,655                       | 67.99%                                                        |
| UTILITIES                     | \$133,239   | \$138,000              | \$101,781   | \$180,000               | \$180,000                      | 30.43%                                                        |
| OUTSIDE PROFESSIONALS         | -           | -                      | -           | \$205,000               | \$205,000                      | -                                                             |
| STATE FEES                    | \$15,981    | \$22,000               | \$53,881    | \$22,000                | \$22,000                       | 0.00%                                                         |

| Category                            | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CONTRACTUAL SERVICES-OMI            | \$986,902          | \$972,021              | \$808,358          | \$1,028,598             | \$1,028,598                    | 5.82%                                                         |
| EQUIPMENT MAINTENANCE               | -                  | -                      | \$274              | -                       | -                              | -                                                             |
| SEWER FACILITY MAINTENANCE          | \$102,336          | \$93,900               | \$62,790           | \$75,000                | \$75,000                       | -20.13%                                                       |
| WWTP GENERATOR MAINTENANCE          | \$2,171            | \$1,500                | \$1,298            | \$1,500                 | \$1,500                        | 0.00%                                                         |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$1,251,519</b> | <b>\$1,238,526</b>     | <b>\$1,045,096</b> | <b>\$1,530,753</b>      | <b>\$1,530,753</b>             | <b>23.59%</b>                                                 |
| <b>CAPITAL OUTLAY</b>               |                    |                        |                    |                         |                                |                                                               |
| DEPRECIATION                        | \$248,548          | -                      | -                  | -                       | -                              | -                                                             |
| EQUIPMENT MAINTENANCE               | \$160,365          | \$1,467,622            | \$554,646          | \$1,350,000             | \$1,320,000                    | -10.06%                                                       |
| AUDIT CAPITAL OUTLAY ADJUSTMENT     | -\$160,365         | -                      | -                  | -                       | -                              | -                                                             |
| <b>Total CAPITAL OUTLAY</b>         | <b>\$248,548</b>   | <b>\$1,467,622</b>     | <b>\$554,646</b>   | <b>\$1,350,000</b>      | <b>\$1,320,000</b>             | <b>-10.06%</b>                                                |
| <b>Total Expenditures</b>           | <b>\$1,500,067</b> | <b>\$2,706,148</b>     | <b>\$1,599,742</b> | <b>\$2,880,753</b>      | <b>\$2,850,753</b>             | <b>5.34%</b>                                                  |

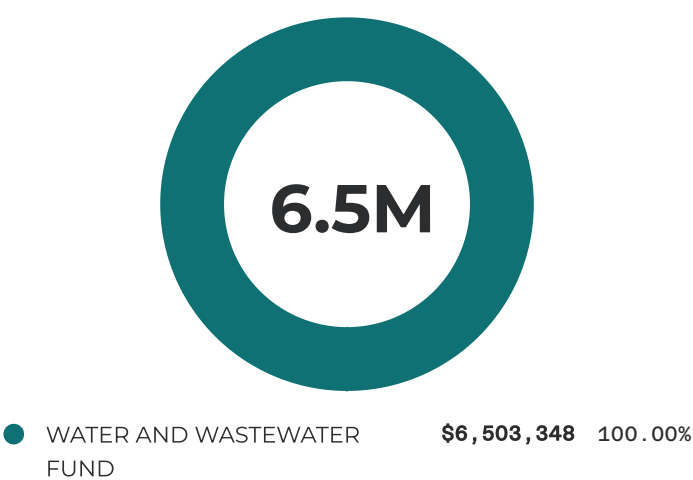
Revenue Summary



Revenues by Fund



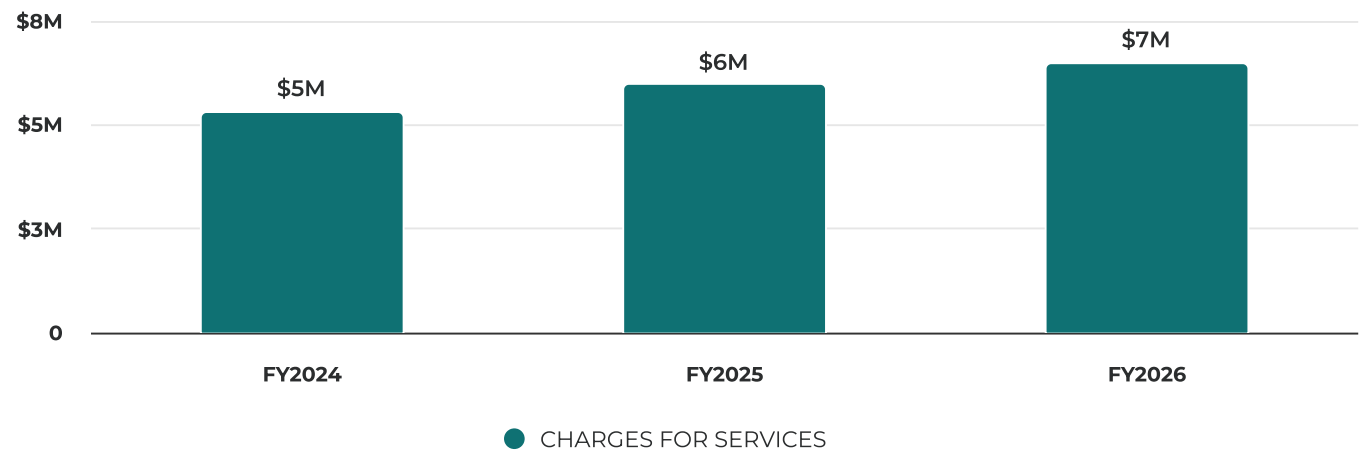
FY26 Revenues by Fund



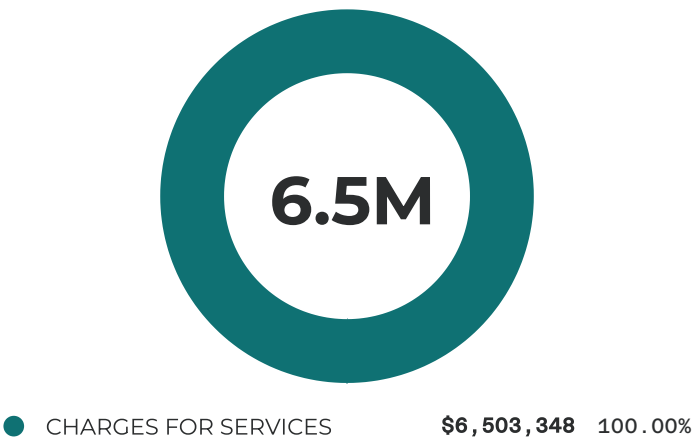
Revenues by Fund

| Category                  | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$5,329,602 | \$5,983,953            | \$5,443,177 | \$6,387,616             | \$6,503,348                    | 8.68%                                                         |
| Total Revenues            | \$5,329,602 | \$5,983,953            | \$5,443,177 | \$6,387,616             | \$6,503,348                    | 8.68%                                                         |

Revenues by Revenue Source



FY26 Revenues by Revenue Source



Revenues by Revenue Source

| Category             | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CHARGES FOR SERVICES | \$5,329,602 | \$5,983,953            | \$5,443,177 | \$6,387,616             | \$6,503,348                    | 8.68%                                                         |
| Total Revenues       | \$5,329,602 | \$5,983,953            | \$5,443,177 | \$6,387,616             | \$6,503,348                    | 8.68%                                                         |

Personnel Summary

There are no full-time employees assigned to Wastewater Treatment as the services are contracted.

## Summary of Goals

- Maintain compliance with State and Federal requirements for operation and maintenance of the Wastewater Treatment Plant in order to protect the health and wellbeing of the citizens of Stephenville, Erath County and the State of Texas.
- Operate the facilities in the most cost-efficient manner possible while maintaining effluent quality.
- Provide treatment of wastewater collected to meet permit requirements.

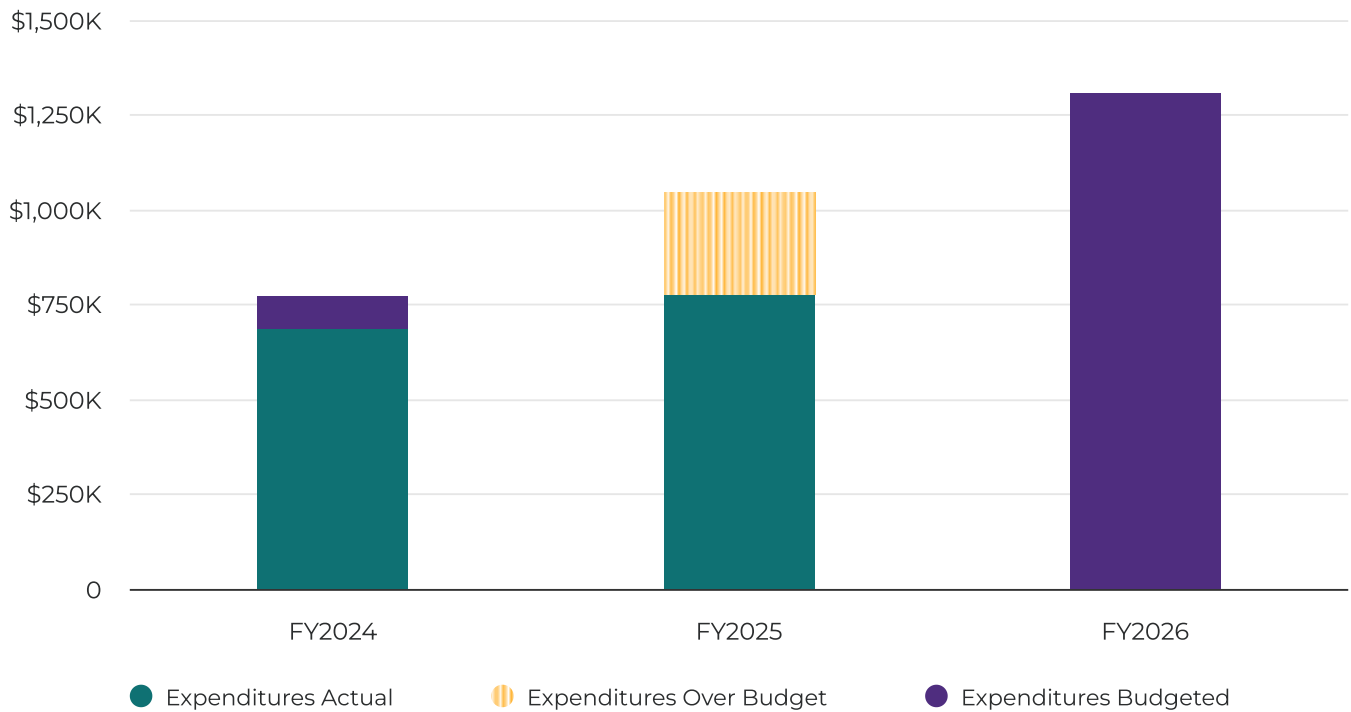


# UTILITY BILLING AND COLLECTIONS

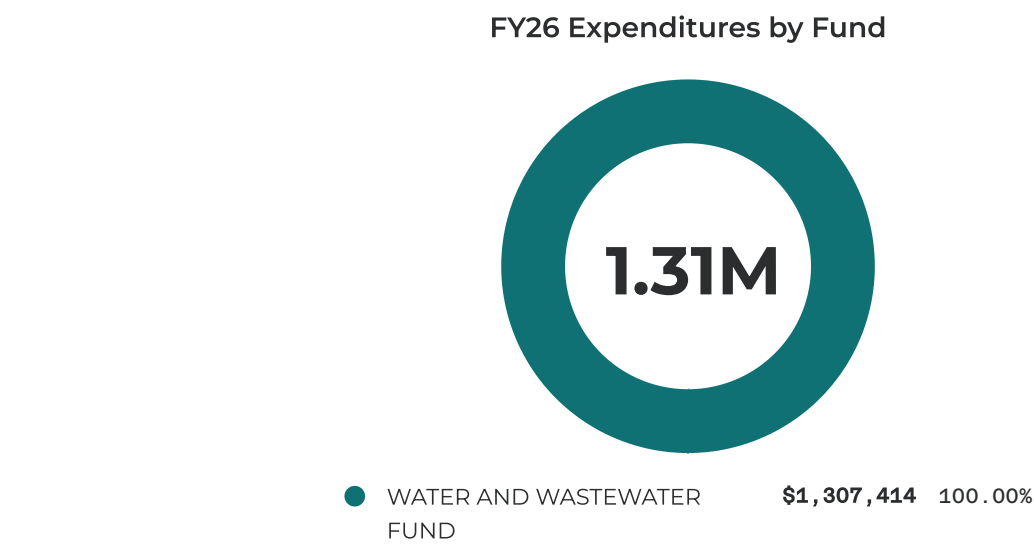
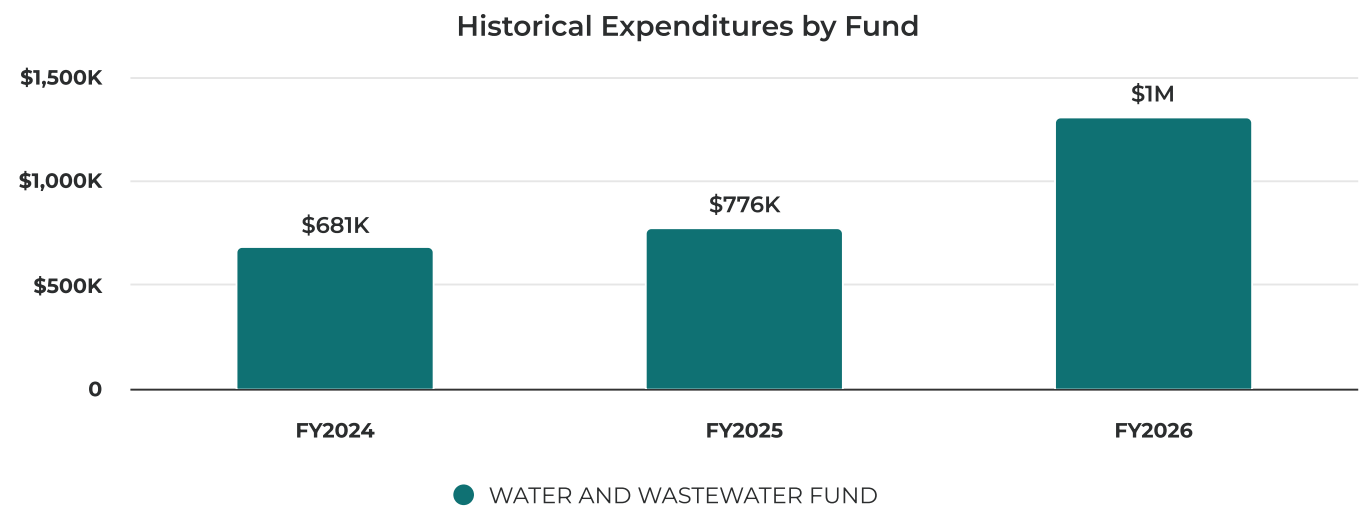
The Utility Billing and Collection Department bills and collects for all City utility services, as well as, handling utility service requests; bad debt and non-payment issues; customer assistance with conservation and utility programs; payment options and arrangements; maintenance of City utility account records; and billing inquiries.

## Expenditure Summary

### Historical Expenditures Across Department



# Expenditures by Fund

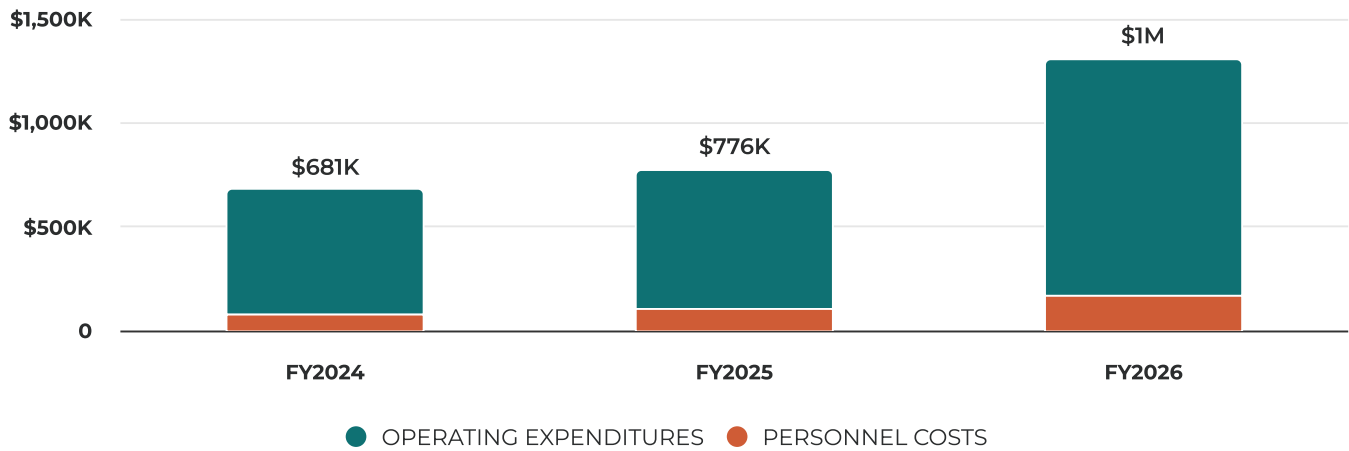


## Expenditures by Fund

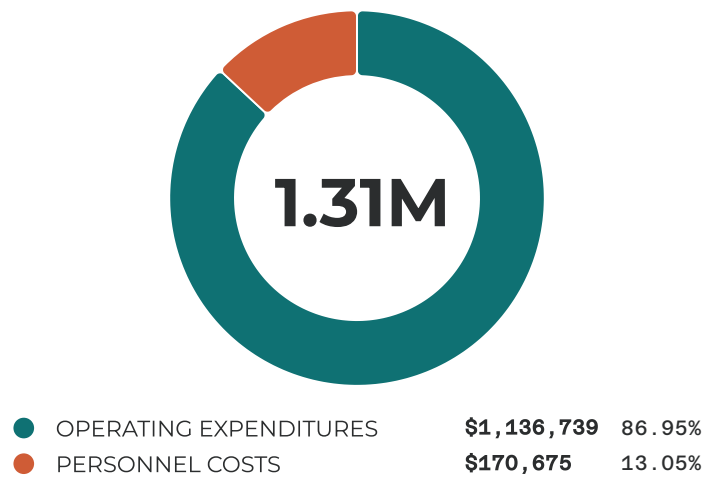
| Category                  | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$681,017   | \$776,150              | \$1,043,568 | \$1,307,414             | \$1,307,414                    | 68.45%                                                        |
| Total Expenditures        | \$681,017   | \$776,150              | \$1,043,568 | \$1,307,414             | \$1,307,414                    | 68.45%                                                        |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>  |             |                        |             |                         |                                |                                                               |
| SALARIES                | \$61,597    | \$73,291               | \$58,208    | \$124,266               | \$124,266                      | 69.55%                                                        |
| OVERTIME                | -           | \$1,269                | -           | \$1,305                 | \$1,305                        | 2.84%                                                         |
| ONE-TIME PAY ADJUSTMENT | \$251       | \$732                  | \$127       | \$1,243                 | \$1,243                        | 69.81%                                                        |
| RETIREMENT              | \$2,360     | \$6,796                | \$4,701     | \$11,480                | \$11,480                       | 68.92%                                                        |
| SOCIAL SECURITY         | \$4,766     | \$5,760                | \$4,405     | \$9,701                 | \$9,701                        | 68.42%                                                        |

| Category                                | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025 YTD        | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------|------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| WORKER'S<br>COMPENSATION                | \$144            | \$160                        | \$137              | \$249                         | \$249                                   | 55.62%                                                                          |
| GROUP INSURANCE                         | \$12,044         | \$14,068                     | \$11,596           | \$22,431                      | \$22,431                                | 59.45%                                                                          |
| <b>Total PERSONNEL COSTS</b>            | <b>\$81,162</b>  | <b>\$102,076</b>             | <b>\$79,174</b>    | <b>\$170,675</b>              | <b>\$170,675</b>                        | <b>67.20%</b>                                                                   |
| <b>OPERATING<br/>EXPENDITURES</b>       |                  |                              |                    |                               |                                         |                                                                                 |
| POSTAGE                                 | \$44,663         | \$58,110                     | \$42,634           | \$55,620                      | \$55,620                                | -4.28%                                                                          |
| PRINTING                                | -                | \$350                        | -                  | \$350                         | \$350                                   | 0.00%                                                                           |
| INSURANCE                               | \$265            | \$378                        | \$412              | \$514                         | \$514                                   | 35.98%                                                                          |
| OUTSIDE<br>PROFESSIONALS                | \$24,875         | \$84,812                     | \$33,358           | \$27,500                      | \$27,500                                | -67.58%                                                                         |
| SPECIAL SERVICES                        | \$29,048         | \$13,190                     | \$21,737           | \$14,020                      | \$14,020                                | 6.29%                                                                           |
| OFFICE SUPPLIES                         | \$664            | \$1,200                      | \$889              | \$1,200                       | \$1,200                                 | 0.00%                                                                           |
| WEARING APPAREL                         | -                | \$100                        | \$166              | \$250                         | \$250                                   | 150.00%                                                                         |
| PHOTO & DUPLICATION                     | \$277            | \$600                        | \$359              | \$600                         | \$600                                   | 0.00%                                                                           |
| OPERATING SUPPLIES                      | -                | -                            | \$270              | -                             | -                                       | -                                                                               |
| CREDIT CARD CHARGES                     | \$78,972         | \$78,957                     | \$111,518          | \$145,767                     | \$145,767                               | 84.62%                                                                          |
| WEB CREDIT CARD FEES                    | \$382,169        | \$364,419                    | \$674,351          | \$850,310                     | \$850,310                               | 133.33%                                                                         |
| OFFICE (COMPUTER)<br>MAINTENANCE        | \$38,922         | \$71,958                     | \$78,699           | \$40,608                      | \$40,608                                | -43.57%                                                                         |
| <b>Total OPERATING<br/>EXPENDITURES</b> | <b>\$599,855</b> | <b>\$674,074</b>             | <b>\$964,394</b>   | <b>\$1,136,739</b>            | <b>\$1,136,739</b>                      | <b>68.64%</b>                                                                   |
| <b>Total Expenditures</b>               | <b>\$681,017</b> | <b>\$776,150</b>             | <b>\$1,043,568</b> | <b>\$1,307,414</b>            | <b>\$1,307,414</b>                      | <b>68.45%</b>                                                                   |

## Personnel Summary

There are currently two full-time employees assigned to Utility Billing and Collections. A new Utility Billing and Collections Supervisor position was added to this budget.

## Utility Billing & Collections



## Summary of Goals

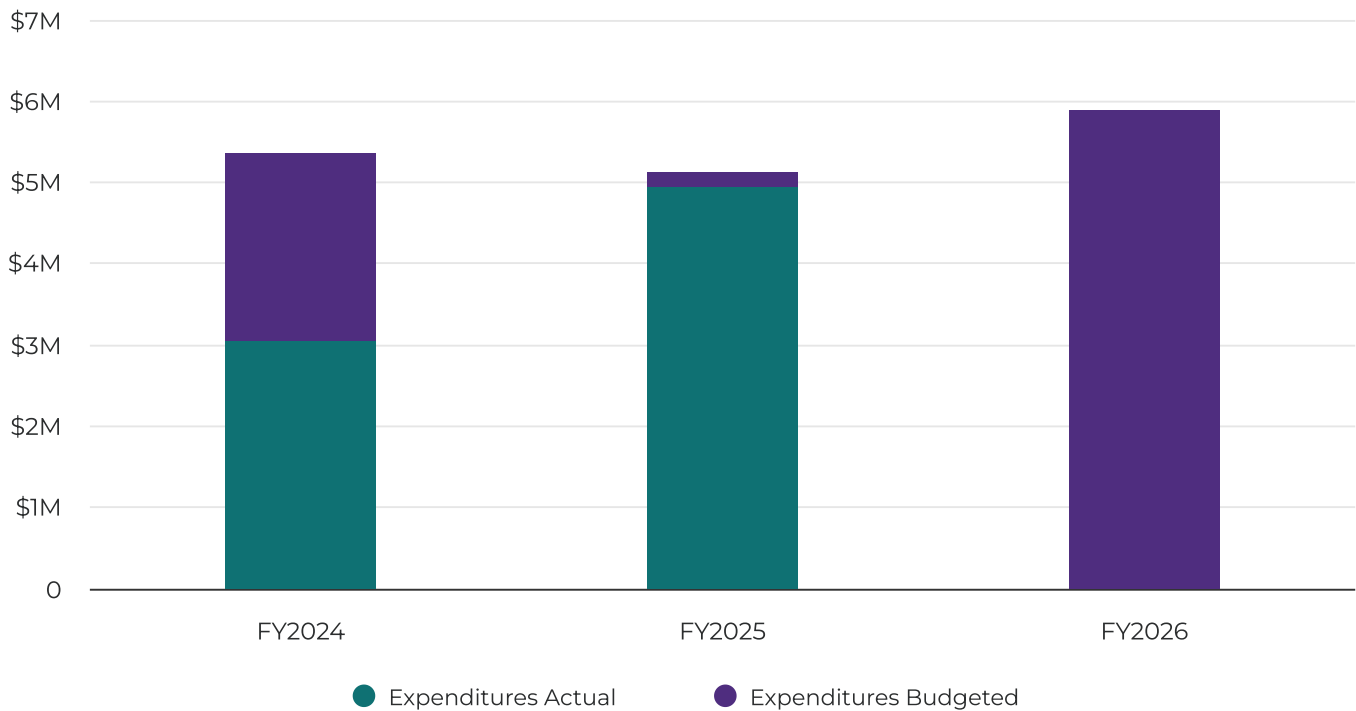
- Process payments and other receipts accurately and timely.
- Make deposits in a timely manner.
- Prepare and mail/email correct, concise utility bills to all customers in a timely manner.
- Provide good, prompt personal, face-to-face and phone assistance to citizens.

# NON-DEPARTMENTAL - UTILITIES

The Non-Departmental - Utilities department accounts for the franchise tax payment due to the General Fund, the debt service payments for the Utility Fund, administrative transfers, and any other items not for a specific department. The debt service for FY 2026 is \$3,657,886. The estimated franchise tax of \$898,652 is based upon 7% of water and sewer revenues. Administrative transfers total \$1,328,450.

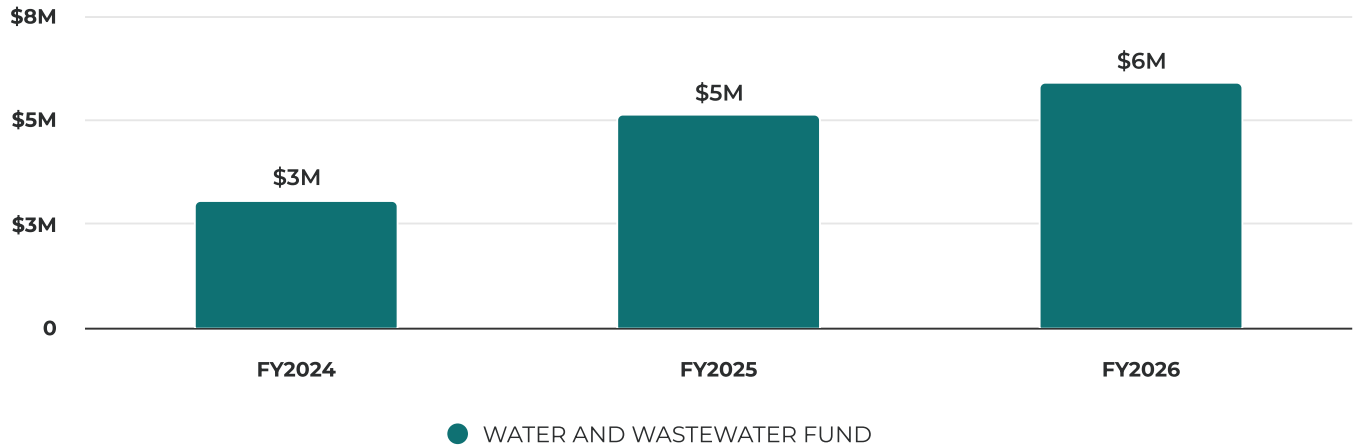
## Expenditure Summary

### Historical Expenditures Across Department

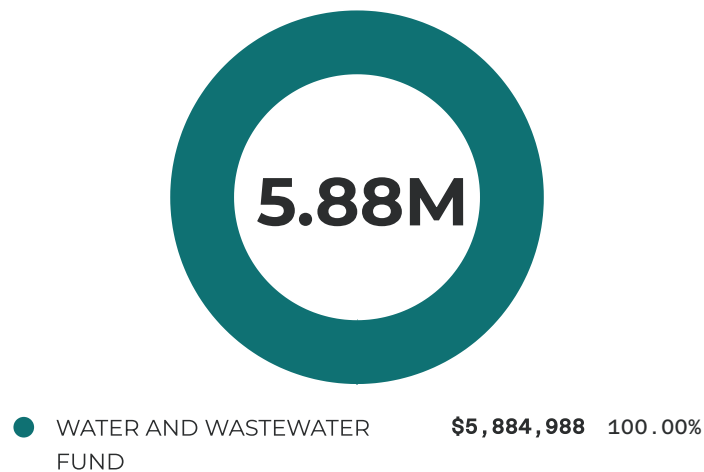


## Expenditures by Fund

### Historical Expenditures by Fund



### FY26 Expenditures by Fund

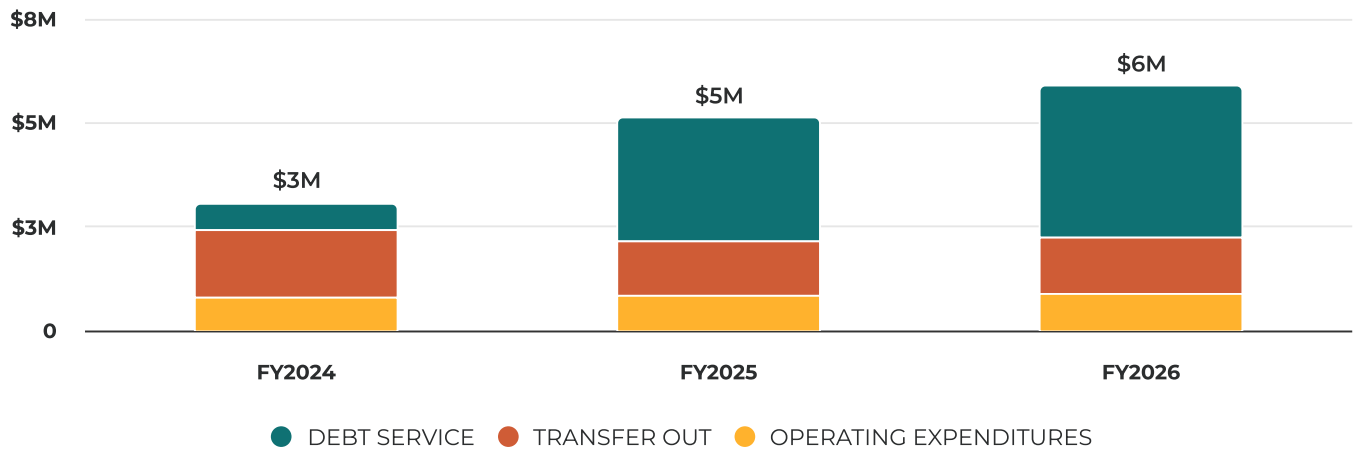


## Expenditures by Fund

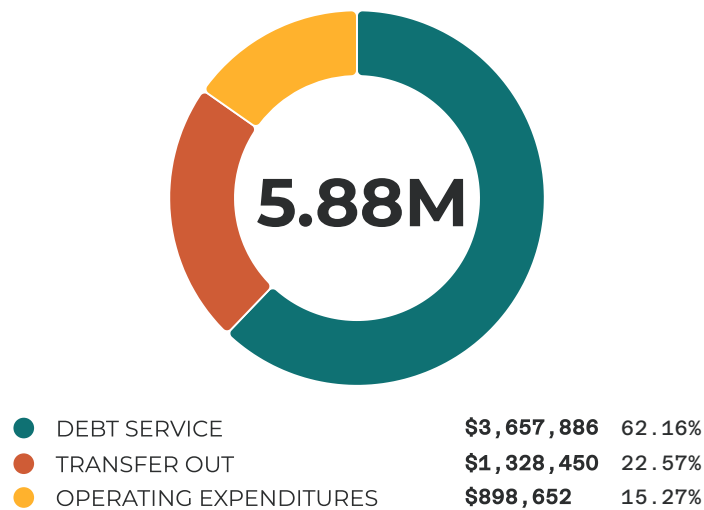
| Category                  | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| WATER AND WASTEWATER FUND | \$3,057,725        | \$5,118,236            | \$4,946,215        | \$5,891,246             | \$5,884,988                    | 14.98%                                                        |
| <b>Total Expenditures</b> | <b>\$3,057,725</b> | <b>\$5,118,236</b>     | <b>\$4,946,215</b> | <b>\$5,891,246</b>      | <b>\$5,884,988</b>             | <b>14.98%</b>                                                 |

## Expenditures by Category

### Historical Expenditures by Category



### FY26 Expenditures by Category



## Expenditures by Category

| Category                            | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>OPERATING EXPENDITURES</b>       |                  |                        |                  |                         |                                |                                                               |
| WATER FRANCHISE FEE                 | \$800,072        | \$850,310              | \$677,660        | \$898,652               | \$898,652                      | 5.69%                                                         |
| BANK CHARGES                        | \$1,427          | -                      | \$629            | -                       | -                              | -                                                             |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$801,499</b> | <b>\$850,310</b>       | <b>\$678,289</b> | <b>\$898,652</b>        | <b>\$898,652</b>               | <b>5.69%</b>                                                  |
| <b>DEBT SERVICE</b>                 |                  |                        |                  |                         |                                |                                                               |



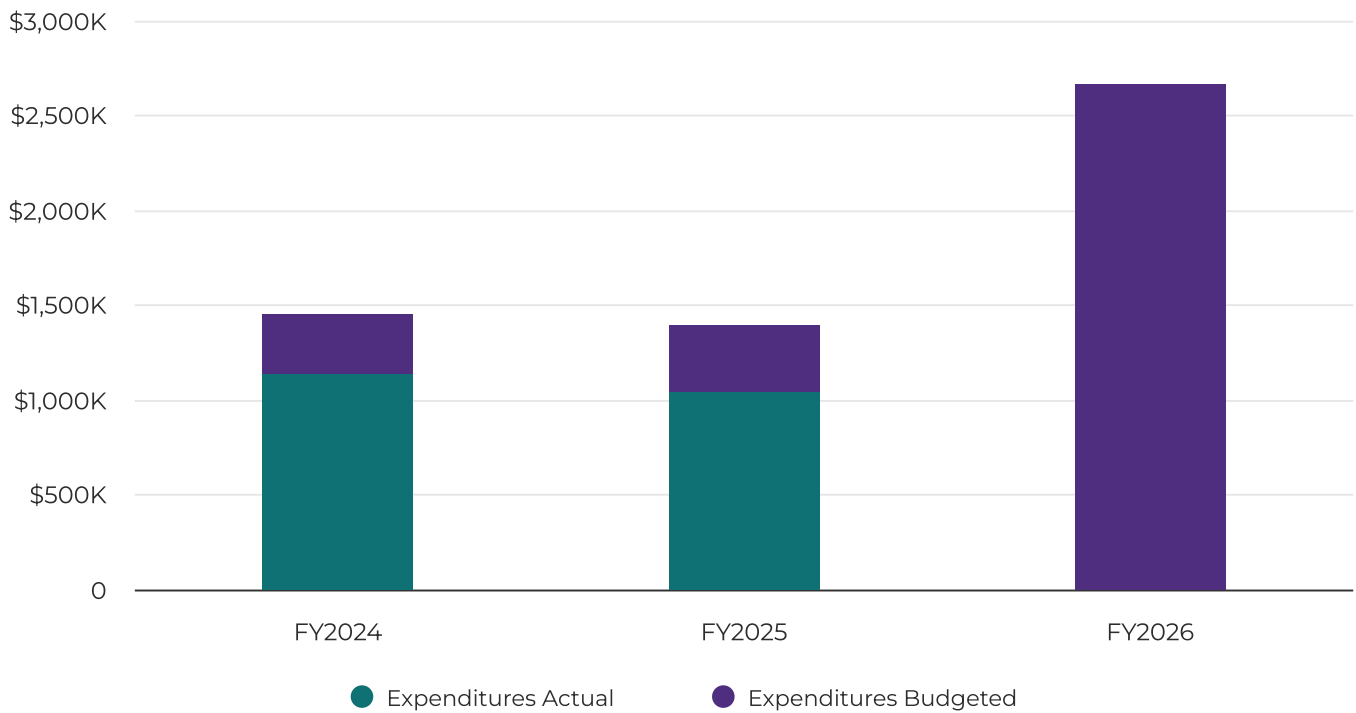
| Category                          | FY 2024 YTD        | FY 2025<br>Amended<br>Budget | FY 2025 YTD        | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------|--------------------|------------------------------|--------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| 2013 BOND INTEREST                | \$1,161            | -                            | -                  | -                             | -                                       | -                                                                               |
| 2016 BOND INTEREST                | \$34,271           | \$28,566                     | \$28,566           | \$17,296                      | \$17,296                                | -39.45%                                                                         |
| 2018 BOND INTEREST                | \$146,773          | \$142,187                    | \$142,187          | \$136,052                     | \$136,052                               | -4.31%                                                                          |
| 2022 BOND INTEREST                | \$457,129          | \$697,088                    | \$697,088          | \$669,538                     | \$669,538                               | -3.95%                                                                          |
| BOND PRINCIPAL                    | -                  | \$2,085,000                  | \$2,085,000        | \$2,835,000                   | \$2,835,000                             | 35.97%                                                                          |
| 2014 CAPITAL LEASE<br>INTEREST    | \$6,996            | -                            | -                  | -                             | -                                       | -                                                                               |
| <b>Total DEBT SERVICE</b>         | <b>\$646,330</b>   | <b>\$2,952,841</b>           | <b>\$2,952,841</b> | <b>\$3,657,886</b>            | <b>\$3,657,886</b>                      | <b>23.88%</b>                                                                   |
| <b>TRANSFER OUT</b>               |                    |                              |                    |                               |                                         |                                                                                 |
| ADMIN. FEE-TRANSFER<br>TO GENERAL | \$1,608,217        | \$1,315,085                  | \$1,315,085        | \$1,334,708                   | \$1,328,450                             | 1.02%                                                                           |
| TRANSFER TO LANDFILL<br>FUND      | \$1,679            | -                            | -                  | -                             | -                                       | -                                                                               |
| <b>Total TRANSFER OUT</b>         | <b>\$1,609,896</b> | <b>\$1,315,085</b>           | <b>\$1,315,085</b> | <b>\$1,334,708</b>            | <b>\$1,328,450</b>                      | <b>1.02%</b>                                                                    |
| <b>Total Expenditures</b>         | <b>\$3,057,725</b> | <b>\$5,118,236</b>           | <b>\$4,946,215</b> | <b>\$5,891,246</b>            | <b>\$5,884,988</b>                      | <b>14.98%</b>                                                                   |

# LANDFILL

The Landfill Department is the only department in the Sanitary Landfill Fund and is responsible for the operations, improvements, debt service, and transfers of the Type IV landfill.

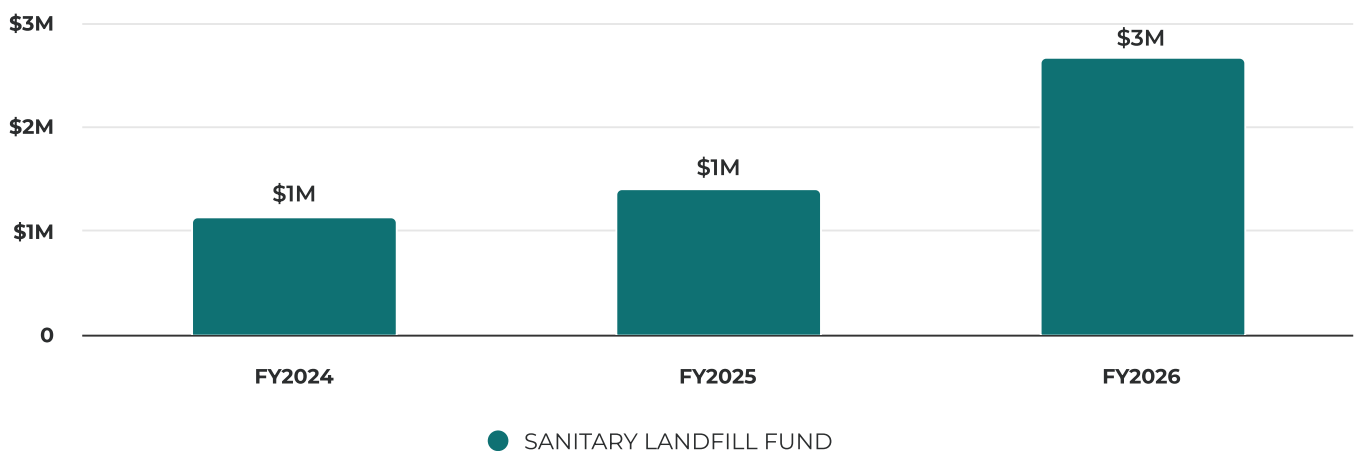
## Expenditure Summary

### Historical Expenditures Across Department

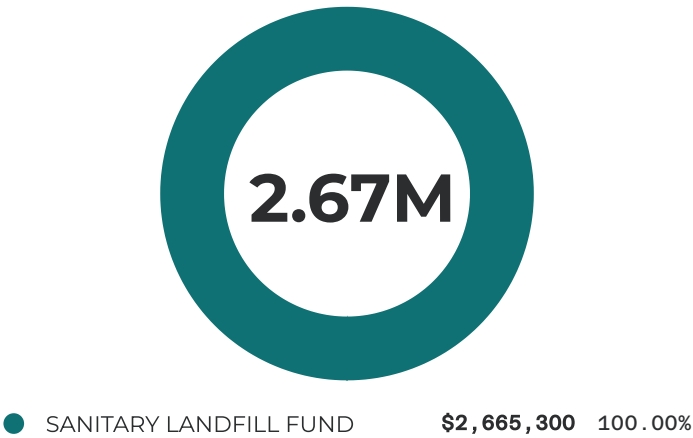


## Expenditures by Fund

### Historical Expenditures by Fund



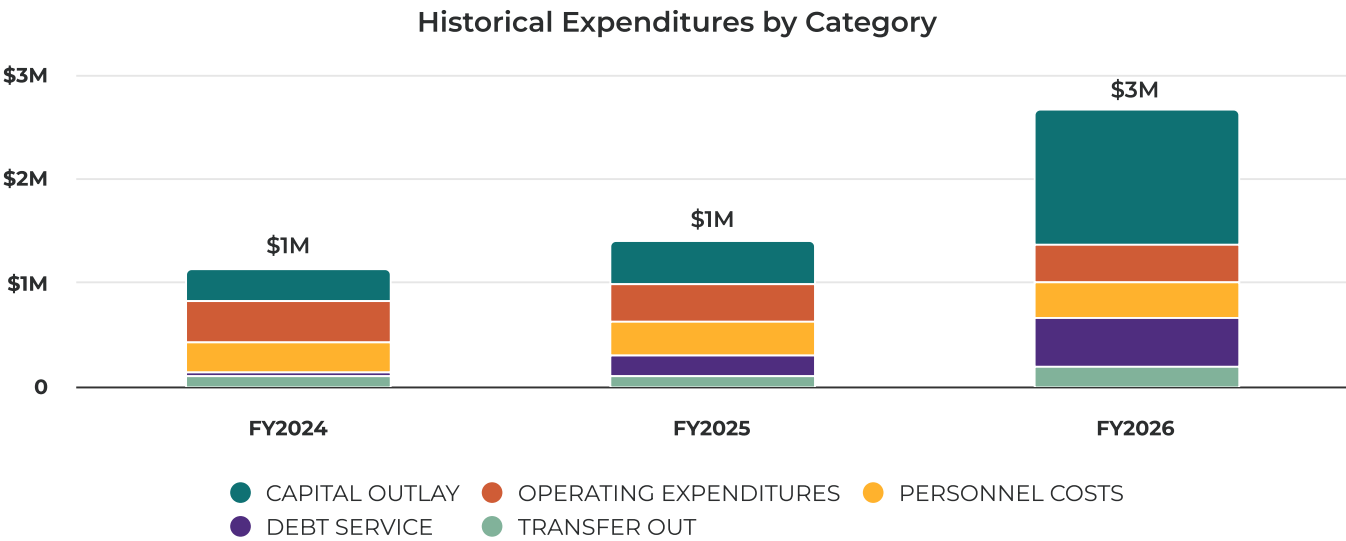
FY26 Expenditures by Fund



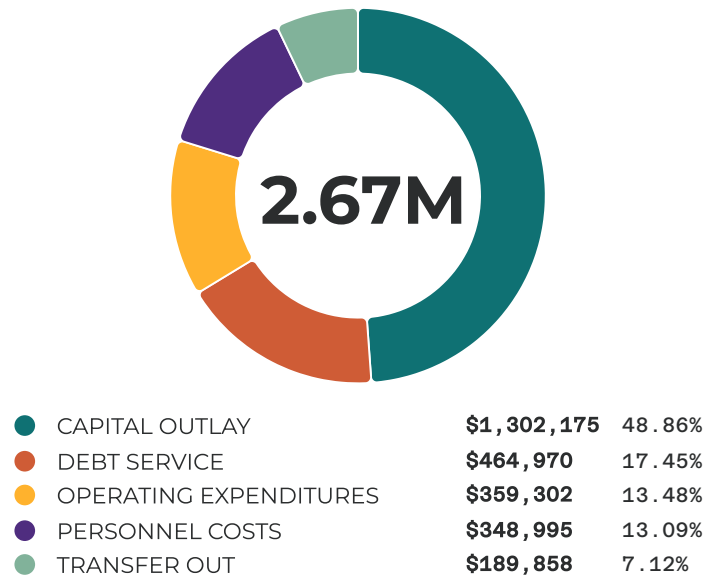
Expenditures by Fund

| Category               | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Amended Budget vs. FY 2026 Council Adopted Budget (% Change) |
|------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|----------------------------------------------------------------------|
| SANITARY LANDFILL FUND | \$1,133,964 | \$1,392,587            | \$1,038,397 | \$2,665,829             | \$2,665,300                    | 91.39%                                                               |
| Total Expenditures     | \$1,133,964 | \$1,392,587            | \$1,038,397 | \$2,665,829             | \$2,665,300                    | 91.39%                                                               |

Expenditures by Category



## FY26 Expenditures by Category



## Expenditures by Category

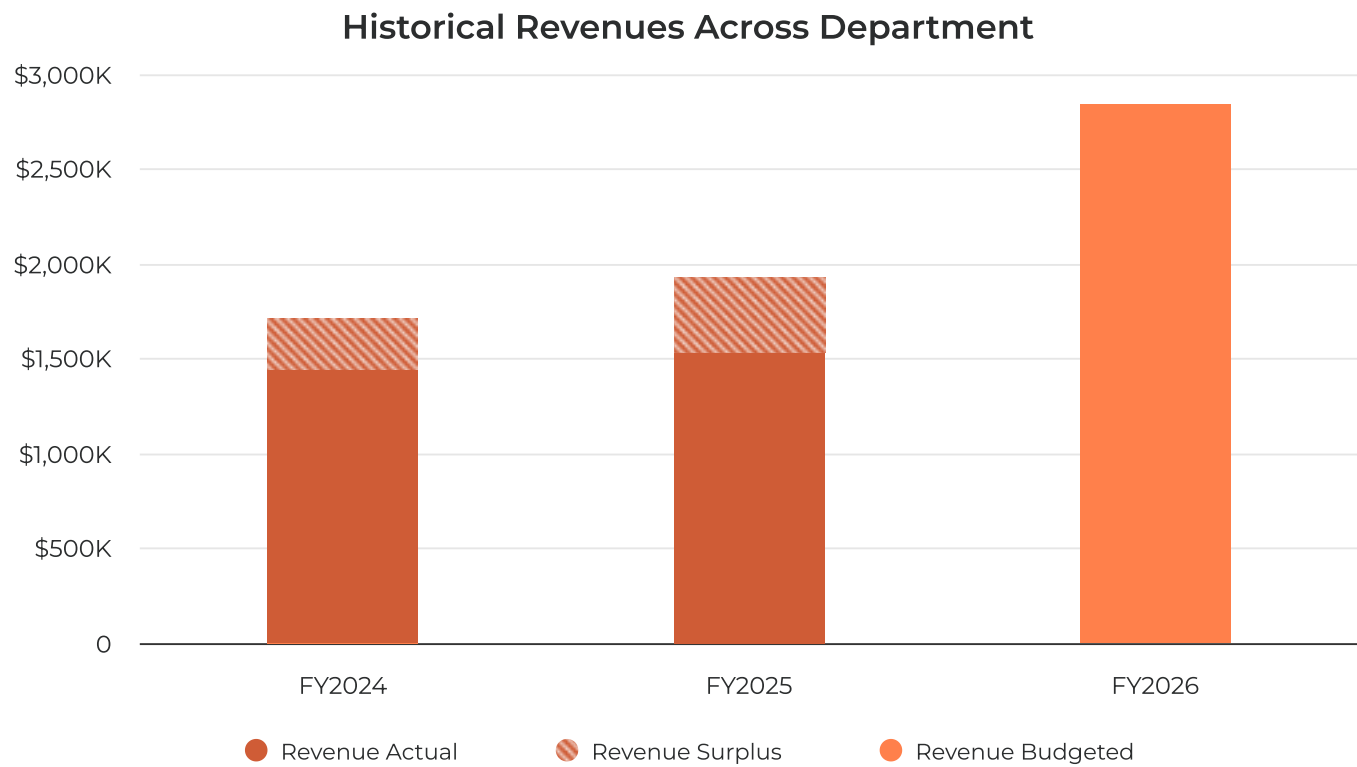
| Category                      | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>        |                  |                        |                  |                         |                                |                                                               |
| SALARIES                      | \$207,633        | \$236,982              | \$219,604        | \$251,057               | \$251,057                      | 5.94%                                                         |
| OVERTIME                      | \$5,273          | \$4,570                | \$4,299          | \$4,748                 | \$4,748                        | 3.89%                                                         |
| INCENTIVE PAY                 | \$363            | \$360                  | \$323            | \$360                   | \$360                          | 0.00%                                                         |
| SICK TIME BUY BACK            | \$1,284          | \$2,487                | -                | \$1,582                 | \$1,582                        | -36.39%                                                       |
| ONE-TIME PAY ADJUSTMENT       | \$2,131          | \$2,357                | \$1,755          | \$2,494                 | \$2,494                        | 5.81%                                                         |
| RETIREMENT                    | \$16,704         | \$22,691               | \$18,817         | \$24,215                | \$24,215                       | 6.72%                                                         |
| SOCIAL SECURITY               | \$17,083         | \$19,311               | \$17,753         | \$20,584                | \$20,584                       | 6.59%                                                         |
| WORKER'S COMPENSATION         | \$10,842         | \$12,012               | \$10,217         | \$11,818                | \$11,818                       | -1.62%                                                        |
| GROUP INSURANCE               | \$29,201         | \$33,662               | \$27,033         | \$31,537                | \$31,537                       | -6.31%                                                        |
| CELL PHONE ALLOWANCE          | \$430            | \$600                  | \$533            | \$600                   | \$600                          | 0.00%                                                         |
| <b>Total PERSONNEL COSTS</b>  | <b>\$290,944</b> | <b>\$335,032</b>       | <b>\$300,334</b> | <b>\$348,995</b>        | <b>\$348,995</b>               | <b>4.17%</b>                                                  |
| <b>OPERATING EXPENDITURES</b> |                  |                        |                  |                         |                                |                                                               |
| COMMUNICATIONS                | \$1,873          | \$1,980                | \$974            | \$1,740                 | \$1,740                        | -12.12%                                                       |
| ADVERTISING                   | \$105            | \$150                  | \$1,268          | \$150                   | \$150                          | 0.00%                                                         |
| TRAINING & EDUCATION          | \$107            | \$2,936                | \$2,683          | \$2,845                 | \$2,845                        | -3.10%                                                        |
| INSURANCE                     | \$16,828         | \$19,802               | \$18,272         | \$22,816                | \$22,816                       | 15.22%                                                        |
| RENTAL                        | \$1,820          | \$1,680                | \$1,410          | \$1,680                 | \$1,680                        | 0.00%                                                         |
| UTILITIES                     | \$1,509          | \$2,250                | \$1,709          | \$2,250                 | \$2,250                        | 0.00%                                                         |
| DUES & SUBSCRIPTIONS          | \$114            | \$111                  | \$514            | \$111                   | \$111                          | 0.00%                                                         |

# LANDFILL

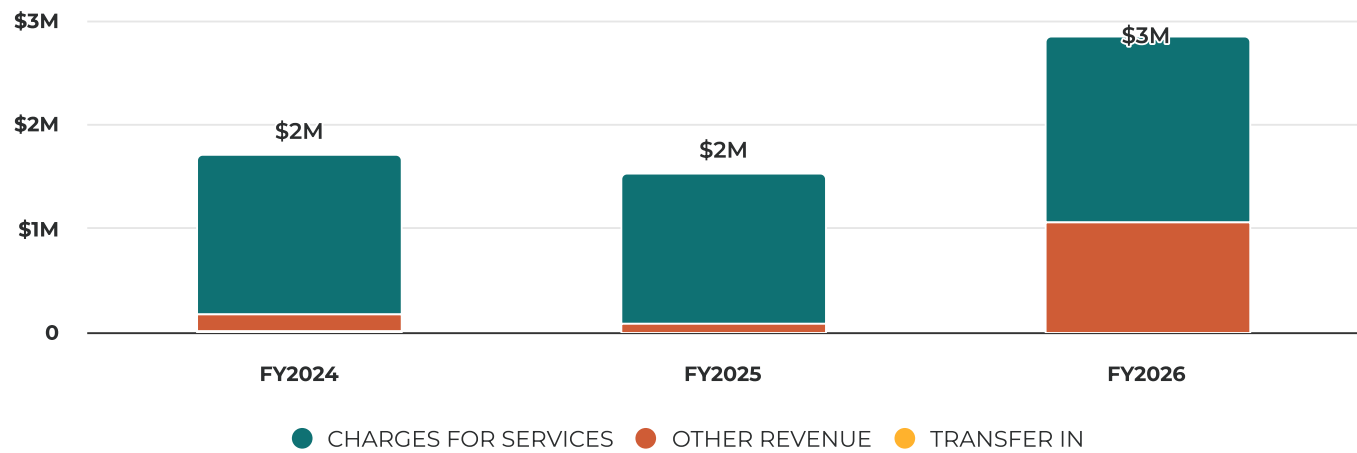
| Category                            | FY 2024 YTD      | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| OUTSIDE PROFESSIONALS               | \$53,520         | \$31,994               | \$19,705         | \$19,465                | \$19,465                       | -39.16%                                                       |
| SPECIAL SERVICES                    | \$8,839          | -                      | \$2,501          | \$500                   | \$500                          | -                                                             |
| STATE FEES                          | \$24,889         | \$20,000               | \$26,960         | \$26,400                | \$26,400                       | 32.00%                                                        |
| OTHER CONTRACTUAL SERVICES          | -                | \$9,750                | \$3,420          | \$9,550                 | \$9,550                        | -2.05%                                                        |
| OFFICE SUPPLIES                     | \$927            | \$850                  | \$1,236          | \$1,175                 | \$1,175                        | 38.24%                                                        |
| WEARING APPAREL                     | \$1,860          | \$3,000                | \$1,698          | \$3,000                 | \$3,000                        | 0.00%                                                         |
| SMALL TOOLS                         | \$396            | \$1,000                | \$1,012          | \$1,000                 | \$1,000                        | 0.00%                                                         |
| GAS & OIL                           | \$90,561         | \$125,000              | \$77,706         | \$125,000               | \$125,000                      | 0.00%                                                         |
| OTHER SUPPLIES                      | \$415            | \$200                  | \$283            | \$200                   | \$200                          | 0.00%                                                         |
| COMPUTER SUPPLIES                   | \$189            | -                      | -                | -                       | -                              | -                                                             |
| CREDIT CARD FEES                    | \$17,015         | \$19,320               | \$25,200         | \$19,320                | \$19,320                       | 0.00%                                                         |
| VEHICLE MAINTENANCE                 | \$2,728          | \$1,000                | \$1,342          | \$1,000                 | \$1,000                        | 0.00%                                                         |
| MACHINERY MAINTENANCE               | \$141,856        | \$100,000              | \$204,686        | \$100,000               | \$100,000                      | 0.00%                                                         |
| OFFICE EQUIPMENT MAINTENANCE        | -                | -                      | \$525            | -                       | -                              | -                                                             |
| OTHER EQUIPMENT MAINTENANCE         | \$1,505          | \$150                  | \$259            | \$200                   | \$200                          | 33.33%                                                        |
| SCALE MAINTENANCE                   | \$1,389          | \$500                  | \$498            | \$500                   | \$500                          | 0.00%                                                         |
| BUILDING MAINTENANCE                | \$450            | \$400                  | -                | \$400                   | \$400                          | 0.00%                                                         |
| LANDFILL IMPROVEMENT MAINTENANCE    | \$17,290         | \$20,000               | \$14,936         | \$20,000                | \$20,000                       | 0.00%                                                         |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$386,185</b> | <b>\$362,073</b>       | <b>\$408,795</b> | <b>\$359,302</b>        | <b>\$359,302</b>               | <b>-0.77%</b>                                                 |
| <b>CAPITAL OUTLAY</b>               |                  |                        |                  |                         |                                |                                                               |
| DEPRECIATION                        | \$204,414        | -                      | -                | -                       | -                              | -                                                             |
| CLOSURE AND POST CLOSURE COST       | \$110,869        | -                      | -                | -                       | -                              | -                                                             |
| VEHICLES                            | \$46,608         | -                      | -                | \$5,175                 | \$5,175                        | -                                                             |
| OTHER EQUIPMENT                     | -                | \$25,700               | \$24,950         | \$1,047,000             | \$1,047,000                    | 3,973.93%                                                     |
| LANDFILL IMPROVEMENTS               | -                | \$380,000              | \$14,537         | \$250,000               | \$250,000                      | -34.21%                                                       |
| AUDIT CAPITAL OUTLAY ADJUSTMENT     | -\$46,608        | -                      | -                | -                       | -                              | -                                                             |
| <b>Total CAPITAL OUTLAY</b>         | <b>\$315,283</b> | <b>\$405,700</b>       | <b>\$39,487</b>  | <b>\$1,302,175</b>      | <b>\$1,302,175</b>             | <b>220.97%</b>                                                |
| <b>DEBT SERVICE</b>                 |                  |                        |                  |                         |                                |                                                               |
| DEBT INTEREST                       | \$44,910         | \$43,659               | \$43,659         | \$35,781                | \$35,781                       | -18.04%                                                       |
| DEBT PRINCIPAL                      | -                | \$152,961              | \$152,961        | \$429,189               | \$429,189                      | 180.59%                                                       |
| <b>Total DEBT SERVICE</b>           | <b>\$44,910</b>  | <b>\$196,620</b>       | <b>\$196,620</b> | <b>\$464,970</b>        | <b>\$464,970</b>               | <b>136.48%</b>                                                |
| <b>TRANSFER OUT</b>                 |                  |                        |                  |                         |                                |                                                               |
| OPERATING TRANSFERS OUT             | \$96,642         | \$93,162               | \$93,162         | \$190,387               | \$189,858                      | 103.79%                                                       |
| <b>Total TRANSFER OUT</b>           | <b>\$96,642</b>  | <b>\$93,162</b>        | <b>\$93,162</b>  | <b>\$190,387</b>        | <b>\$189,858</b>               | <b>103.79%</b>                                                |

| Category           | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|--------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| Total Expenditures | \$1,133,964 | \$1,392,587            | \$1,038,397 | \$2,665,829             | \$2,665,300                    | 91.39%                                                        |

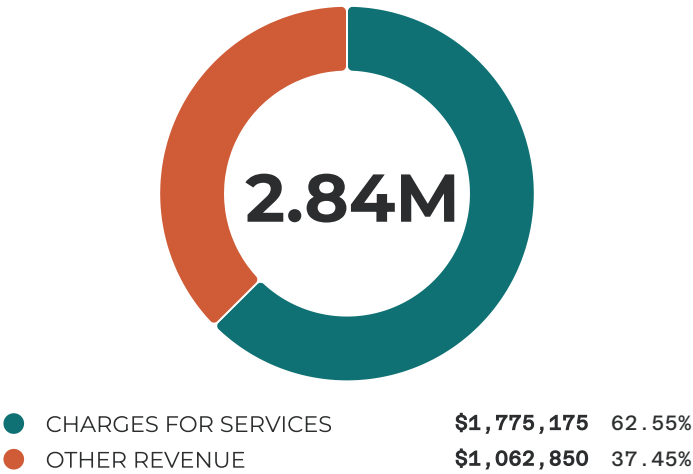
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source



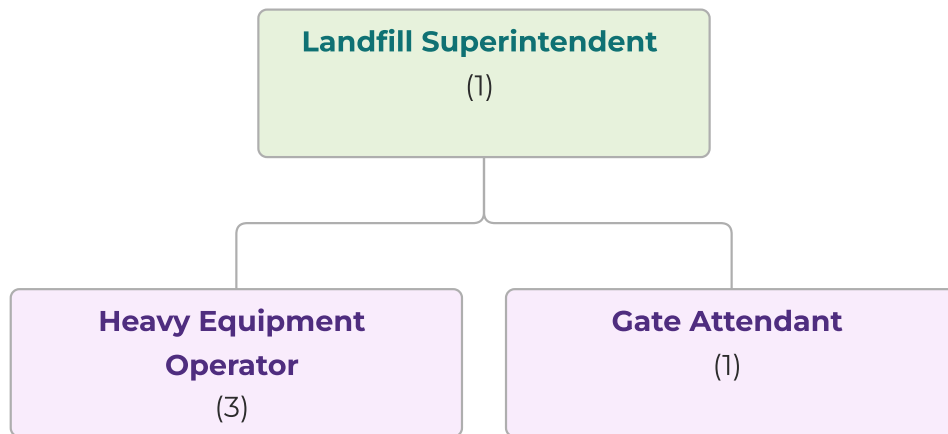
Revenues by Revenue Source

| Category             | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|----------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| CHARGES FOR SERVICES | \$1,533,833 | \$1,449,375            | \$1,812,724 | \$1,775,175             | \$1,775,175                    | 22.48%                                                        |
| OTHER REVENUE        | \$178,447   | \$80,850               | \$116,610   | \$1,062,850             | \$1,062,850                    | 1,214.59%                                                     |
| TRANSFER IN          | \$1,679     | -                      | -           | -                       | -                              | -                                                             |
| Total Revenues       | \$1,713,959 | \$1,530,225            | \$1,929,334 | \$2,838,025             | \$2,838,025                    | 85.46%                                                        |

Personnel Summary

There are five full-time employees assigned to the Landfill Department.

## Landfill



## Summary of Goals

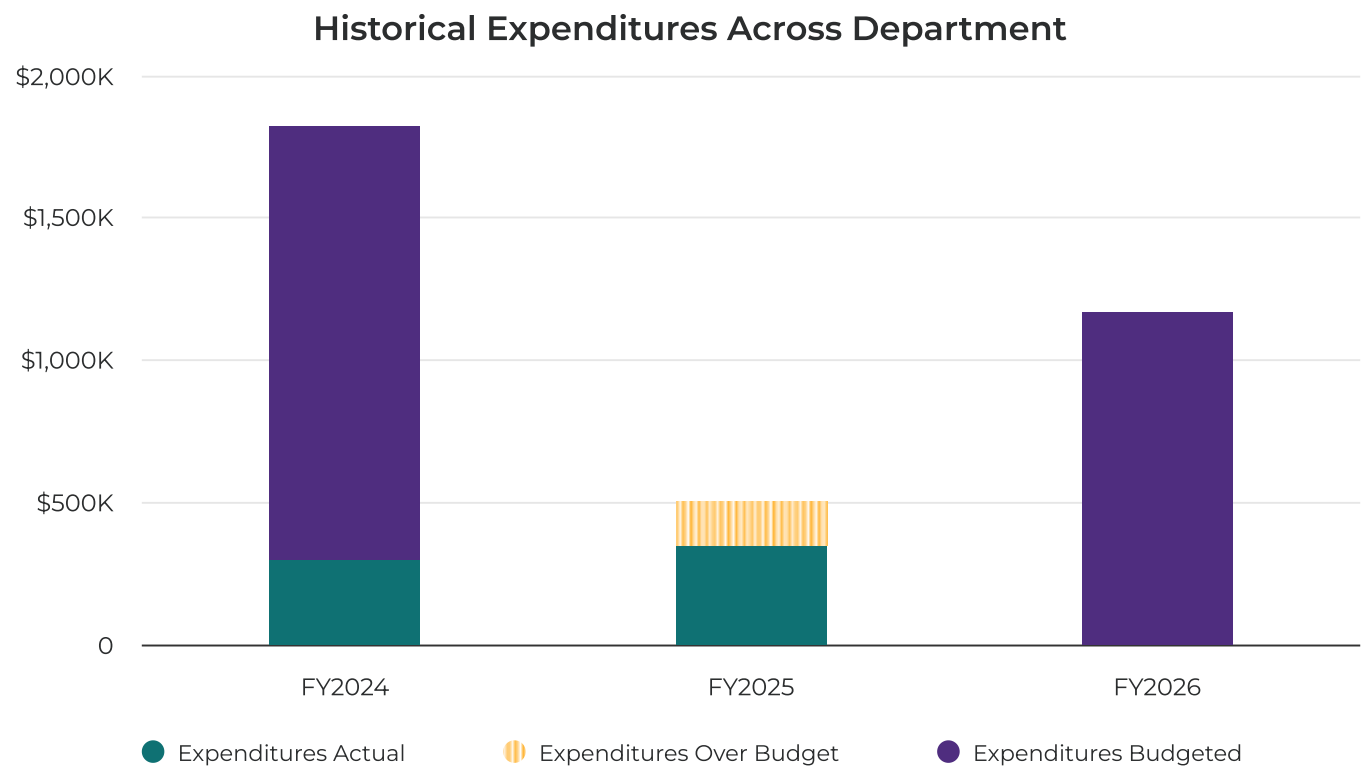
- Provide daily cover for all solid waste deposited into landfill.
- Respond to customer requests regarding the landfill quickly and efficiently.
- Process payments and cash receipts accurately and timely.
- Make deposits in a timely manner.
- Provide good, prompt, personal, face-to-face and phone assistance to citizens.



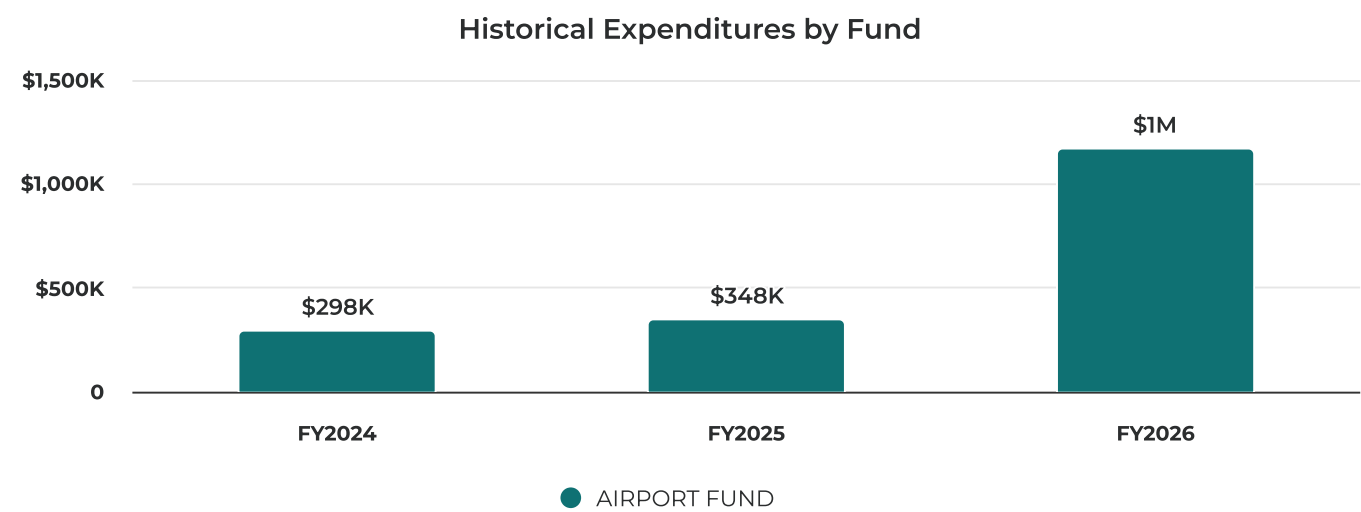
# AIRPORT

The Airport department is responsible for the ongoing operations and improvements associated with the public aviation facilities at the Stephenville Clark Regional Airport.

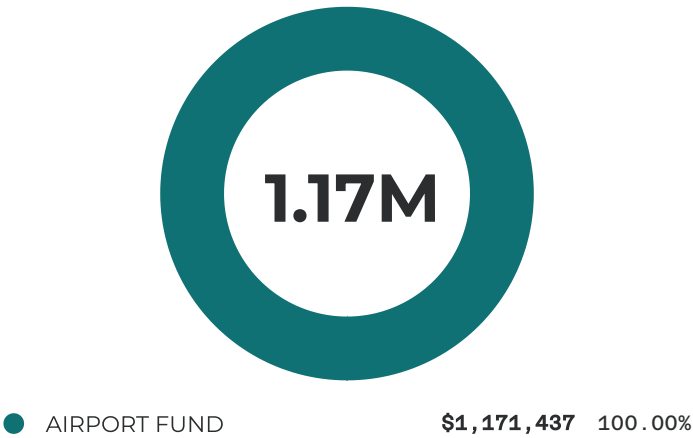
## Expenditure Summary



## Expenditures by Fund



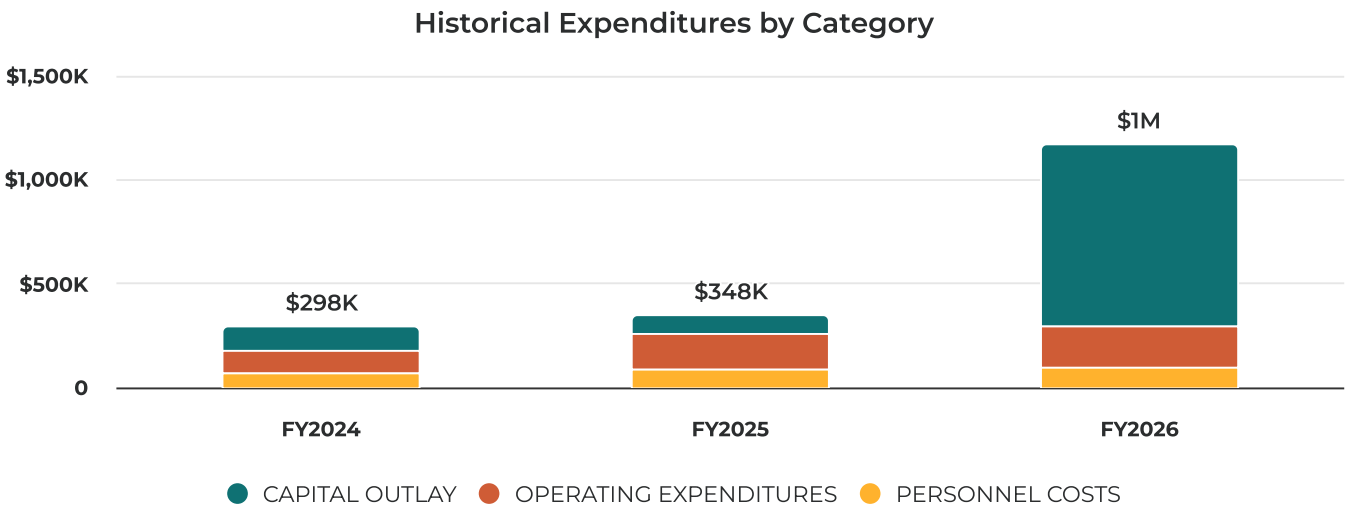
FY26 Expenditures by Fund



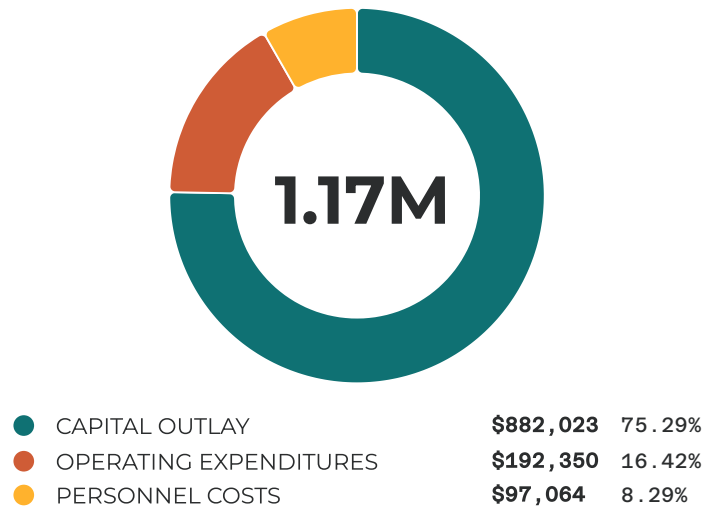
Expenditures by Fund

| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| AIRPORT FUND       | \$297,655      | \$348,083                    | \$499,938      | \$1,171,437                   | \$1,171,437                             | 236.54%                                                                         |
| Total Expenditures | \$297,655      | \$348,083                    | \$499,938      | \$1,171,437                   | \$1,171,437                             | 236.54%                                                                         |

Expenditures by Category



## FY26 Expenditures by Category



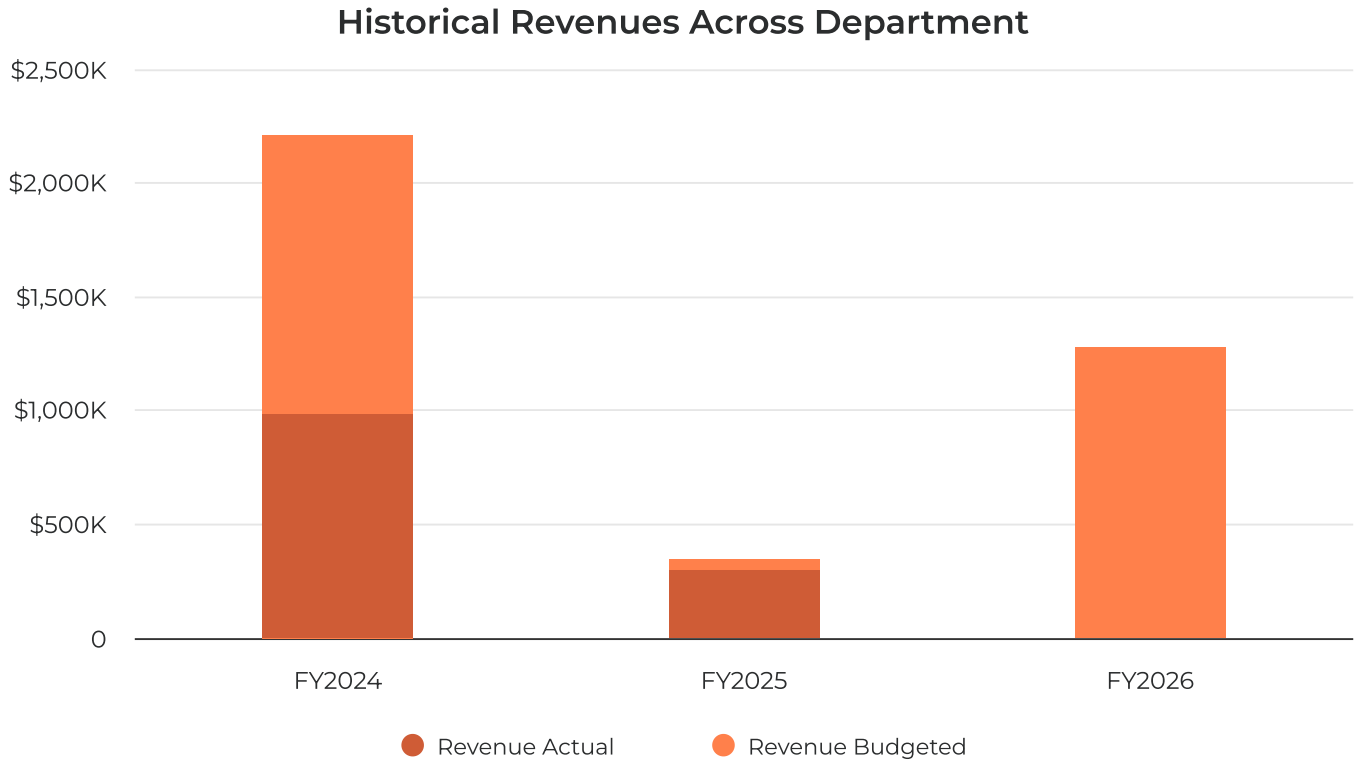
## Expenditures by Category

| Category                          | FY 2024<br>YTD  | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD  | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------|-----------------|------------------------------|-----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| <b>PERSONNEL COSTS</b>            |                 |                              |                 |                               |                                         |                                                                                 |
| SALARIES                          | \$58,602        | \$58,808                     | \$52,633        | \$65,928                      | \$65,928                                | 12.11%                                                                          |
| OVERTIME                          | -               | \$1,696                      | -               | \$1,912                       | \$1,912                                 | 12.74%                                                                          |
| PART-TIME WAGES                   | -               | \$5,886                      | -               | \$5,762                       | \$5,762                                 | -2.11%                                                                          |
| INCENTIVE PAY                     | \$190           | -                            | \$323           | \$360                         | \$360                                   | -                                                                               |
| SICK TIME BUY BACK                | -               | -                            | -               | \$1,266                       | \$1,266                                 | -                                                                               |
| ONE-TIME PAY<br>ADJUSTMENT        | \$154           | \$647                        | \$588           | \$716                         | \$716                                   | 10.66%                                                                          |
| RETIREMENT                        | -\$6,211        | \$6,095                      | \$4,315         | \$6,895                       | \$6,895                                 | 13.13%                                                                          |
| SOCIAL SECURITY                   | \$4,439         | \$5,174                      | \$4,094         | \$5,855                       | \$5,855                                 | 13.16%                                                                          |
| WORKER'S<br>COMPENSATION          | \$249           | \$303                        | \$258           | \$293                         | \$293                                   | -3.30%                                                                          |
| GROUP INSURANCE                   | \$6,907         | \$7,034                      | \$6,409         | \$7,477                       | \$7,477                                 | 6.30%                                                                           |
| CELL PHONE<br>ALLOWANCE           | -               | \$600                        | -               | \$600                         | \$600                                   | 0.00%                                                                           |
| <b>Total PERSONNEL COSTS</b>      | <b>\$64,330</b> | <b>\$86,243</b>              | <b>\$68,618</b> | <b>\$97,064</b>               | <b>\$97,064</b>                         | <b>12.55%</b>                                                                   |
| <b>OPERATING<br/>EXPENDITURES</b> |                 |                              |                 |                               |                                         |                                                                                 |
| POSTAGE                           | \$3             | -                            | \$3             | -                             | -                                       | -                                                                               |
| COMMUNICATIONS                    | \$2,642         | \$2,652                      | \$2,310         | \$2,820                       | \$2,820                                 | 6.33%                                                                           |
| ADVERTISING                       | \$147           | \$197                        | \$419           | \$80                          | \$80                                    | -59.39%                                                                         |
| TRAINING & EDUCATION              | \$3,011         | \$3,715                      | \$3,347         | \$3,760                       | \$3,760                                 | 1.21%                                                                           |
| INSURANCE                         | \$8,423         | \$8,922                      | \$12,993        | \$16,225                      | \$16,225                                | 81.85%                                                                          |
| UTILITIES                         | \$39,104        | \$39,520                     | \$43,068        | \$61,956                      | \$61,956                                | 56.77%                                                                          |
| DUES & SUBSCRIPTIONS              | \$425           | \$425                        | \$425           | \$475                         | \$475                                   | 11.76%                                                                          |

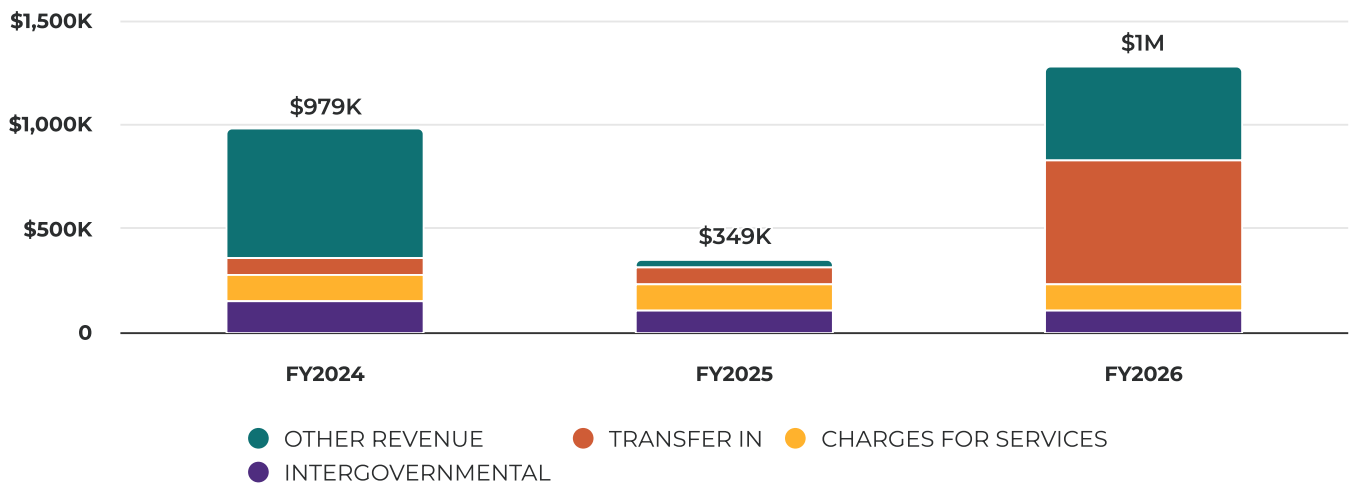
# AIRPORT

| Category                            | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OUTSIDE PROFESSIONALS               | \$2,225          | -                            | -                | -                             | -                                       | -                                                                               |
| SPECIAL SERVICES                    | \$1,491          | \$1,440                      | \$1,026          | \$800                         | \$800                                   | -44.44%                                                                         |
| STATE FEES                          | \$103            | \$210                        | \$200            | \$210                         | \$210                                   | 0.00%                                                                           |
| PEST AND GERM CONTROL               | \$360            | \$360                        | \$300            | \$360                         | \$360                                   | 0.00%                                                                           |
| CONTRACTUAL SERVICES                | \$3,674          | -                            | \$3,300          | -                             | -                                       | -                                                                               |
| SPECIAL EVENTS                      | \$3,818          | \$5,000                      | \$3,475          | \$5,300                       | \$5,300                                 | 6.00%                                                                           |
| CLOTHING ALLOWANCE                  | \$47             | \$200                        | \$116            | -                             | -                                       | -100.00%                                                                        |
| JANITORIAL SUPPLIES                 | \$645            | \$720                        | -                | \$500                         | \$500                                   | -30.56%                                                                         |
| GAS & OIL                           | \$128            | \$200                        | \$95             | \$200                         | \$200                                   | 0.00%                                                                           |
| OTHER SUPPLIES                      | \$335            | -                            | \$1,197          | -                             | -                                       | -                                                                               |
| COMPUTER SUPPLIES                   | \$1,610          | \$500                        | \$135            | -                             | -                                       | -100.00%                                                                        |
| VEHICLE MAINTENANCE                 | \$790            | \$1,100                      | \$1,279          | \$800                         | \$800                                   | -27.27%                                                                         |
| OTHER EQUIPMENT MAINTENANCE         | \$1,828          | \$2,350                      | \$1,149          | \$2,450                       | \$2,450                                 | 4.26%                                                                           |
| AWOS MAINTENANCE                    | \$5,966          | \$6,000                      | \$3,886          | \$6,525                       | \$6,525                                 | 8.75%                                                                           |
| BUILDING MAINTENANCE                | \$17,082         | \$7,600                      | \$9,563          | \$1,000                       | \$1,000                                 | -86.84%                                                                         |
| AIRPORT MAINTENANCE                 | \$20,172         | \$87,000                     | \$88,899         | \$88,889                      | \$88,889                                | 2.17%                                                                           |
| <b>Total OPERATING EXPENDITURES</b> | <b>\$114,029</b> | <b>\$168,111</b>             | <b>\$177,186</b> | <b>\$192,350</b>              | <b>\$192,350</b>                        | <b>14.42%</b>                                                                   |
| <b>CAPITAL OUTLAY</b>               |                  |                              |                  |                               |                                         |                                                                                 |
| DEPRECIATION                        | \$119,257        | -                            | -                | -                             | -                                       | -                                                                               |
| AIRPORT IMPROVEMENTS                | \$95,801         | \$50,000                     | -                | \$50,000                      | \$50,000                                | 0.00%                                                                           |
| AIRPORT IMPROVEMENTS                | \$5,360          | \$35,849                     | -                | \$35,849                      | \$35,849                                | 0.00%                                                                           |
| AIRPORT IMPROVEMENTS                | -                | -                            | -                | \$31,881                      | \$31,881                                | -                                                                               |
| AIRPORT IMPROVEMENTS                | \$730,466        | \$7,880                      | -                | \$764,293                     | \$764,293                               | 9,599.15%                                                                       |
| AIRPORT IMPROVEMENTS                | -                | -                            | \$254,133        | -                             | -                                       | -                                                                               |
| LOSS ON SALE OF ASSETS              | \$39             | -                            | -                | -                             | -                                       | -                                                                               |
| AUDIT CAPITAL OUTLAY ADJUSTMENT     | -\$831,627       | -                            | -                | -                             | -                                       | -                                                                               |
| <b>Total CAPITAL OUTLAY</b>         | <b>\$119,296</b> | <b>\$93,729</b>              | <b>\$254,133</b> | <b>\$882,023</b>              | <b>\$882,023</b>                        | <b>841.04%</b>                                                                  |
| <b>Total Expenditures</b>           | <b>\$297,655</b> | <b>\$348,083</b>             | <b>\$499,938</b> | <b>\$1,171,437</b>            | <b>\$1,171,437</b>                      | <b>236.54%</b>                                                                  |

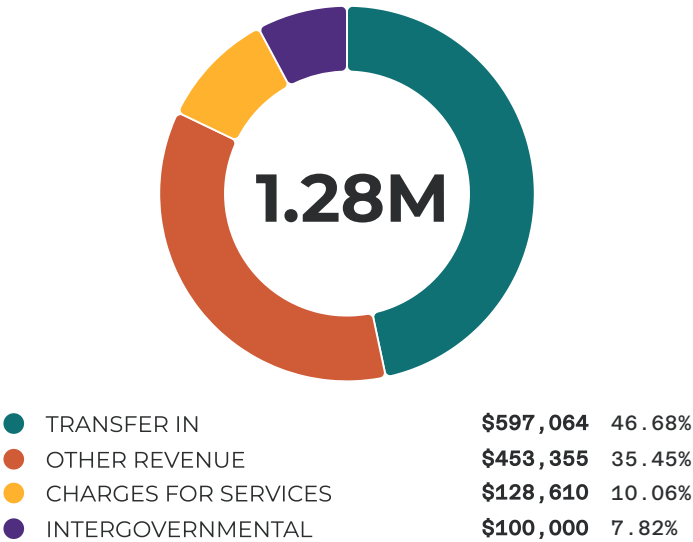
## Revenue Summary



## Revenues by Revenue Source



FY26 Revenues by Revenue Source



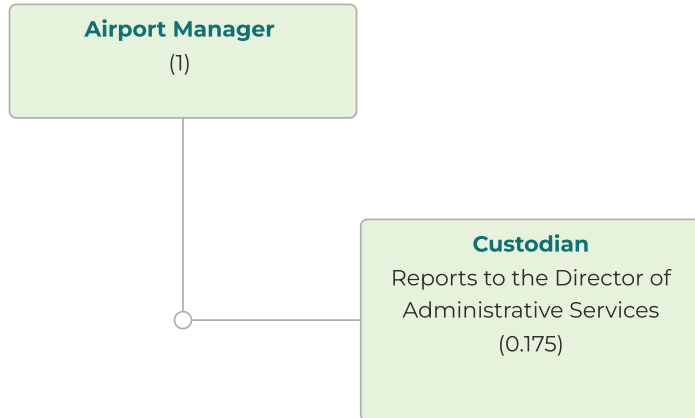
Revenues by Revenue Source

| Category             | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| INTERGOVERNMENTAL    | \$145,000      | \$100,000                    | \$86,988       | \$100,000                     | \$100,000                               | 0.00%                                                                           |
| CHARGES FOR SERVICES | \$128,304      | \$130,350                    | \$133,588      | \$128,610                     | \$128,610                               | -1.33%                                                                          |
| OTHER REVENUE        | \$621,847      | \$39,356                     | \$230          | \$453,355                     | \$453,355                               | 1,051.93%                                                                       |
| TRANSFER IN          | \$83,780       | \$79,134                     | \$79,134       | \$597,064                     | \$597,064                               | 654.50%                                                                         |
| Total Revenues       | \$978,931      | \$348,840                    | \$299,939      | \$1,279,029                   | \$1,279,029                             | 266.65%                                                                         |

Personnel Summary

There is one full-time and one part-time employee assigned to the Airport.

## Airport



## Summary of Goals

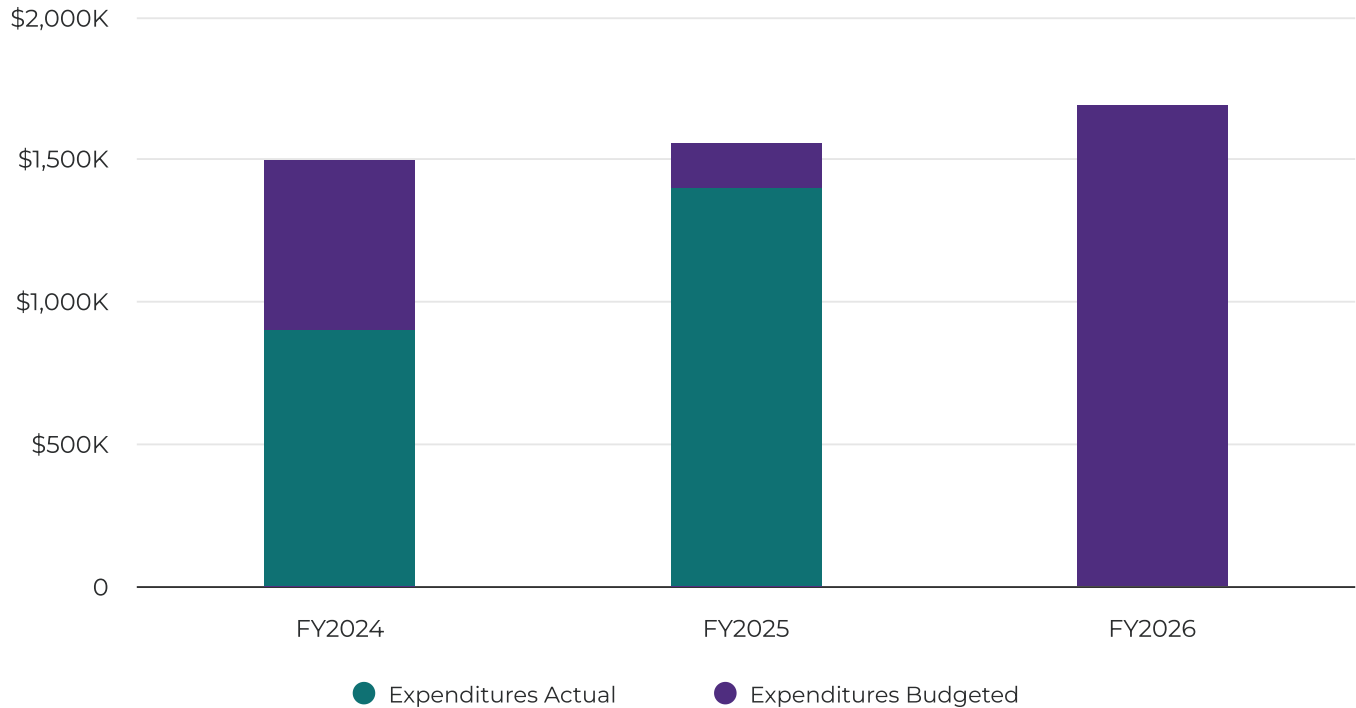
- Maintain compliance with State and Federal requirements for airport operations.
- Operate the facilities in the most cost-efficient manner possible.
- Provide a safe and clean environment for employees, citizens, and travelers.
- Deliver services to customers in a timely manner.
- Prolong the useful life of Airport facilities.
- Oversee Runway projects.

# STORMWATER DRAINAGE

Stormwater drainage maintenance and improvements are budgeted in this department. Debt service payments for stormwater drainage improvements are also budgeted here. Transfers are made to the Water and Wastewater fund, which performs the billing services for stormwater drainage.

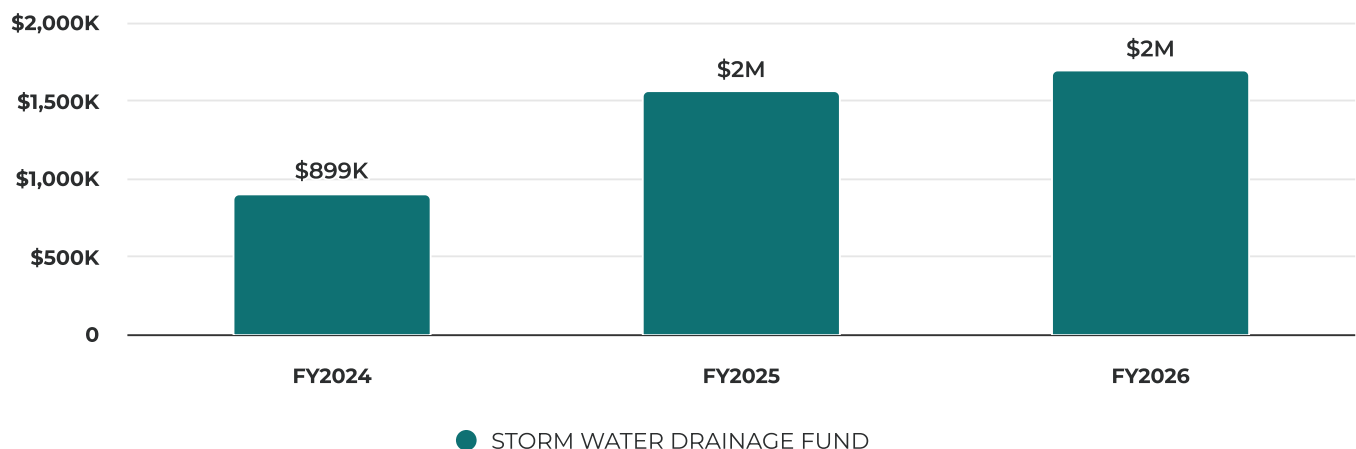
## Expenditure Summary

Historical Expenditures Across Department



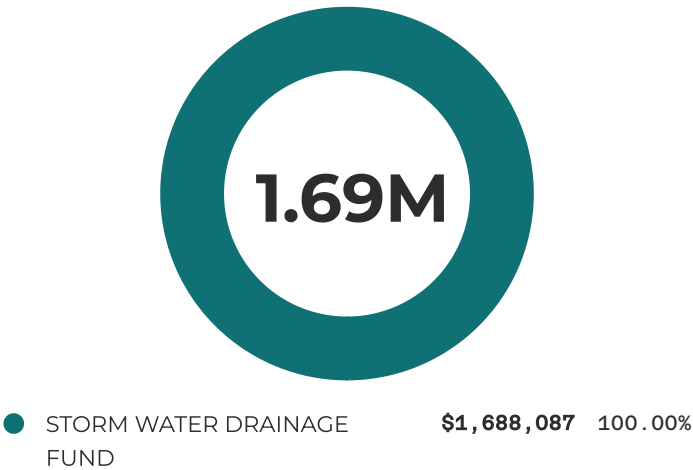
## Expenditures by Fund

Historical Expenditures by Fund





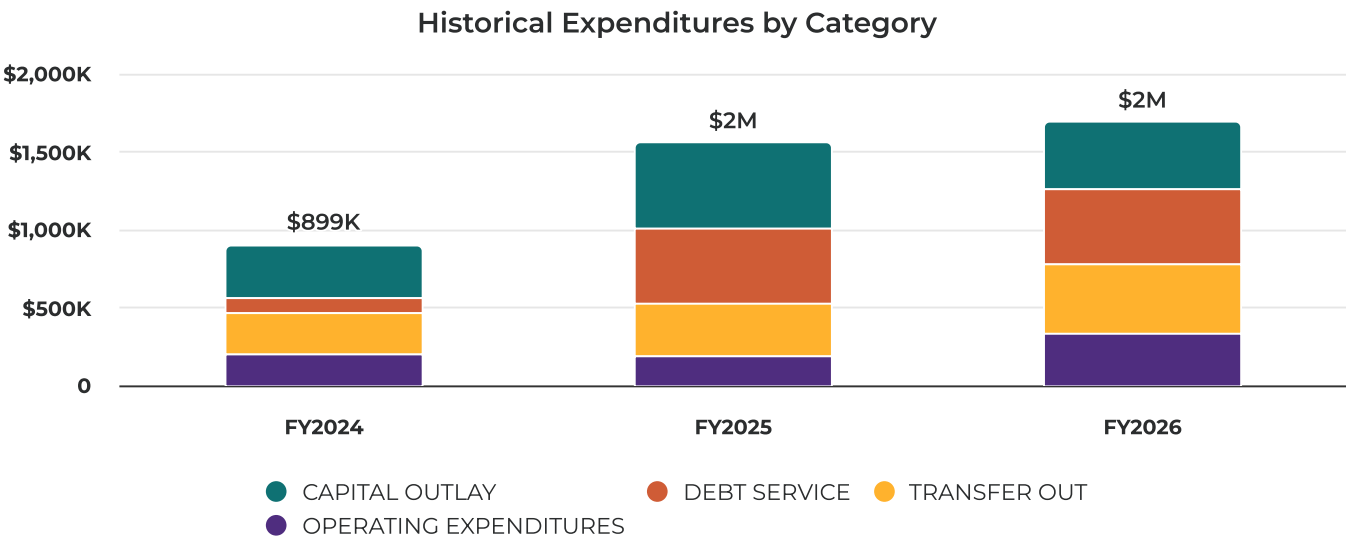
FY26 Expenditures by Fund



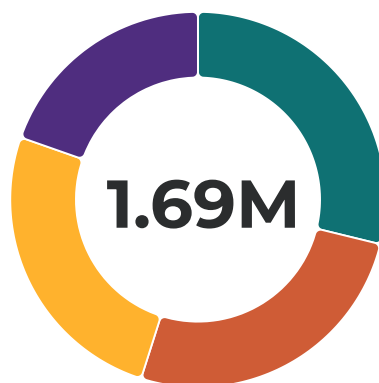
Expenditures by Fund

| Category                  | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|---------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| STORM WATER DRAINAGE FUND | \$898,628   | \$1,558,251            | \$1,401,121 | \$1,688,354             | \$1,688,087                    | 8.33%                                                         |
| Total Expenditures        | \$898,628   | \$1,558,251            | \$1,401,121 | \$1,688,354             | \$1,688,087                    | 8.33%                                                         |

Expenditures by Category



## FY26 Expenditures by Category



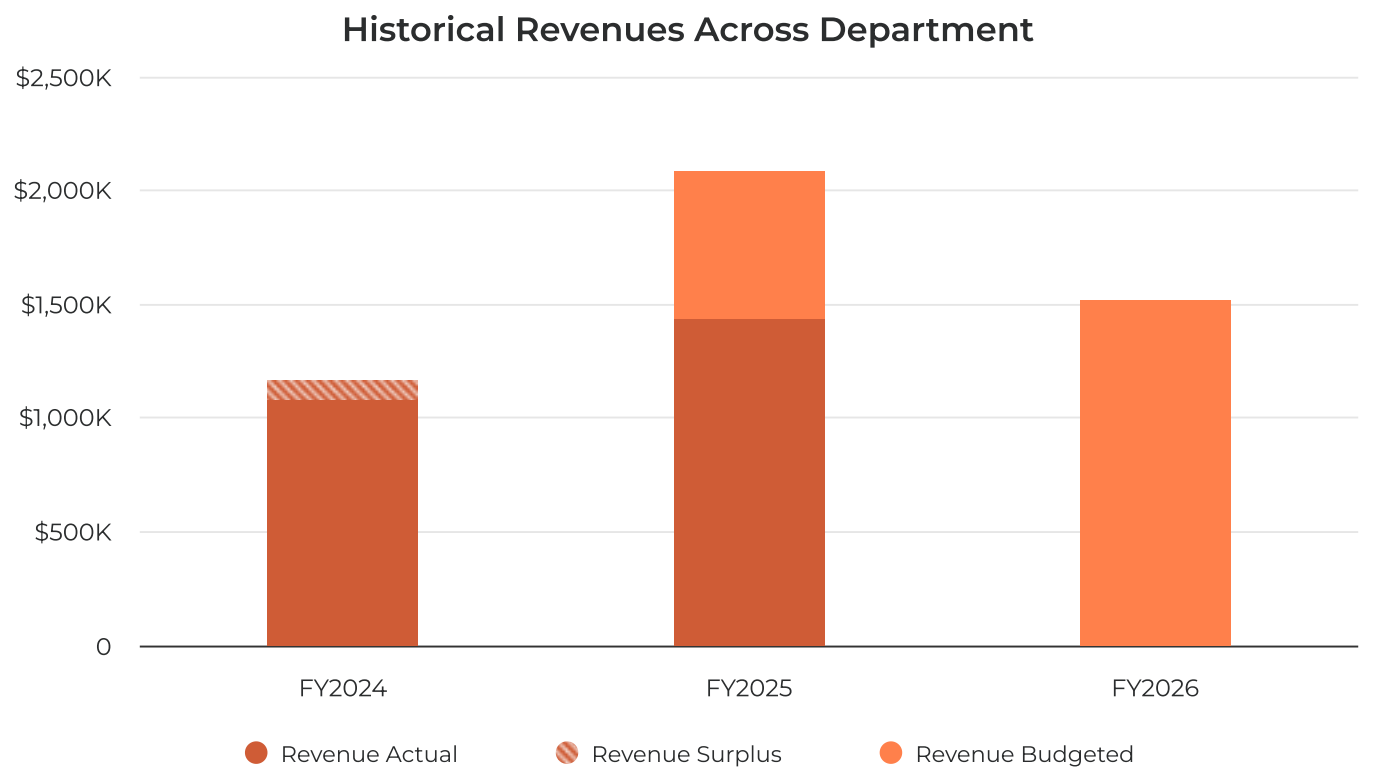
|                        |           |        |
|------------------------|-----------|--------|
| DEBT SERVICE           | \$486,588 | 28.82% |
| TRANSFER OUT           | \$440,248 | 26.08% |
| CAPITAL OUTLAY         | \$430,000 | 25.47% |
| OPERATING EXPENDITURES | \$331,251 | 19.62% |

## Expenditures by Category

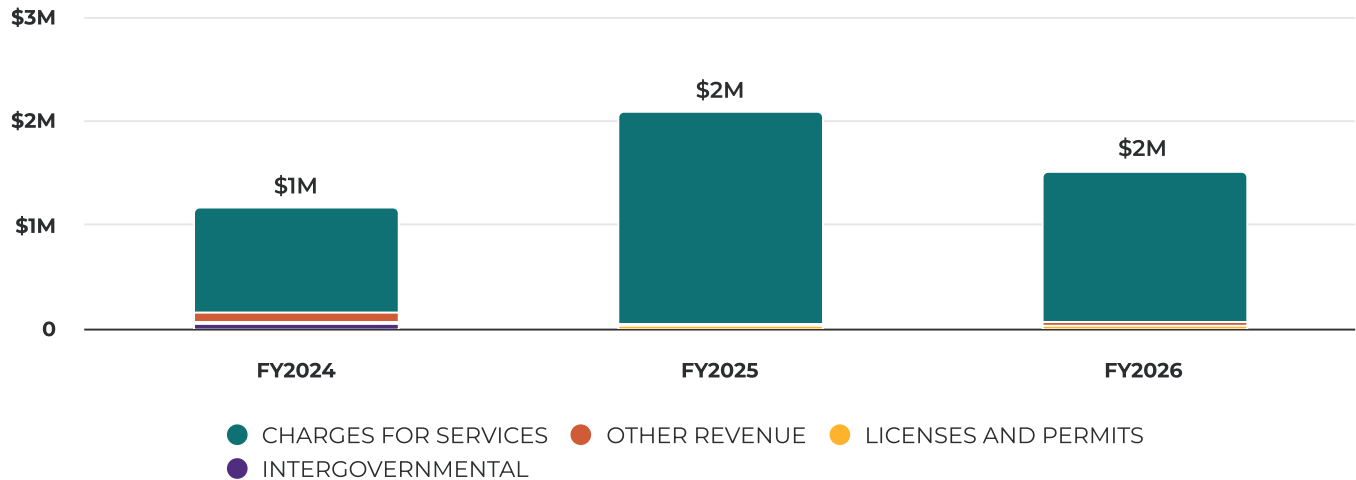
| Category                            | FY 2024 YTD | FY 2025 Amended Budget | FY 2025 YTD | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-------------------------------------|-------------|------------------------|-------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| <b>OPERATING EXPENDITURES</b>       |             |                        |             |                         |                                |                                                               |
| COMMUNICATIONS                      | -           | \$120                  | -           | -                       | -                              | -100.00%                                                      |
| OUTSIDE PROFESSIONALS               | \$154,161   | \$131,468              | \$31,017    | \$131,251               | \$131,251                      | -0.17%                                                        |
| STORM DRAINAGE MAINTENANCE          | \$44,763    | \$50,000               | \$1,099     | \$200,000               | \$200,000                      | 300.00%                                                       |
| BANK CHARGES                        | \$1,350     | -                      | \$350       | -                       | -                              | -                                                             |
| <b>Total OPERATING EXPENDITURES</b> | \$200,274   | \$181,588              | \$32,465    | \$331,251               | \$331,251                      | 82.42%                                                        |
| <b>CAPITAL OUTLAY</b>               |             |                        |             |                         |                                |                                                               |
| DEPRECIATION                        | \$335,349   | -                      | -           | -                       | -                              | -                                                             |
| STORM WATER DRAINAGE CONSTRUCT      | \$90,930    | \$554,218              | \$546,241   | \$430,000               | \$430,000                      | -22.41%                                                       |
| AUDIT CAPITAL OUTLAY ADJUSTMENT     | -\$90,930   | -                      | -           | -                       | -                              | -                                                             |
| <b>Total CAPITAL OUTLAY</b>         | \$335,349   | \$554,218              | \$546,241   | \$430,000               | \$430,000                      | -22.41%                                                       |
| <b>DEBT SERVICE</b>                 |             |                        |             |                         |                                |                                                               |
| BOND INTEREST                       | \$97,278    | \$144,658              | \$144,628   | \$131,588               | \$131,588                      | -9.04%                                                        |
| BOND PRINCIPAL                      | -           | \$340,000              | \$340,000   | \$355,000               | \$355,000                      | 4.41%                                                         |
| <b>Total DEBT SERVICE</b>           | \$97,278    | \$484,658              | \$484,628   | \$486,588               | \$486,588                      | 0.40%                                                         |
| <b>TRANSFER OUT</b>                 |             |                        |             |                         |                                |                                                               |
| ADMIN TRANSFER TO GENERAL           | \$171,145   | \$229,344              | \$229,344   | \$245,884               | \$245,617                      | 7.10%                                                         |
| ADMIN TRANSFER TO WATER             | \$94,582    | \$108,443              | \$108,443   | \$194,631               | \$194,631                      | 79.48%                                                        |

| Category           | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025 YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|--------------------|----------------|------------------------------|-------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| Total TRANSFER OUT | \$265,727      | \$337,787                    | \$337,787   | \$440,515                     | \$440,248                               | 30.33%                                                                          |
| Total Expenditures | \$898,628      | \$1,558,251                  | \$1,401,121 | \$1,688,354                   | \$1,688,087                             | 8.33%                                                                           |

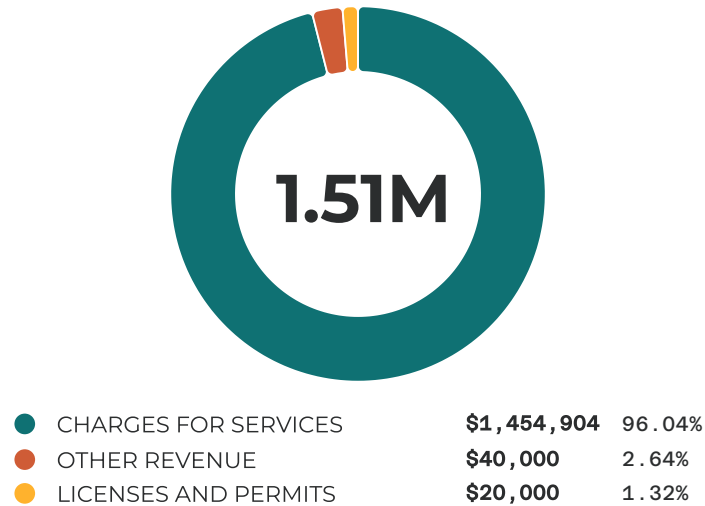
Revenue Summary



## Revenues by Revenue Source



### FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD        | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|--------------------|------------------------|--------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| LICENSES AND PERMITS  | \$17,968           | \$20,000               | \$82,653           | \$20,000                | \$20,000                       | 0.00%                                                         |
| INTERGOVERNMENTAL     | \$39,019           | -                      | -                  | -                       | -                              | -                                                             |
| CHARGES FOR SERVICES  | \$1,000,755        | \$2,046,850            | \$1,306,360        | \$1,454,904             | \$1,454,904                    | -28.92%                                                       |
| OTHER REVENUE         | \$101,748          | \$20,000               | \$45,727           | \$40,000                | \$40,000                       | 100.00%                                                       |
| <b>Total Revenues</b> | <b>\$1,159,490</b> | <b>\$2,086,850</b>     | <b>\$1,434,740</b> | <b>\$1,514,904</b>      | <b>\$1,514,904</b>             | <b>-27.41%</b>                                                |

## Personnel Summary

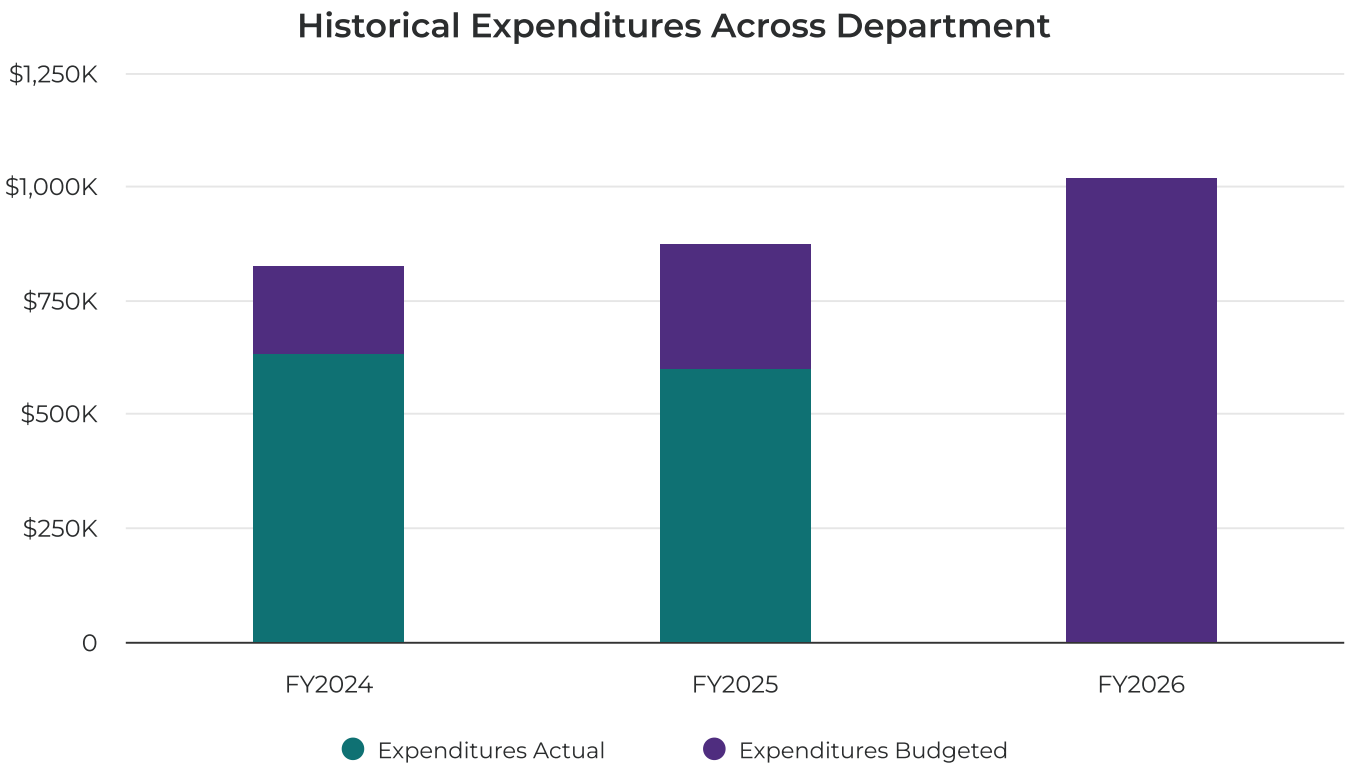
There are no employees assigned to Stormwater Drainage. Improvements are normally contracted. Maintenance is typically performed by the Street Department employees; administrative transfers to the General Fund cover this expense.

# TOURISM

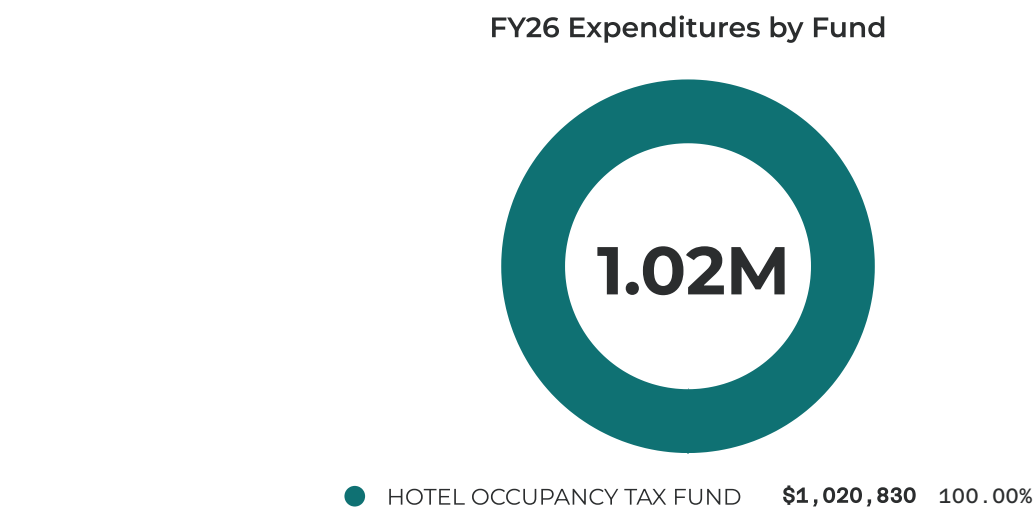
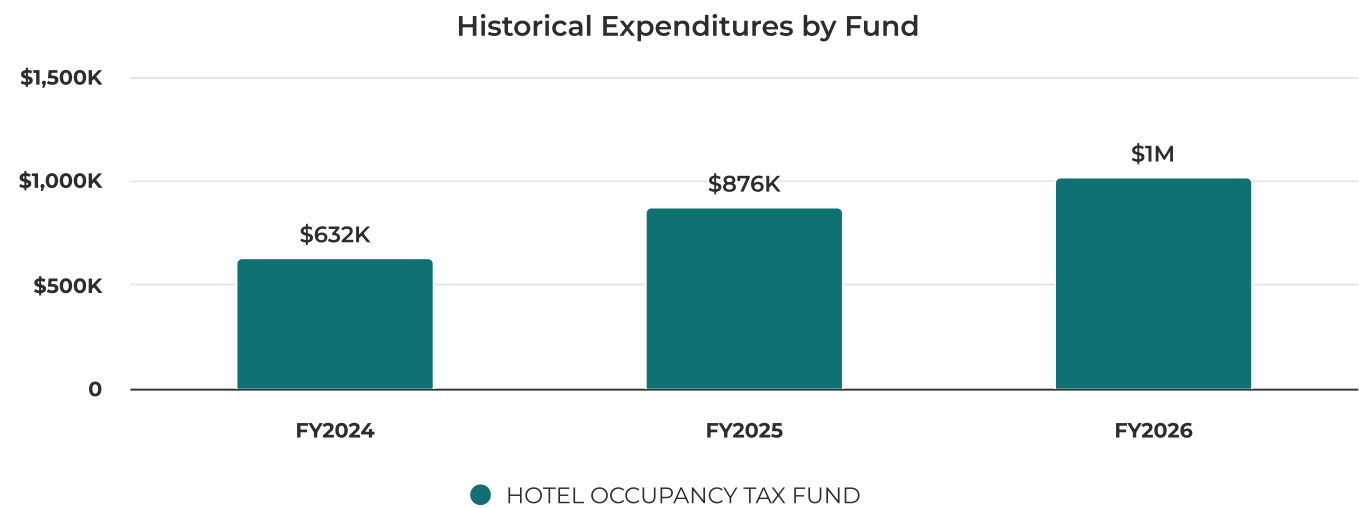
The Tourism department is responsible for spending the hotel occupancy taxes, which are restricted for use to enhance and promote tourism and convention activity within the City. The Tourism Manager expends funds to attract overnight visitors to the City of Stephenville.

Debt service payments funded by the sports venue tax are also expended in this department.

## Expenditure Summary



## Expenditures by Fund

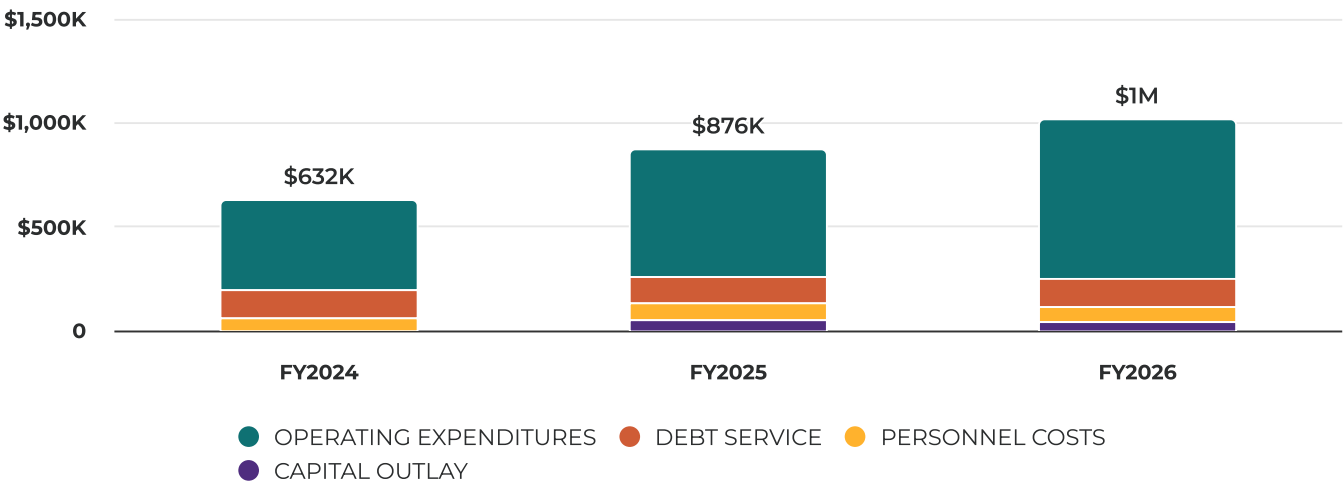


### Expenditures by Fund

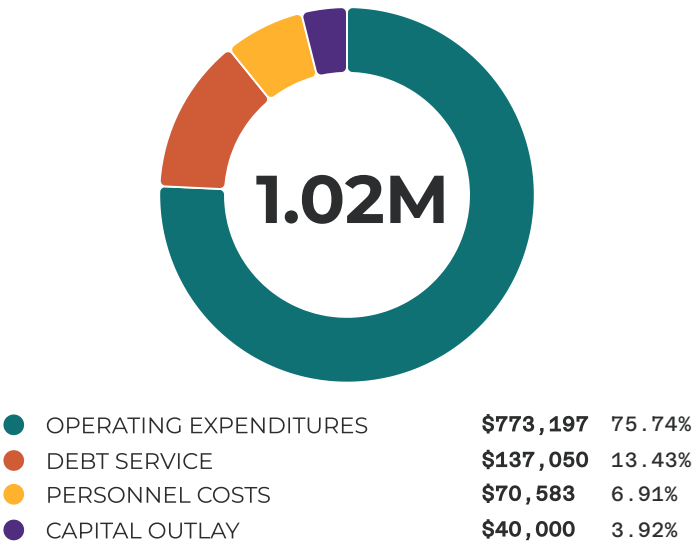
| Category                    | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| HOTEL OCCUPANCY TAX<br>FUND | \$631,724      | \$876,407                    | \$598,066      | \$837,830                     | \$1,020,830                             | 16.48%                                                                          |
| Total Expenditures          | \$631,724      | \$876,407                    | \$598,066      | \$837,830                     | \$1,020,830                             | 16.48%                                                                          |

# Expenditures by Category

Historical Expenditures by Category



FY26 Expenditures by Category



## Expenditures by Category

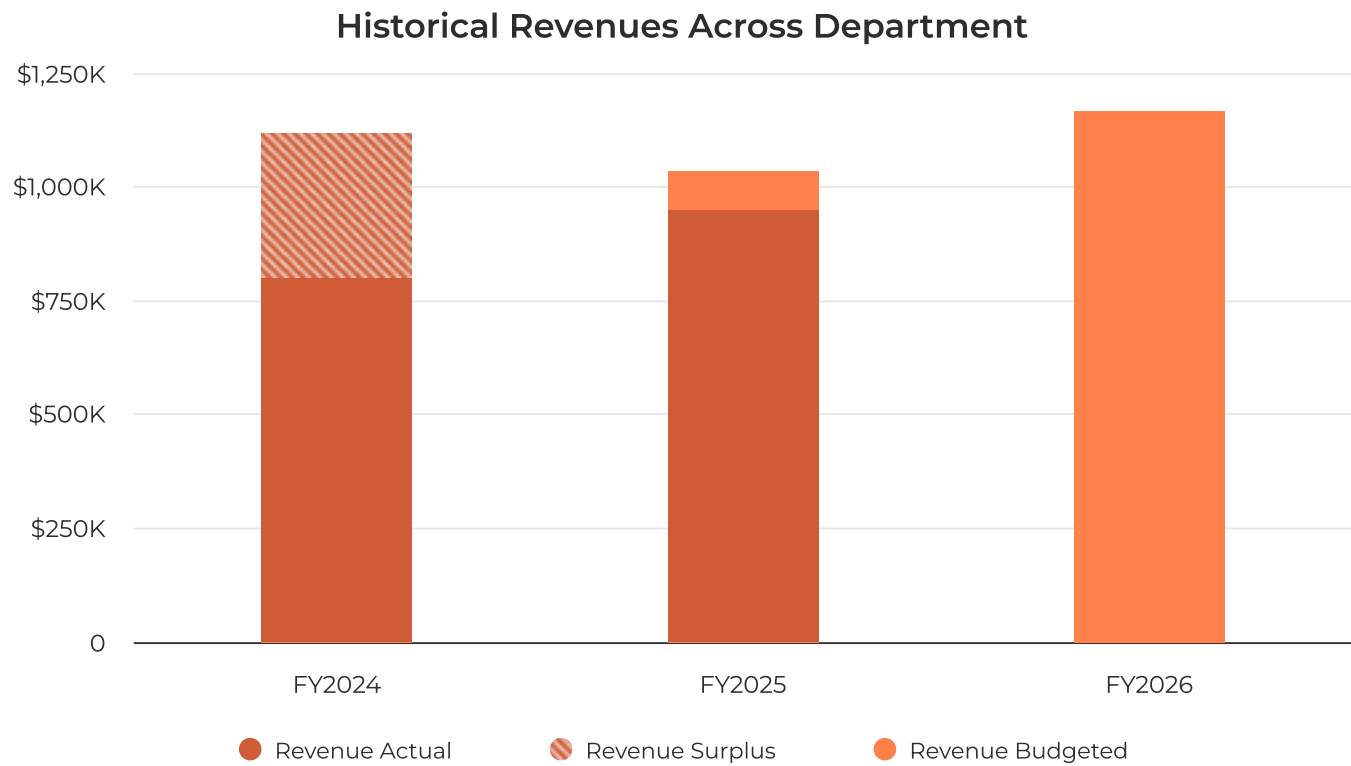
| Category                   | FY 2024<br>YTD | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|----------------------------|----------------|------------------------------|----------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| PERSONNEL COSTS            |                |                              |                |                               |                                         |                                                                                 |
| SALARIES                   | \$43,586       | \$54,592                     | \$43,081       | \$50,446                      | \$50,446                                | -7.59%                                                                          |
| ONE-TIME PAY<br>ADJUSTMENT | \$496          | \$545                        | \$74           | \$504                         | \$504                                   | -7.52%                                                                          |
| RETIREMENT                 | \$3,720        | \$5,276                      | \$3,736        | \$4,908                       | \$4,908                                 | -6.97%                                                                          |



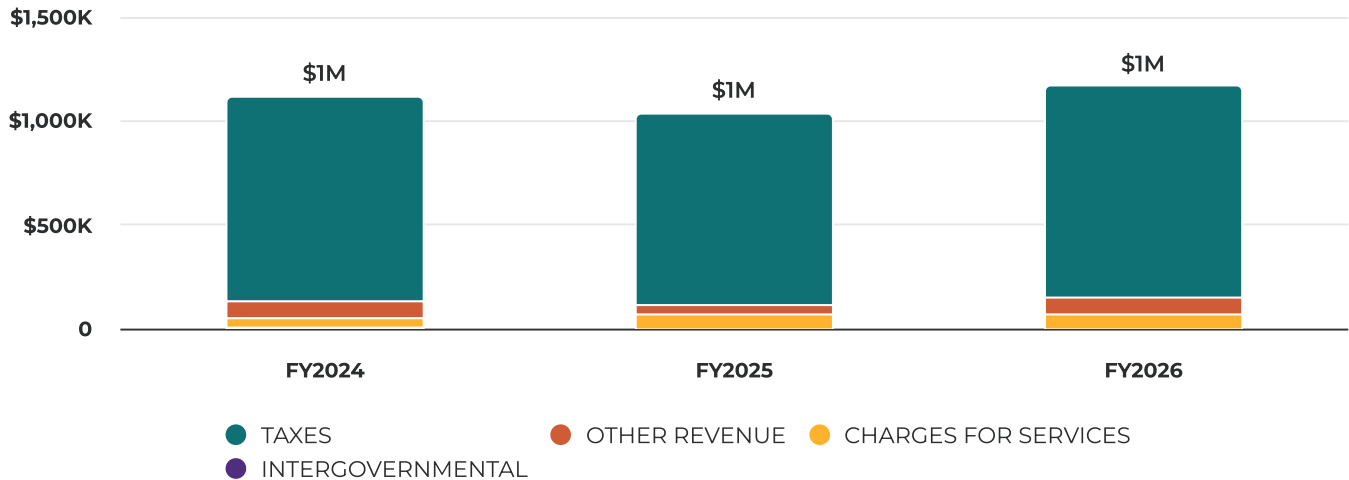
| Category                                      | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| SOCIAL SECURITY                               | \$3,599          | \$4,493                      | \$3,540          | \$4,173                       | \$4,173                                 | -7.12%                                                                          |
| WORKER'S<br>COMPENSATION                      | \$114            | \$125                        | \$106            | \$107                         | \$107                                   | -14.40%                                                                         |
| GROUP INSURANCE                               | \$5,720          | \$7,034                      | \$5,781          | \$6,845                       | \$6,845                                 | -2.69%                                                                          |
| CAR ALLOWANCE                                 | \$3,030          | \$3,600                      | \$3,195          | \$3,600                       | \$3,600                                 | 0.00%                                                                           |
| <b>Total PERSONNEL COSTS</b>                  | <b>\$60,265</b>  | <b>\$75,665</b>              | <b>\$59,512</b>  | <b>\$70,583</b>               | <b>\$70,583</b>                         | <b>-6.72%</b>                                                                   |
| <b>OPERATING<br/>EXPENDITURES</b>             |                  |                              |                  |                               |                                         |                                                                                 |
| POSTAGE                                       | \$464            | \$1,000                      | \$551            | \$1,370                       | \$1,370                                 | 37.00%                                                                          |
| COMMUNICATIONS                                | \$839            | \$852                        | \$874            | \$1,080                       | \$1,080                                 | 26.76%                                                                          |
| ADVERTISING                                   | \$38,583         | \$113,925                    | \$78,515         | \$75,000                      | \$75,000                                | -34.17%                                                                         |
| EDUCATION & TRAINING                          | \$7,006          | \$10,300                     | \$6,113          | \$8,000                       | \$8,000                                 | -22.33%                                                                         |
| OTHER INSURANCE                               | \$132            | \$190                        | \$206            | \$257                         | \$257                                   | 35.26%                                                                          |
| DUES & SUBSCRIPTIONS                          | \$27,545         | \$27,870                     | \$34,058         | \$31,290                      | \$31,290                                | 12.27%                                                                          |
| OUTSIDE PROFESSIONAL                          | \$1,017          | \$64,750                     | \$25,300         | \$39,750                      | \$39,750                                | -38.61%                                                                         |
| H/M TAX-SPECIAL EVENTS                        | \$96,176         | \$152,250                    | \$63,120         | \$145,750                     | \$145,750                               | -4.27%                                                                          |
| OFFICE SUPPLIES                               | \$352            | \$600                        | \$298            | \$600                         | \$600                                   | 0.00%                                                                           |
| WEARING APPAREL                               | \$87             | -                            | \$53             | \$100                         | \$100                                   | -                                                                               |
| OPERATING SUPPLIES                            | \$216            | -                            | \$169            | -                             | -                                       | -                                                                               |
| UNDESIGNATED GRANT<br>FUNDS                   | \$10,000         | \$10,000                     | -                | \$10,000                      | \$10,000                                | 0.00%                                                                           |
| H/M TAX-MUSEUM                                | \$2,014          | -                            | \$16,001         | -                             | -                                       | -                                                                               |
| TARLETON FFA                                  | \$4,000          | \$5,000                      | \$4,500          | \$5,000                       | \$5,000                                 | 0.00%                                                                           |
| WESTERN HERITAGE<br>WALK OF FAME<br>INDUCTION | -                | -                            | -                | \$5,000                       | \$5,000                                 | -                                                                               |
| TARLETON RODEO                                | \$7,500          | \$7,500                      | \$7,500          | \$7,500                       | \$7,500                                 | 0.00%                                                                           |
| COWBOY CAPITAL PRO<br>RODEO                   | \$15,000         | \$15,000                     | \$15,000         | \$15,000                      | \$198,000                               | 1,220.00%                                                                       |
| PROMOTIONAL ITEMS                             | \$9,379          | \$7,500                      | \$921            | \$10,000                      | \$10,000                                | 33.33%                                                                          |
| WAYFINDER SIGNS                               | \$95,740         | \$66,760                     | -                | -                             | -                                       | -100.00%                                                                        |
| WEBSITE/PHOTOGRAPHY                           | \$155            | \$10,000                     | -                | \$23,000                      | \$23,000                                | 130.00%                                                                         |
| LJT FALL/SPRING<br>FESTIVAL                   | \$21,500         | \$21,500                     | \$21,000         | \$21,500                      | \$21,500                                | 0.00%                                                                           |
| MOOLA FEST                                    | \$97,029         | \$100,000                    | \$115,899        | \$100,000                     | \$100,000                               | 0.00%                                                                           |
| CITY LIMITS SPORTS<br>ACADEMY                 | -                | -                            | \$232            | -                             | -                                       | -                                                                               |
| WORLD YOUTH TEAM<br>ROPING                    | -                | -                            | -                | \$10,000                      | \$10,000                                | -                                                                               |
| RODEO ATHLETES<br>ADVERTISING<br>SPONSORSHIP  | -                | -                            | -                | \$80,000                      | \$80,000                                | -                                                                               |
| <b>Total OPERATING<br/>EXPENDITURES</b>       | <b>\$434,734</b> | <b>\$614,997</b>             | <b>\$390,310</b> | <b>\$590,197</b>              | <b>\$773,197</b>                        | <b>25.72%</b>                                                                   |
| <b>CAPITAL OUTLAY</b>                         |                  |                              |                  |                               |                                         |                                                                                 |

| Category                    | FY 2024<br>YTD   | FY 2025<br>Amended<br>Budget | FY 2025<br>YTD   | FY 2026<br>Proposed<br>Budget | FY 2026<br>Council<br>Adopted<br>Budget | FY 2025<br>Revised vs.<br>FY 2026<br>Council<br>Adopted<br>Budget (%<br>Change) |
|-----------------------------|------------------|------------------------------|------------------|-------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| OTHER EQUIPMENT             | -                | \$37,500                     | -                | -                             | -                                       | -100.00%                                                                        |
| IMPROVEMENTS                | -                | \$13,470                     | \$13,469         | \$40,000                      | \$40,000                                | 196.96%                                                                         |
| <b>Total CAPITAL OUTLAY</b> | -                | \$50,970                     | \$13,469         | \$40,000                      | \$40,000                                | -21.52%                                                                         |
| <b>DEBT SERVICE</b>         |                  |                              |                  |                               |                                         |                                                                                 |
| BOND PRINCIPAL              | \$65,000         | \$65,000                     | \$65,000         | \$70,000                      | \$70,000                                | 7.69%                                                                           |
| BOND INTEREST               | \$71,725         | \$69,775                     | \$69,775         | \$67,050                      | \$67,050                                | -3.91%                                                                          |
| <b>Total DEBT SERVICE</b>   | \$136,725        | \$134,775                    | \$134,775        | \$137,050                     | \$137,050                               | 1.69%                                                                           |
| <b>Total Expenditures</b>   | <b>\$631,724</b> | <b>\$876,407</b>             | <b>\$598,066</b> | <b>\$837,830</b>              | <b>\$1,020,830</b>                      | <b>16.48%</b>                                                                   |

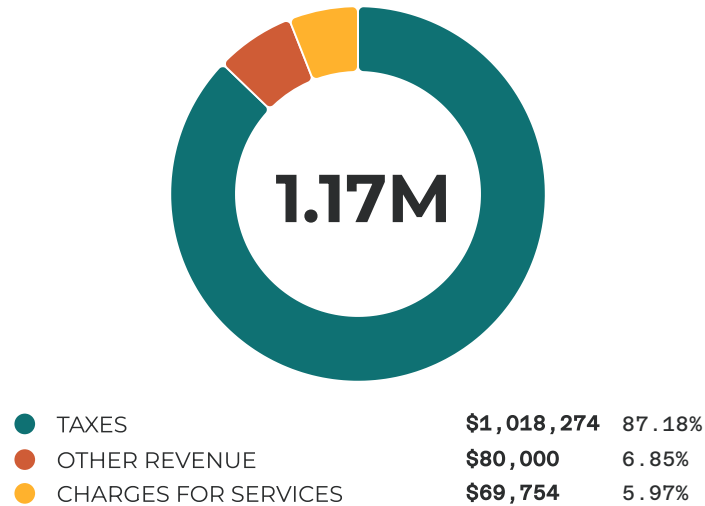
Revenue Summary



## Revenues by Revenue Source



### FY26 Revenues by Revenue Source



## Revenues by Revenue Source

| Category              | FY 2024 YTD        | FY 2025 Amended Budget | FY 2025 YTD      | FY 2026 Proposed Budget | FY 2026 Council Adopted Budget | FY 2025 Revised vs. FY 2026 Council Adopted Budget (% Change) |
|-----------------------|--------------------|------------------------|------------------|-------------------------|--------------------------------|---------------------------------------------------------------|
| TAXES                 | \$987,371          | \$925,704              | \$838,118        | \$1,018,274             | \$1,018,274                    | 10.00%                                                        |
| INTERGOVERNMENTAL     | \$5,000            | -                      | -                | -                       | -                              | -                                                             |
| CHARGES FOR SERVICES  | \$43,784           | \$69,754               | \$36,409         | \$69,754                | \$69,754                       | 0.00%                                                         |
| OTHER REVENUE         | \$82,474           | \$40,000               | \$72,951         | \$80,000                | \$80,000                       | 100.00%                                                       |
| <b>Total Revenues</b> | <b>\$1,118,629</b> | <b>\$1,035,458</b>     | <b>\$947,478</b> | <b>\$1,168,028</b>      | <b>\$1,168,028</b>             | <b>12.80%</b>                                                 |

## Personnel Summary

There is one full-time employee assigned to Tourism.

### Tourism

#### **Tourism Manager**

(1)

Reports to Director of  
Administrative Services

## Summary of Goals

- Increase the number of overnight stays in Stephenville.
- Increase tourism to Stephenville.
- Promote Stephenville as a destination.

## Definitions and Criteria for Capital Projects

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, expensive (the City's capital threshold is \$5,000), long-term and permanent. Some common examples include streets, tennis courts, fire stations, water and sewer lines and storm water drainage. Capital expenditures are financed from a variety of sources that include long-term and short-term debt, current revenues, grants from other governmental entities and donations from foundations, businesses, individuals and non-profit organizations.

# CAPITAL IMPROVEMENTS FY 2025-2026

| Fund                                | Account            | Description                                           | Budget           |
|-------------------------------------|--------------------|-------------------------------------------------------|------------------|
| <b>General Fund</b>                 |                    |                                                       |                  |
|                                     | 01-106-55200.00000 | Warehouse Office                                      | 22,500           |
|                                     | 01-203-55160.00000 | Wifi Access Point Replacement                         | 72,000           |
|                                     | 01-402-55110.00000 | Replace Unit 127 - 2016 1-Ton Truck w/Crane           | 95,000           |
|                                     | 01-402-55140.00000 | Replace Unit 222 - 2010 150XP Bandit Woodchipper      | 50,000           |
|                                     | 01-402-55140.00000 | Replace Unit 224 - 2015 Ford Dump Truck               | 120,000          |
|                                     | 01-501-55110.00000 | Chevrolet 2500 HD Cemetery Truck Replacement          | 50,000           |
|                                     | 01-501-55110.00000 | Chevrolet 2500 HD Parks Truck Replacement             | 50,000           |
|                                     | 01-501-55120.00000 | Aera-vator EA600                                      | 8,500            |
|                                     | 01-501-55120.00000 | Two (2) BobCat Mowers                                 | 26,000           |
|                                     | 01-501-55120.00000 | Two (2) Landscape Trailer                             | 6,000            |
|                                     | 01-501-55120.00000 | MA900 Boom Mower                                      | 20,000           |
|                                     | 01-501-55265.00000 | Carryover Rec Hall Restroom Remodel                   | 40,000           |
|                                     | 01-501-55265.00000 | Rec Hall Classroom Floor Renovation                   | 6,000            |
|                                     | 01-501-55265.00000 | Six (6) Rec Hall Fan Replacement                      | 7,200            |
|                                     | 01-501-55265.00000 | Rec Hall Gym Floor/Classroom Floor Refinish           | 16,500           |
|                                     | 01-501-55270.03250 | Collins Street Playground                             | 40,000           |
|                                     | 01-501-55272.00000 | McCleskey Restroom / Concession (Tourn. Fees)         | 105,000          |
|                                     | 01-504-55200.00000 | Childrens Library Refresh                             | 12,000           |
|                                     | 01-601-55210.00000 | Training field construction                           | 23,000           |
|                                     | 01-701-55110.00000 | Three (3) Police Tahoe (patrol) Equipment & Upfitting | 108,000          |
|                                     | 01-701-55110.00000 | Three (3) Police Tahoe (patrol)                       | 171,930          |
| <b>Total General Fund</b>           |                    |                                                       | <b>1,049,630</b> |
| <b>Water/Wastewater Fund</b>        |                    |                                                       |                  |
|                                     | 02-000-55276.20220 | Carryover Unspent Bond Proceeds                       | 91,927           |
|                                     | 02-000-55277.00000 | Oversized Participation                               | 230,000          |
|                                     | 02-001-55120.00000 | Replace 2015 Scag Mower                               | 10,000           |
|                                     | 02-001-55140.00000 | SCADA for Nix Well Field Wells                        | 120,000          |
|                                     | 02-001-55140.00000 | VFD's for 2 Remaining Nix Well Field Wells            | 60,476           |
|                                     | 02-002-55281.00000 | C/O Lillian PS 1.5 MG GST - Const Phase Services      | 90,750           |
|                                     | 02-002-55281.00000 | Lillian PS 1.5 MG GST - Construction                  | 3,000,000        |
|                                     | 02-002-55281.00000 | Repairs to Airport PS 1MG GST Conc Lid                | 20,000           |
|                                     | 02-002-55290.00000 | Motor Control Center for Lillian PS Low Zone          | 45,000           |
|                                     | 02-003-55140.00000 | Installation of Water Meter Registers                 | 24,856           |
|                                     | 02-003-55140.00000 | Replace 1.5" R2 Water Meter Registers                 | 24,965           |
|                                     | 02-003-55140.00000 | Replace 2" R2 Water Meter Registers                   | 17,314           |
|                                     | 02-003-55140.00000 | Replace Misc Larger Meter Registers                   | 13,287           |
|                                     | 02-003-55140.00000 | Replace Water Meter Reading Base Stations             | 94,420           |
|                                     | 02-011-55270.20180 | Carryover East Side Sewer Project Phase 3 Design      | 1,750,000        |
|                                     | 02-012-55140.00000 | Aeration Basin Rehabs/Installs                        | 500,000          |
|                                     | 02-012-55140.00000 | Effluent Flow Metering System Improvements            | 75,000           |
|                                     | 02-012-55140.00000 | Headworks Bar Screen TCEQ Compliant Housing           | 50,000           |
|                                     | 02-012-55140.00000 | Lift Station Elimination - Design                     | 25,000           |
|                                     | 02-012-55140.00000 | WWTP Process Analysis and CIP Evaluation              | 205,000          |
|                                     | 02-012-55140.00000 | Traveling Bridge Sand Filter Rehab (2)                | 465,000          |
| <b>Total Water &amp; Sewer Fund</b> |                    |                                                       | <b>6,912,995</b> |

| Fund                                   | Account            | Description                                           | Budget            |
|----------------------------------------|--------------------|-------------------------------------------------------|-------------------|
| <b>Landfill Fund</b>                   |                    |                                                       |                   |
|                                        | 03-030-55110.00000 | Flat Bed for Pickup Truck                             | 5,175             |
|                                        | 03-030-55140.00000 | Four Movable Litter Fences                            | 40,000            |
|                                        | 03-030-55140.00000 | Replace 2006 D6 Dozer                                 | 542,000           |
|                                        | 03-030-55140.00000 | Replace Excavator                                     | 400,000           |
|                                        | 03-030-55140.00000 | Water Truck - Used                                    | 65,000            |
|                                        | 03-030-55266.00000 | Carryover Engineering for Construction of cells 7 & 8 | 100,000           |
|                                        | 03-030-55266.00000 | Carryover Construction of Landfill cells 7 & 8        | 150,000           |
| <b>Total Landfill Fund</b>             |                    |                                                       | <b>1,302,175</b>  |
| <b>Airport Fund</b>                    |                    |                                                       |                   |
|                                        | 04-040-55230.00000 | Carryover Engineering for Airport Expansion           | 50,000            |
|                                        | 04-040-55230.20120 | Airport Expansion - TXDOT Grant 1202STVLE carryove    | 35,849            |
|                                        | 04-040-55230.20171 | Airport Expansion - TXDOT Grant 1702STVLE carryove    | 31,881            |
|                                        | 04-040-55230.20190 | Airport Expansion 1902STVLE amendment                 | 764,293           |
| <b>Total Airport Fund</b>              |                    |                                                       | <b>882,023</b>    |
| <b>Storm Water Drainage Fund</b>       |                    |                                                       |                   |
|                                        | 05-050-55231.00000 | Drainage Improvements Rowland to Dale                 | 175,000           |
|                                        | 05-050-55231.00000 | Graham to Estes at RR - Design                        | 100,000           |
|                                        | 05-050-55231.00000 | Prairie Wind Low Water Crossing Culvert Improv        | 75,000            |
|                                        | 05-050-55231.00000 | Riverside Drainage - Phase II                         | 80,000            |
| <b>Total Storm Water Drainage Fund</b> |                    |                                                       | <b>430,000</b>    |
| <b>HOT Fund</b>                        |                    |                                                       |                   |
|                                        | 07-070-55279.00000 | Amphitheater Cover                                    | 40,000            |
| <b>Total HOT Fund</b>                  |                    |                                                       | <b>40,000</b>     |
| <b>Capital Improvements Fund</b>       |                    |                                                       |                   |
|                                        | 10-402-55250.00000 | Carryover Annual Pavement Maintenance Program         | 1,803,329         |
|                                        | 10-402-55250.00000 | Carryover Brick Streets                               | 600,000           |
|                                        | 10-402-55250.00000 | Alley Rehab - Mason to Green                          | 65,000            |
|                                        | 10-402-55250.00000 | Parking Lot Floral/Mason/Vine                         | 100,000           |
|                                        | 10-402-55251.00000 | Habitat for Humanity Drew-Micah                       | 250,000           |
|                                        | 10-402-55320.00000 | Sidewalk Cost-Share Program                           | 25,000            |
|                                        | 10-402-55320.00000 | ISD Overhill Sidewalk Unpaved to Paved Parking Lot    | 30,000            |
|                                        | 10-402-55320.00000 | South Harbin Sidewalk: Washington to Swan             | 70,000            |
|                                        | 10-501-55256.00000 | Conversion of Splashville to 100% Splashpad           | 3,000,000         |
| <b>Total Capital Improvements Fund</b> |                    |                                                       | <b>5,943,329</b>  |
| <b>SEDA</b>                            |                    |                                                       |                   |
|                                        | 79-790-55210.00000 | Vehicle                                               | 38,000            |
| <b>Total SEDA</b>                      |                    |                                                       | <b>38,000</b>     |
| <b>Total Capital Improve</b>           |                    |                                                       | <b>16,598,152</b> |

# Debt Overview Summary

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 or preferable if interest rates are low. The City's debt management objective is to maintain levels of debt service that minimize the effect on tax or utility rates, yet does not hinder the City's effective operation of 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 Stephenville 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.

## 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, 2025

|                                                     |                                        |
|-----------------------------------------------------|----------------------------------------|
| <b>Taxable Assessed Valuation</b>                   | <b>\$2,191,247,243</b>                 |
| <b>Constitutional Limit</b>                         | <b>2.50% of assessed valuation</b>     |
| <b>Maximum Constitutional Revenue Available</b>     | <b>\$54,781,181</b>                    |
| <b>Tax Rate to Achieve Maximum Tax Revenue</b>      | <b>\$2.50 per \$100 of valuation</b>   |
| <b>Tax Rate for 2025</b>                            | <b>\$0.4000 per \$100 of valuation</b> |
| <b>Available Unused Constitutional Max Tax Rate</b> | <b>2.10% of assessed valuation</b>     |

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.

## Debt Service Fund

This fund is the interest and sinking fund for general obligations and derives its revenue from property taxes. The City Council determines the amount of taxes levied. The function of this fund is to retire bonded indebtedness and pay the interest on the indebtedness. The City issued the debt, which this fund retires, for general government capital equipment and infrastructure.

## General Fund Capital Loans/Leases



Budget details for General Fund capital loans/leases are located in the corresponding departmental expenditures. The capital asset is the collateral for the debt. However, the debt may be backed by tax levies.

### **Water/Wastewater Fund Debt**

Budget details for Water and Wastewater Fund related debt are located in the non-departmental section of the Water/Wastewater Fund's budget. The City issued this debt for water and wastewater infrastructure.

### **Landfill Fund Debt**

Budget details for the landfill-related debt are located in the Landfill Fund budget. The City issued this debt for capital equipment.

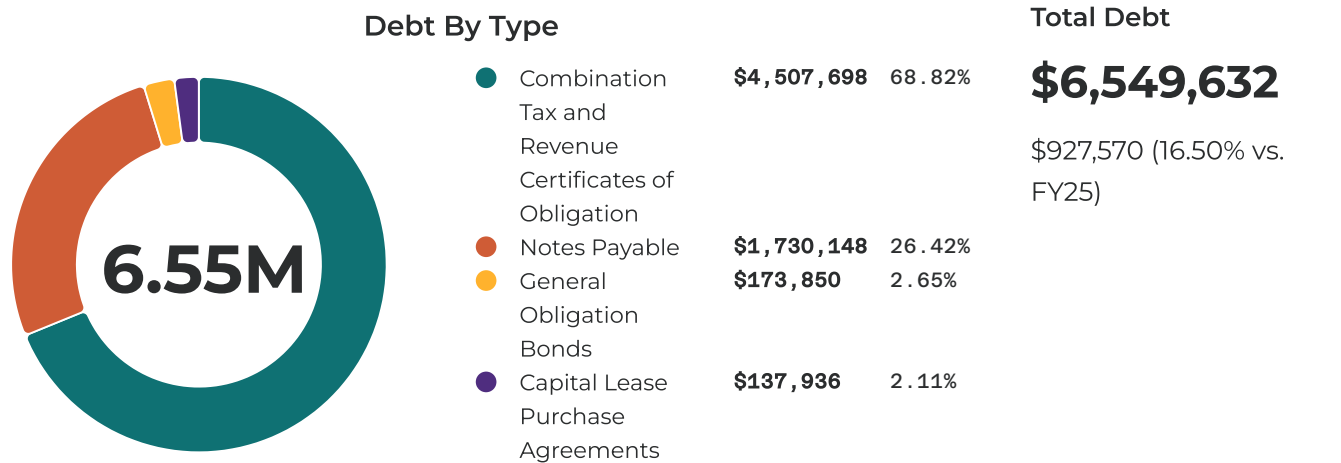
### **Storm Water Drainage Fund Debt**

Budget details for the drainage related debt are located in the Storm Water Drainage Fund budget. The City issued this debt for storm water drainage infrastructure.

### **Sports Venue Tax Debt**

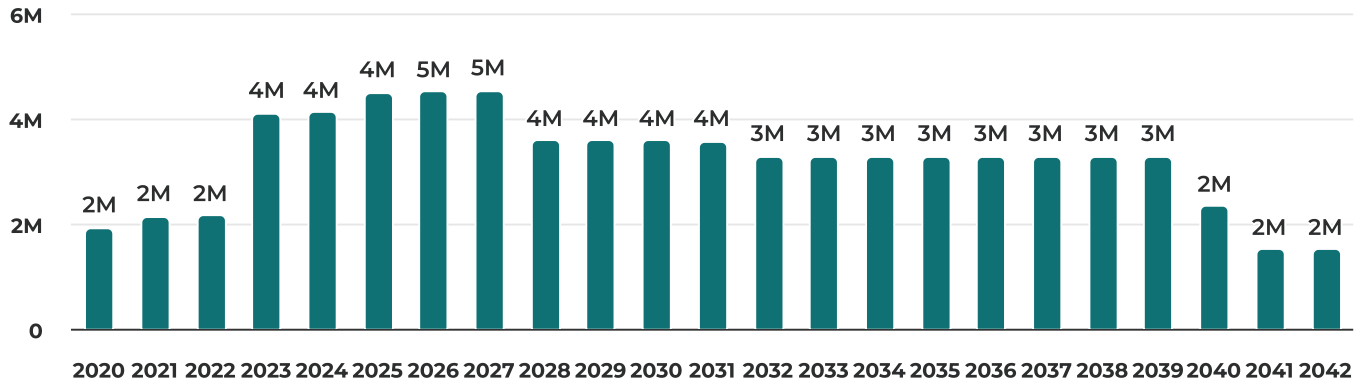
Budget details for the debt funded through the Sports Venue Tax are located in the Hotel Occupancy Tax Fund Budget. This City issued this debt for ballfield improvements.

# Debt By Type



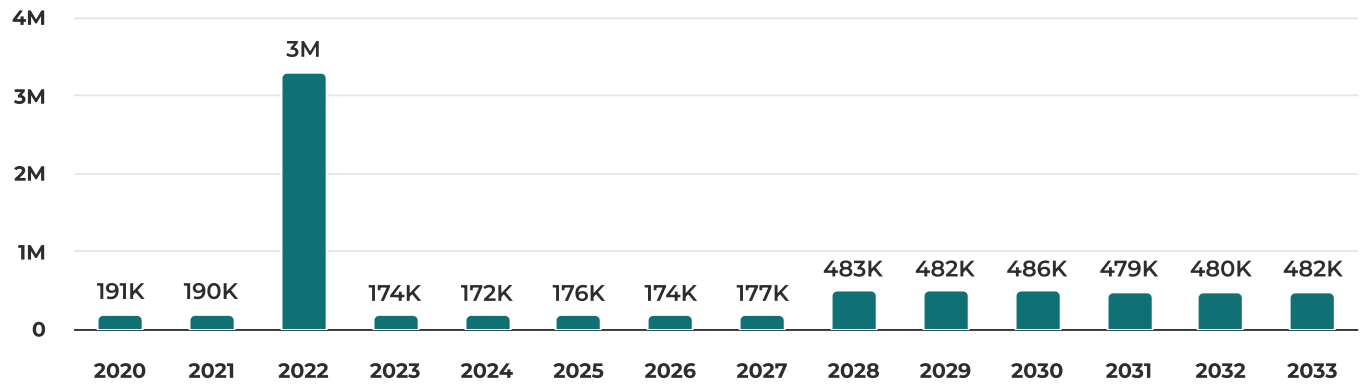
| Fund Name                                              | FY2024 Actual      | FY2025 Obligation  | FY2026 Obligation  | \$ Change        | % Change      |
|--------------------------------------------------------|--------------------|--------------------|--------------------|------------------|---------------|
| Combination Tax and Revenue Certificates of Obligation | \$4,108,365        | \$4,495,149        | \$4,507,698        | \$12,549         | 0.28%         |
| General Obligation Bonds                               | \$172,375          | \$175,650          | \$173,850          | -\$1,800         | -1.02%        |
| Capital Lease Purchase Agreements                      | \$553,991          | \$137,936          | \$137,936          | -                | 0.00%         |
| Notes Payable                                          | \$813,324          | \$813,327          | \$1,730,148        | \$916,821        | 112.72%       |
| <b>Total Debt</b>                                      | <b>\$5,648,055</b> | <b>\$5,622,062</b> | <b>\$6,549,632</b> | <b>\$927,570</b> | <b>16.50%</b> |

## Combination Tax and Revenue Certificates of Obligation



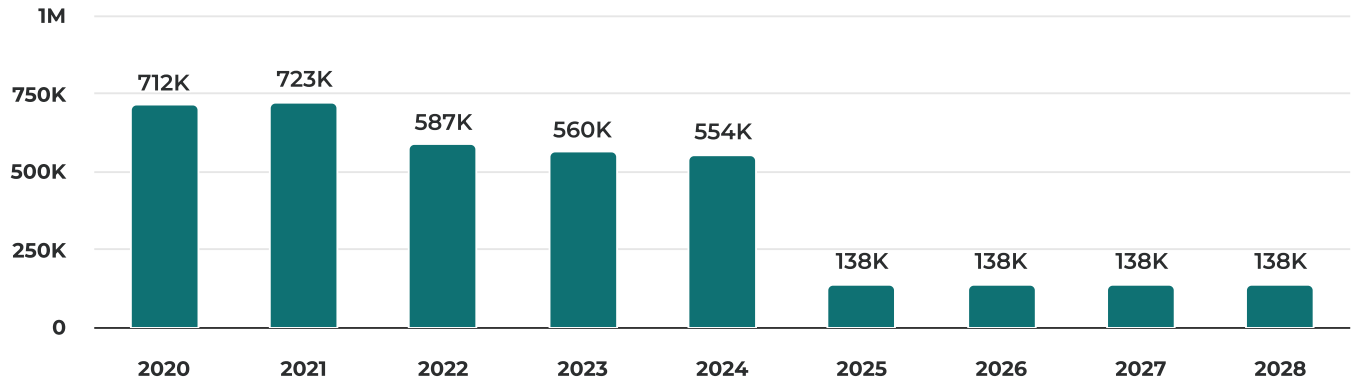
| Fund Name                                                                                            | FY2024 Actual      | FY2025 Obligation  | FY2026 Obligation  | \$ Change       | % Change     |
|------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|-----------------|--------------|
| Combination Tax and Revenue Certificates of Obligation Series 2011 - Fire Station #2/Street Improvem | \$272,075          | \$275,475          | \$278,575          | \$3,100         | 1.13%        |
| Combination Tax And Revenue Certificate of Obligation Series 2013 - Kaylock Lockwood Sewer           | \$192,366          | -                  | -                  | -               | -            |
| Combination Tax and Revenue Certificate of Obligation Series 2006A - Methodist Branch Phase I Storm  | \$309,788          | \$309,008          | \$312,738          | \$3,730         | 1.21%        |
| Combination Tax and Revenue Certificate of Obligation Series 2016 - Tarleton Methodist Branch Sewer  | \$54,316           | \$633,566          | \$637,296          | \$3,730         | 0.59%        |
| Combination Tax and Revenue Certificate of Obligation Series 2018 - East Side Sewer                  | \$952,357          | \$952,187          | \$951,051          | -\$1,136        | -0.12%       |
| Combination Tax & Revenue Certificates of Obligation Series 2020 - Washington Commons & Harbin Drive | \$823,850          | \$823,050          | \$821,450          | -\$1,600        | -0.19%       |
| Combination Tax and Revenue Certificates of Obligation Series 2022 - 536 Acre Well Field, Long Stree | \$1,503,613        | \$1,501,863        | \$1,506,588        | \$4,725         | 0.31%        |
| <b>Total Debt</b>                                                                                    | <b>\$4,108,365</b> | <b>\$4,495,149</b> | <b>\$4,507,698</b> | <b>\$12,549</b> | <b>0.28%</b> |

## General Obligation Bonds



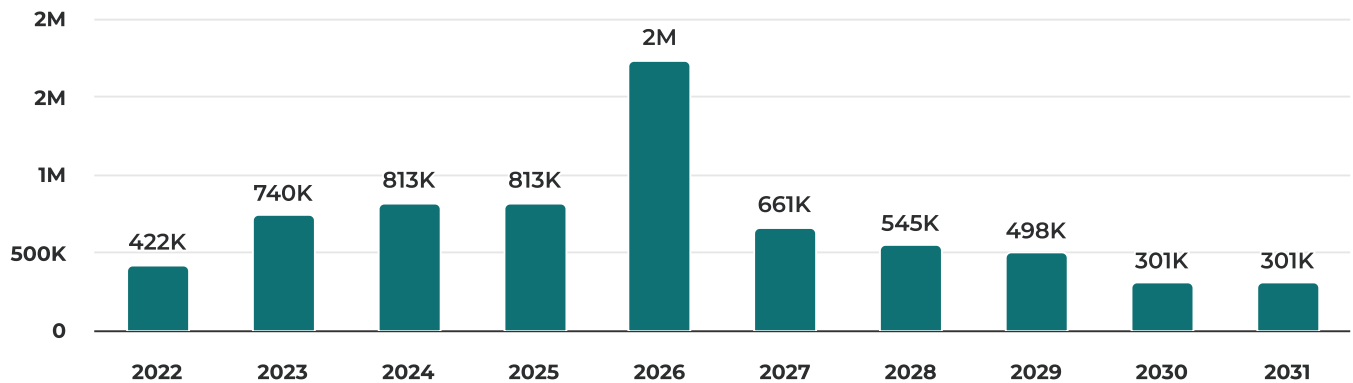
| Fund Name                                      | FY2024 Actual    | FY2025 Obligation | FY2026 Obligation | \$ Change       | % Change      |
|------------------------------------------------|------------------|-------------------|-------------------|-----------------|---------------|
| General Obligation Refunding Bonds Series 2022 | \$172,375        | \$175,650         | \$173,850         | -\$1,800        | -1.02%        |
| <b>Total Debt</b>                              | <b>\$172,375</b> | <b>\$175,650</b>  | <b>\$173,850</b>  | <b>-\$1,800</b> | <b>-1.02%</b> |

## Capital Lease Purchase Agreements



| Fund Name                                                                    | FY2024 Actual    | FY2025 Obligation | FY2026 Obligation | \$ Change | % Change     |
|------------------------------------------------------------------------------|------------------|-------------------|-------------------|-----------|--------------|
| Water Meter Equipment Lease-Purchase 2014                                    | \$387,934        | -                 | -                 | -         | -            |
| Municipal Equipment Lease-Purchase Agreement 774306148-001 - 2019 Fire Truck | \$137,936        | \$137,936         | \$137,936         | -         | 0.00%        |
| Equipment Lease Purchase Agreement 2021 - 3 Police Tahoes                    | \$28,121         | -                 | -                 | -         | -            |
| <b>Total Debt</b>                                                            | <b>\$553,991</b> | <b>\$137,936</b>  | <b>\$137,936</b>  | <b>-</b>  | <b>0.00%</b> |

## Notes Payable

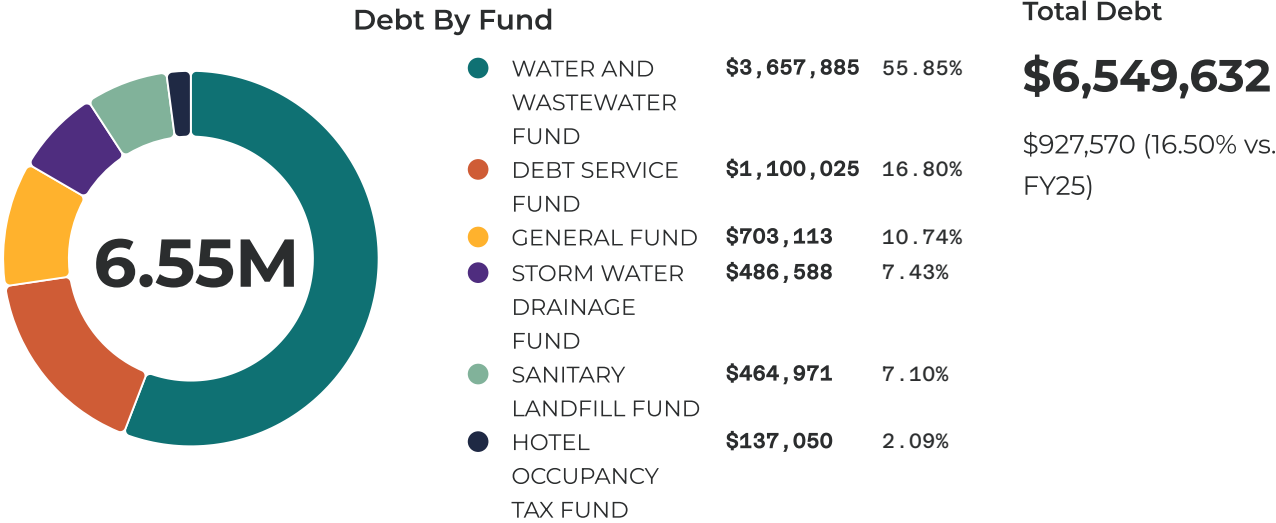


| Fund Name                                                      | FY2025 Obligation | FY2026 Obligation | % Change | \$ Change |
|----------------------------------------------------------------|-------------------|-------------------|----------|-----------|
| Public Property Finance Act Contract 9739 - 5 Park mowers 2021 | \$32,139          | \$32,139          | 0.00%    | -         |
| Public Property Finance Act Contract 9482 - 3 Park Mowers 2021 | \$19,901          | \$19,901          | 0.00%    | -         |

## Debt By Type

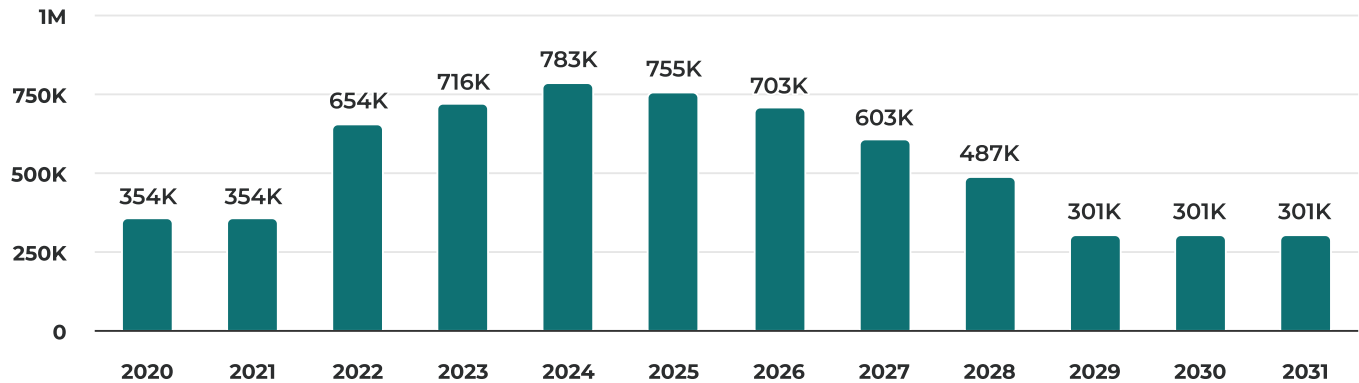
| Fund Name                                                                                    | FY2025 Obligation | FY2026 Obligation  | % Change       | \$ Change |
|----------------------------------------------------------------------------------------------|-------------------|--------------------|----------------|-----------|
| Public Property Finance<br>Act Contract 9766 - 2021<br>Ford F550 Ambulance                   | \$31,041          | \$31,041           | 0.00%          | -         |
| Public Property Finance<br>Act Contract 9775 - 2021<br>Public Safety<br>Communication System | \$226,422         | \$226,422          | 0.00%          | -         |
| Public Property Finance<br>Act Contract 9837 - 2022<br>SCBA 's and Cardiac<br>Monitors       | \$60,480          | \$60,480           | 0.00%          | -         |
| Public Property Finance<br>Act Contract 9855 - 5<br>Police Tahoes 2022                       | \$51,530          | -                  | -              | -         |
| Public Property Finance<br>Act Contract 10206 - 8<br>General Fund Vehicles<br>2023           | \$73,864          | \$73,864           | 0.00%          | -         |
| Public Property Finance<br>Act Contract 10278 - 5<br>Police Vehicles 2023                    | \$48,412          | \$48,412           | 0.00%          | -         |
| Public Property Finance<br>Act Contract 10136 -<br>Landfill Compactor 2023                   | \$196,620         | \$196,620          | 0.00%          | -         |
| Public Property Finance<br>Act Contract 10522 - 2023<br>Mowers & Ground Maint.<br>Equip.     | \$30,693          | \$30,693           | 0.00%          | -         |
| Public Property Finance<br>Act Contract 10552 - 3 2024<br>Police Vehicles                    | \$42,225          | \$42,225           | 0.00%          | -         |
| Anticipated debt issuance<br>for 1.5M gallon water<br>storage                                | -                 | \$700,000          | -              | -         |
| Anticipated debt issuance<br>for Dozer and Excavator                                         | -                 | \$268,351          | -              | -         |
| <b>Total Debt</b>                                                                            | <b>\$813,327</b>  | <b>\$1,730,148</b> | <b>112.72%</b> | <b>-</b>  |

# Debt Service Payment By Fund



| Fund Name                 | FY2024 Actual | FY2025 Obligation | FY2026 Obligation | \$ Change | % Change |
|---------------------------|---------------|-------------------|-------------------|-----------|----------|
| GENERAL FUND              | \$782,761     | \$754,643         | \$703,113         | -\$51,530 | -6.83%   |
| WATER AND WASTEWATER FUND | \$2,953,861   | \$2,952,841       | \$3,657,885       | \$705,044 | 23.88%   |
| SANITARY LANDFILL FUND    | \$196,620     | \$196,620         | \$464,971         | \$268,351 | 136.48%  |
| STORM WATER DRAINAGE FUND | \$482,163     | \$484,658         | \$486,588         | \$1,930   | 0.40%    |
| HOTEL OCCUPANCY TAX FUND  | \$136,725     | \$134,775         | \$137,050         | \$2,275   | 1.69%    |
| DEBT SERVICE FUND         | \$1,095,925   | \$1,098,525       | \$1,100,025       | \$1,500   | 0.14%    |
| Total Debt                | \$5,648,055   | \$5,622,062       | \$6,549,632       | \$927,570 | 16.50%   |

## GENERAL FUND

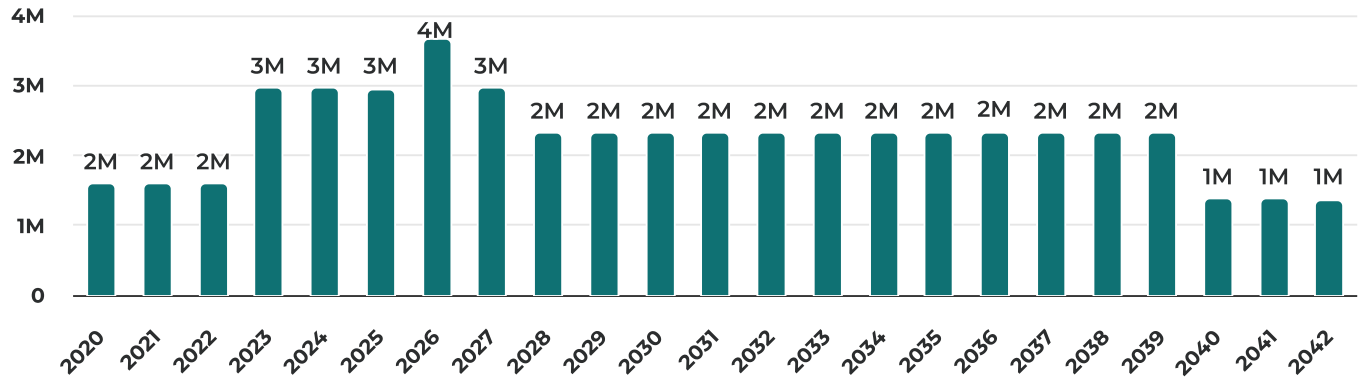


## Debt By Fund

| Fund Name         | FY2024 Actual    | FY2025<br>Obligation | FY2026<br>Obligation | \$ Change        | % Change      |
|-------------------|------------------|----------------------|----------------------|------------------|---------------|
| GENERAL FUND      | \$782,761        | \$754,643            | \$703,113            | -\$51,530        | -6.83%        |
| <b>Total Debt</b> | <b>\$782,761</b> | <b>\$754,643</b>     | <b>\$703,113</b>     | <b>-\$51,530</b> | <b>-6.83%</b> |

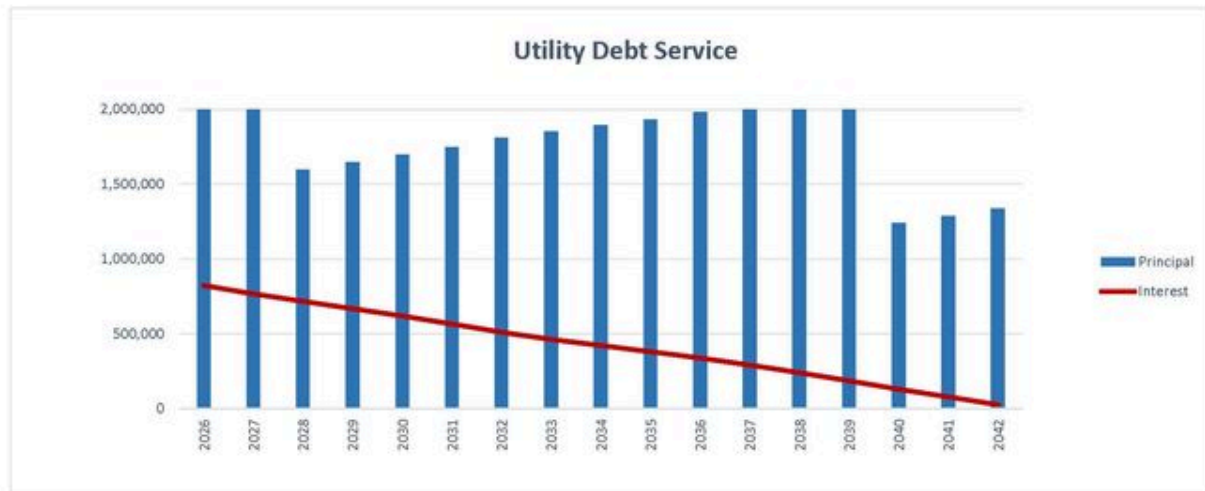


## WATER AND WASTEWATER FUND



| Fund Name                 | FY2024 Actual      | FY2025 Obligation  | FY2026 Obligation  | \$ Change        | % Change      |
|---------------------------|--------------------|--------------------|--------------------|------------------|---------------|
| WATER AND WASTEWATER FUND | \$2,953,861        | \$2,952,841        | \$3,657,885        | \$705,044        | 23.88%        |
| <b>Total Debt</b>         | <b>\$2,953,861</b> | <b>\$2,952,841</b> | <b>\$3,657,885</b> | <b>\$705,044</b> | <b>23.88%</b> |

| Summary of Utility Debt Service Charges to Maturity              |                   |  |            |           |             |
|------------------------------------------------------------------|-------------------|--|------------|-----------|-------------|
| Certificates of Obligation and Capital Lease - Revenue Supported |                   |  |            |           |             |
| Year Ending                                                      | Outstanding       |  |            |           | Total       |
| September 30                                                     | Beginning of Year |  | Principal  | Interest  | Requirement |
| 2026                                                             | 30,610,000        |  | 2,135,000  | 822,885   | 2,957,885   |
| 2027                                                             | 28,475,000        |  | 2,185,000  | 768,560   | 2,953,560   |
| 2028                                                             | 26,290,000        |  | 1,600,000  | 717,548   | 2,317,548   |
| 2029                                                             | 24,690,000        |  | 1,650,000  | 669,905   | 2,319,905   |
| 2030                                                             | 23,040,000        |  | 1,700,000  | 619,644   | 2,319,644   |
| 2031                                                             | 21,340,000        |  | 1,750,000  | 566,798   | 2,316,798   |
| 2032                                                             | 19,590,000        |  | 1,810,000  | 511,251   | 2,321,251   |
| 2033                                                             | 17,780,000        |  | 1,855,000  | 462,920   | 2,317,920   |
| 2034                                                             | 15,925,000        |  | 1,895,000  | 422,553   | 2,317,553   |
| 2035                                                             | 14,030,000        |  | 1,935,000  | 380,766   | 2,315,766   |
| 2036                                                             | 12,095,000        |  | 1,985,000  | 337,533   | 2,322,533   |
| 2037                                                             | 10,110,000        |  | 2,025,000  | 291,556   | 2,316,556   |
| 2038                                                             | 8,085,000         |  | 2,080,000  | 241,318   | 2,321,318   |
| 2039                                                             | 6,005,000         |  | 2,135,000  | 184,932   | 2,319,932   |
| 2040                                                             | 3,870,000         |  | 1,240,000  | 130,000   | 1,370,000   |
| 2041                                                             | 2,630,000         |  | 1,290,000  | 79,400    | 1,369,400   |
| 2042                                                             | 1,340,000         |  | 1,340,000  | 26,800    | 1,366,800   |
|                                                                  |                   |  | 30,610,000 | 7,234,365 | 37,844,365  |
| Series 2016                                                      |                   |  | 1,250,000  |           |             |
| Series 2018                                                      |                   |  | 12,235,000 |           |             |
| Series 2022                                                      |                   |  | 17,125,000 |           |             |
|                                                                  |                   |  | 30,610,000 |           |             |



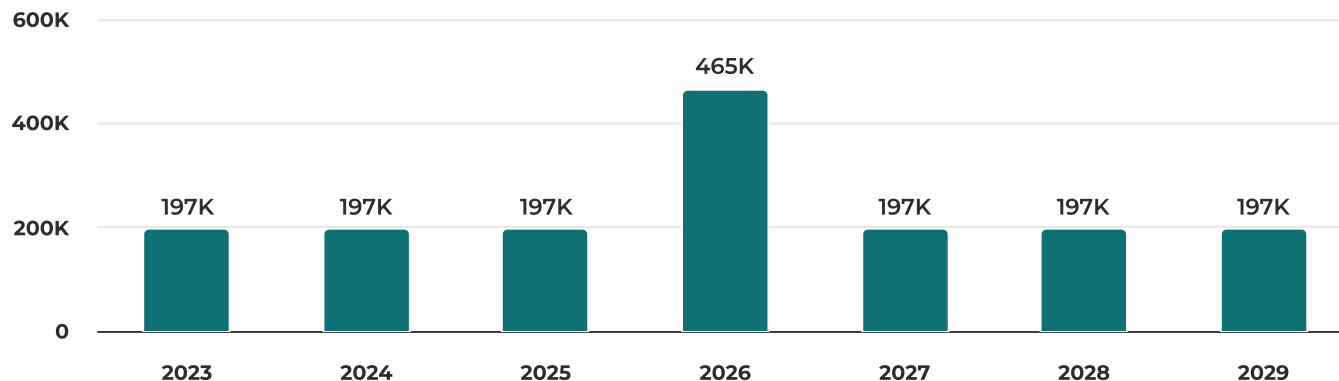
| Utility System Revenue                              |               |  |           |          |           |
|-----------------------------------------------------|---------------|--|-----------|----------|-----------|
| Certificate of Obligation Series 2016 - \$2,040,000 |               |  |           |          |           |
| Purpose: Tarleton Methodist Branch Sewer Project    |               |  |           |          |           |
| Issued 12/01/2016 Matures 02/15/2027                |               |  |           |          |           |
| Principal Due - Feb 15                              |               |  |           |          |           |
| Funded by Net Utility System Revenue                |               |  |           |          |           |
| Fiscal Year                                         | Interest Rate |  | Principal | Interest | Total     |
| 2026                                                | 1.84%         |  | 620,000   | 17,296   | 637,296   |
| 2027                                                | 1.84%         |  | 630,000   | 5,796    | 635,796   |
|                                                     |               |  | 1,250,000 | 23,092   | 1,273,092 |
|                                                     |               |  |           |          |           |
|                                                     |               |  |           |          |           |
|                                                     |               |  |           |          |           |
|                                                     |               |  |           |          |           |
|                                                     |               |  |           |          |           |

| <b>Utility System Revenue</b>                               |                      |              |                  |                 |              |
|-------------------------------------------------------------|----------------------|--------------|------------------|-----------------|--------------|
| <b>Certificate of Obligation Series 2018 - \$17,030,000</b> |                      |              |                  |                 |              |
| <b>Purpose: Eastside Sewer Project</b>                      |                      |              |                  |                 |              |
| <b>Issued 07/10/2018 Matures 02/15/2039</b>                 |                      |              |                  |                 |              |
| <b>Principal Due - Feb 15</b>                               |                      |              |                  |                 |              |
| <b>Funded by Net Utility System Revenue</b>                 |                      |              |                  |                 |              |
| <b>Fiscal Year</b>                                          | <b>Interest Rate</b> | <b>CUSIP</b> | <b>Principal</b> | <b>Interest</b> | <b>Total</b> |
| 2026                                                        | 0.81%                | 859111FN1    | 815,000          | 136,051         | 951,051      |
| 2027                                                        | 0.89%                | 859111FP6    | 820,000          | 129,102         | 949,102      |
| 2028                                                        | 0.95%                | 859111FQ4    | 830,000          | 121,510         | 951,510      |
| 2029                                                        | 1.00%                | 859111FR2    | 840,000          | 113,368         | 953,368      |
| 2030                                                        | 1.05%                | 859111FS0    | 845,000          | 104,731         | 949,731      |
| 2031                                                        | 1.09%                | 859111FT8    | 855,000          | 95,635          | 950,635      |
| 2032                                                        | 1.13%                | 859111FU5    | 865,000          | 86,088          | 951,088      |
| 2033                                                        | 1.17%                | 859111FV3    | 875,000          | 76,082          | 951,082      |
| 2034                                                        | 1.22%                | 859111FW1    | 885,000          | 65,565          | 950,565      |
| 2035                                                        | 1.26%                | 859111FX9    | 895,000          | 54,528          | 949,528      |
| 2036                                                        | 1.29%                | 859111FY7    | 910,000          | 43,020          | 953,020      |
| 2037                                                        | 1.31%                | 859111FZ4    | 920,000          | 31,125          | 951,125      |
| 2038                                                        | 1.33%                | 859111GA8    | 935,000          | 18,881          | 953,881      |
| 2039                                                        | 1.34%                | 859111GB6    | 945,000          | 6,332           | 951,332      |
|                                                             |                      |              | 12,235,000       | 1,082,017       | 13,317,017   |
|                                                             |                      |              |                  |                 |              |
|                                                             |                      |              |                  |                 |              |
|                                                             |                      |              |                  |                 |              |

| <b>Utility System Revenue</b>                                               |                      |  |                  |                 |              |
|-----------------------------------------------------------------------------|----------------------|--|------------------|-----------------|--------------|
| <b>Certificate of Obligation Series 2022 - \$18,855,000</b>                 |                      |  |                  |                 |              |
| <b>Purpose: 536 Acre Well Field Development &amp; Long Street Utilities</b> |                      |  |                  |                 |              |
| <b>Issued 04/15/22 Matures 02/15/2039</b>                                   |                      |  |                  |                 |              |
| <b>Principal Due - Feb 15</b>                                               |                      |  |                  |                 |              |
| <b>Funded by Net Utility System Revenue</b>                                 |                      |  |                  |                 |              |
| <b>Fiscal Year</b>                                                          | <b>Interest Rate</b> |  | <b>Principal</b> | <b>Interest</b> | <b>Total</b> |
| 2026                                                                        | 2.15%                |  | 700,000          | 669,538         | 1,369,538    |
| 2027                                                                        | 2.22%                |  | 735,000          | 633,663         | 1,368,663    |
| 2028                                                                        | 2.27%                |  | 770,000          | 596,038         | 1,366,038    |
| 2029                                                                        | 2.32%                |  | 810,000          | 556,538         | 1,366,538    |
| 2030                                                                        | 2.38%                |  | 855,000          | 514,913         | 1,369,913    |
| 2031                                                                        | 2.42%                |  | 895,000          | 471,163         | 1,366,163    |
| 2032                                                                        | 2.45%                |  | 945,000          | 425,163         | 1,370,163    |
| 2033                                                                        | 2.70%                |  | 980,000          | 386,838         | 1,366,838    |
| 2034                                                                        | 2.80%                |  | 1,010,000        | 356,988         | 1,366,988    |
| 2035                                                                        | 2.85%                |  | 1,040,000        | 326,238         | 1,366,238    |

|      |       |  |            |           |            |
|------|-------|--|------------|-----------|------------|
| 2036 | 3.00% |  | 1,075,000  | 294,513   | 1,369,513  |
| 2037 | 3.05% |  | 1,105,000  | 260,431   | 1,365,431  |
| 2038 | 3.10% |  | 1,145,000  | 222,438   | 1,367,438  |
| 2039 | 2.85% |  | 1,190,000  | 178,600   | 1,368,600  |
| 2040 | 2.90% |  | 1,240,000  | 130,000   | 1,370,000  |
| 2041 | 2.95% |  | 1,290,000  | 79,400    | 1,369,400  |
| 2042 | 3.00% |  | 1,340,000  | 26,800    | 1,366,800  |
|      |       |  | 17,125,000 | 6,129,256 | 23,254,256 |
|      |       |  |            |           |            |

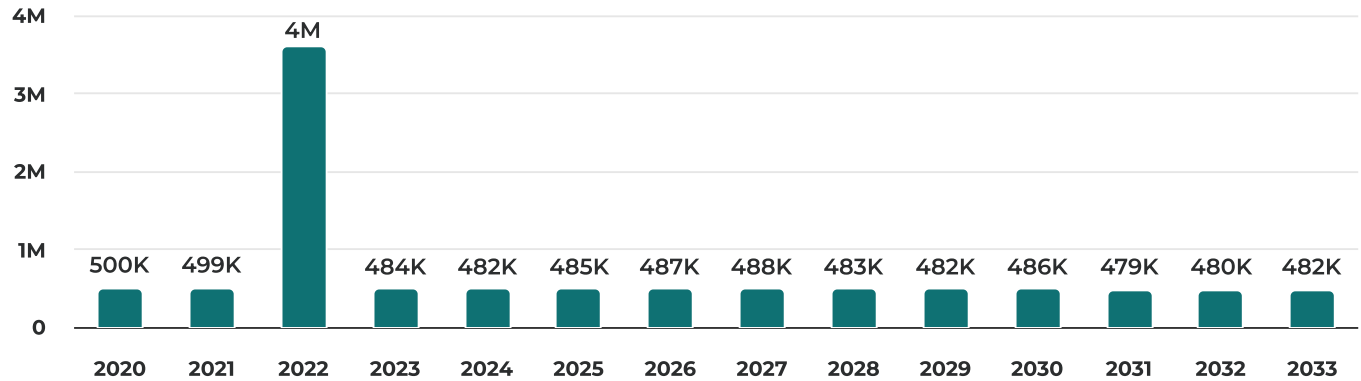
## SANITARY LANDFILL FUND



| Fund Name              | FY2024 Actual    | FY2025 Obligation | FY2026 Obligation | \$ Change        | % Change       |
|------------------------|------------------|-------------------|-------------------|------------------|----------------|
| SANITARY LANDFILL FUND | \$196,620        | \$196,620         | \$464,971         | \$268,351        | 136.48%        |
| <b>Total Debt</b>      | <b>\$196,620</b> | <b>\$196,620</b>  | <b>\$464,971</b>  | <b>\$268,351</b> | <b>136.48%</b> |

| Landfill Net System Revenue                 |               |           |          |         |
|---------------------------------------------|---------------|-----------|----------|---------|
| Landfill Public Property Finance Act Contra |               |           |          |         |
| Purpose: Landfill Compactor                 |               |           |          |         |
| Issued 11/18/2022 Matures 11/29/2028        |               |           |          |         |
| Principal due - November 29                 |               |           |          |         |
| Fiscal Year                                 | Interest Rate | Principal | Interest | Total   |
| 2026                                        | 5.15%         | 160,838   | 35,781   | 196,620 |
| 2027                                        | 5.15%         | 169,122   | 27,498   | 196,620 |
| 2028                                        | 5.15%         | 177,831   | 18,788   | 196,620 |
| 2029                                        | 5.15%         | 186,990   | 9,630    | 196,620 |
|                                             |               | 694,781   | 91,698   | 786,479 |

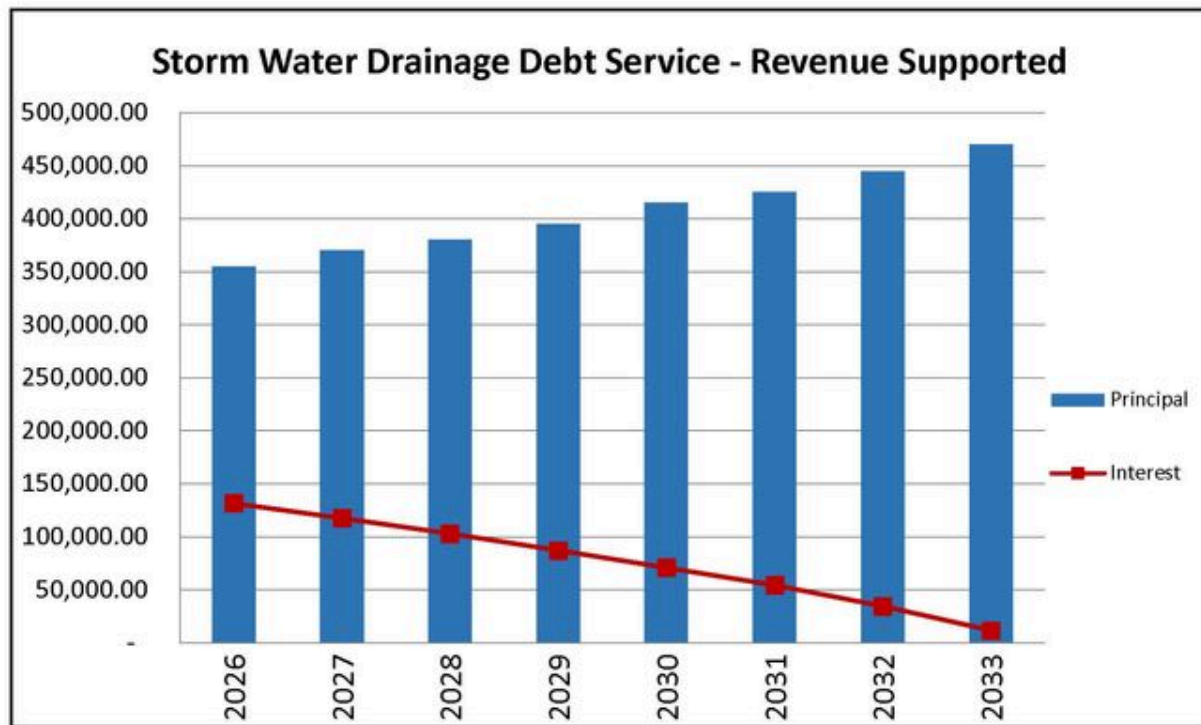
## STORM WATER DRAINAGE FUND



| Fund Name                 | FY2024 Actual    | FY2025 Obligation | FY2026 Obligation | \$ Change      | % Change     |
|---------------------------|------------------|-------------------|-------------------|----------------|--------------|
| STORM WATER DRAINAGE FUND | \$482,163        | \$484,658         | \$486,588         | \$1,930        | 0.40%        |
| <b>Total Debt</b>         | <b>\$482,163</b> | <b>\$484,658</b>  | <b>\$486,588</b>  | <b>\$1,930</b> | <b>0.40%</b> |

## Certificate of Obligation &amp; General Obligation Bond - Revenue Supported

| Year Ending<br>September 30th | Outstanding<br>Beginning of Year | Principal | Interest | Total<br>Requirements |
|-------------------------------|----------------------------------|-----------|----------|-----------------------|
| 2026                          | 3,255,000                        | 355,000   | 131,588  | 486,588               |
| 2027                          | 2,900,000                        | 370,000   | 117,628  | 487,628               |
| 2028                          | 2,530,000                        | 380,000   | 102,750  | 482,750               |
| 2029                          | 2,150,000                        | 395,000   | 87,250   | 482,250               |
| 2030                          | 1,755,000                        | 415,000   | 71,050   | 486,050               |
| 2031                          | 1,340,000                        | 425,000   | 54,250   | 479,250               |
| 2032                          | 915,000                          | 445,000   | 34,625   | 479,625               |
| 2033                          | 470,000                          | 470,000   | 11,750   | 481,750               |
|                               |                                  | 3,255,000 | 610,891  | 3,865,891             |

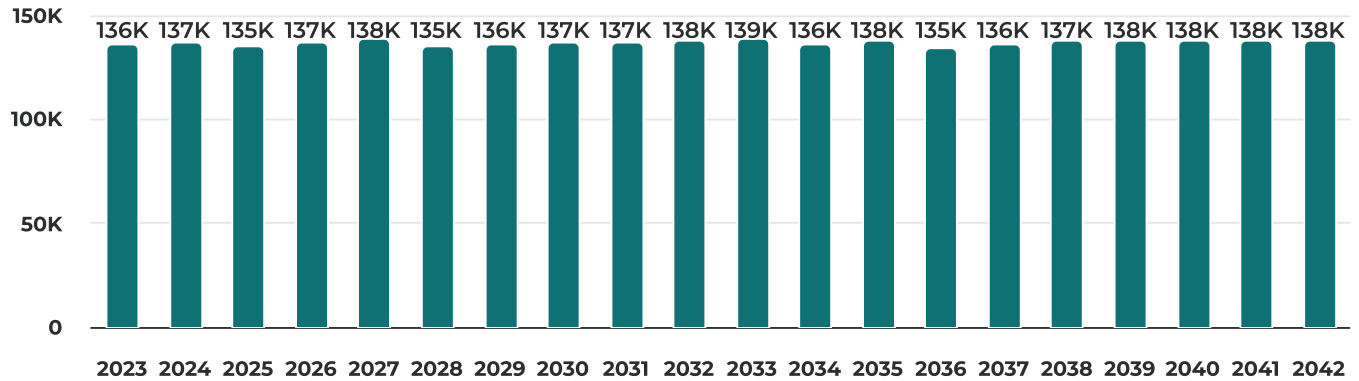


| Combination Tax & Revenue Certificates of Obligation      |               |           |          |         |
|-----------------------------------------------------------|---------------|-----------|----------|---------|
| Series 2006A - \$4,300,000                                |               |           |          |         |
| Purpose: Storm Water - Methodist Branch Phase I           |               |           |          |         |
| Issued 12/19/2006 Matures 02/15/2027                      |               |           |          |         |
| Principal Due - February 15                               |               |           |          |         |
| Funded by Net Storm Water Drainage System Revenue         |               |           |          |         |
| Fiscal Year                                               | Interest Rate | Principal | Interest | Total   |
| 2026                                                      | 3.92%         | 295,000   | 17,738   | 312,738 |
| 2027                                                      | 3.92%         | 305,000   | 5,978    | 310,978 |
|                                                           |               | 600,000   | 23,716   | 623,716 |
|                                                           |               |           |          |         |
|                                                           |               |           |          |         |
|                                                           |               |           |          |         |
|                                                           |               |           |          |         |
| General Obligation Refunding Bonds                        |               |           |          |         |
| Series 2022 Refunding (2013 Refunding 2008) - \$3,910,000 |               |           |          |         |
| Purpose: Storm Water - Methodist Branch Phase II          |               |           |          |         |
| Issued 01/17/2013 Matures 02/15/2033                      |               |           |          |         |

| <b>Principal Due - February 15</b>                       |                      |                  |                 |              |
|----------------------------------------------------------|----------------------|------------------|-----------------|--------------|
| <b>Funded by Net Storm Water Drainage System Revenue</b> |                      |                  |                 |              |
| <b>Fiscal Year</b>                                       | <b>Interest Rate</b> | <b>Principal</b> | <b>Interest</b> | <b>Total</b> |
| 2026                                                     | 3.00%                | 60,000           | 113,850         | 173,850      |
| 2027                                                     | 3.00%                | 65,000           | 111,650         | 176,650      |
| 2028                                                     | 3.00%                | 380,000          | 102,750         | 482,750      |
| 2029                                                     | 3.25%                | 395,000          | 87,250          | 482,250      |
| 2030                                                     | 4.00%                | 415,000          | 71,050          | 486,050      |
| 2031                                                     | 4.00%                | 425,000          | 54,250          | 479,250      |
| 2032                                                     | 4.00%                | 445,000          | 34,625          | 479,625      |
| 2033                                                     | 4.00%                | 470,000          | 11,750          | 481,750      |
|                                                          |                      | 2,655,000        | 587,175         | 3,242,175    |
|                                                          |                      |                  |                 |              |



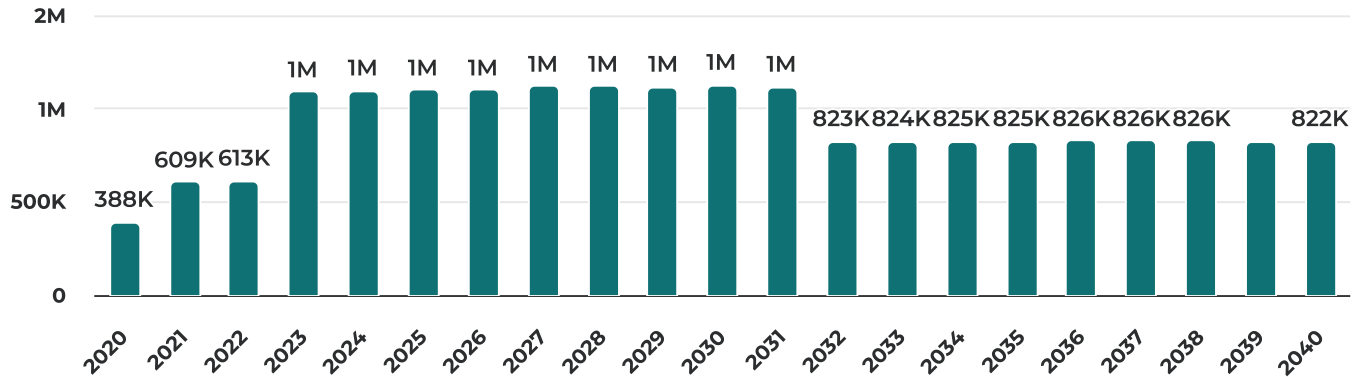
## HOTEL OCCUPANCY TAX FUND



| Fund Name                | FY2024 Actual    | FY2025 Obligation | FY2026 Obligation | \$ Change      | % Change     |
|--------------------------|------------------|-------------------|-------------------|----------------|--------------|
| HOTEL OCCUPANCY TAX FUND | \$136,725        | \$134,775         | \$137,050         | \$2,275        | 1.69%        |
| <b>Total Debt</b>        | <b>\$136,725</b> | <b>\$134,775</b>  | <b>\$137,050</b>  | <b>\$2,275</b> | <b>1.69%</b> |

| Sports Venue Tax Supported                          |               |           |          |           |
|-----------------------------------------------------|---------------|-----------|----------|-----------|
| Certificate of Obligation Series 2022 - \$1,885,500 |               |           |          |           |
| Purpose: Ballfield Improvements                     |               |           |          |           |
| Issued 04/15/22 Matures 02/15/2039                  |               |           |          |           |
| Principal Due - Feb 15                              |               |           |          |           |
| Fiscal Year                                         | Interest Rate | Principal | Interest | Total     |
| 2026                                                | 2.15%         | 70,000    | 67,050   | 137,050   |
| 2027                                                | 2.22%         | 75,000    | 63,425   | 138,425   |
| 2028                                                | 2.27%         | 75,000    | 59,675   | 134,675   |
| 2029                                                | 2.32%         | 80,000    | 55,800   | 135,800   |
| 2030                                                | 2.38%         | 85,000    | 51,675   | 136,675   |
| 2031                                                | 2.42%         | 90,000    | 47,300   | 137,300   |
| 2032                                                | 2.45%         | 95,000    | 42,675   | 137,675   |
| 2033                                                | 2.70%         | 100,000   | 38,800   | 138,800   |
| 2034                                                | 2.80%         | 100,000   | 35,800   | 135,800   |
| 2035                                                | 2.85%         | 105,000   | 32,725   | 137,725   |
| 2036                                                | 3.00%         | 105,000   | 29,575   | 134,575   |
| 2037                                                | 3.05%         | 110,000   | 26,213   | 136,213   |
| 2038                                                | 3.10%         | 115,000   | 22,413   | 137,413   |
| 2039                                                | 2.85%         | 120,000   | 18,000   | 138,000   |
| 2040                                                | 2.90%         | 125,000   | 13,100   | 138,100   |
| 2041                                                | 2.95%         | 130,000   | 8,000    | 138,000   |
| 2042                                                | 3.00%         | 135,000   | 2,700    | 137,700   |
|                                                     |               | 1,715,000 | 614,925  | 2,329,925 |

## DEBT SERVICE FUND

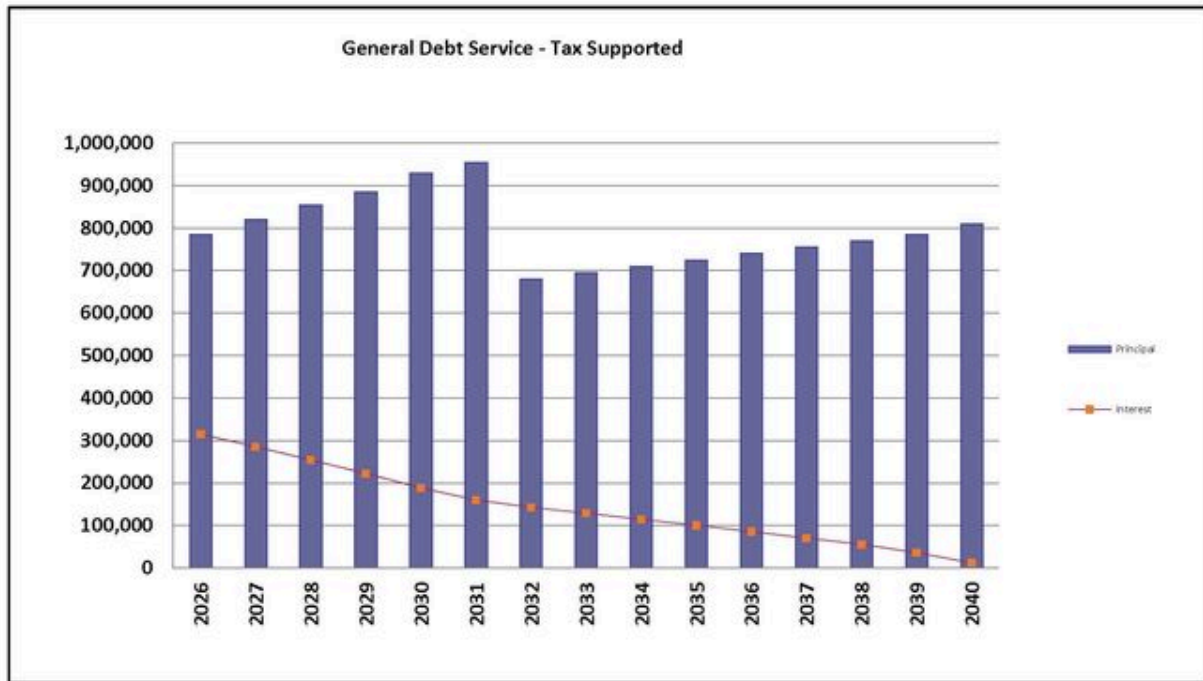


| Fund Name         | FY2024 Actual      | FY2025 Obligation  | FY2026 Obligation  | \$ Change      | % Change     |
|-------------------|--------------------|--------------------|--------------------|----------------|--------------|
| DEBT SERVICE FUND | \$1,095,925        | \$1,098,525        | \$1,100,025        | \$1,500        | 0.14%        |
| <b>Total Debt</b> | <b>\$1,095,925</b> | <b>\$1,098,525</b> | <b>\$1,100,025</b> | <b>\$1,500</b> | <b>0.14%</b> |

## Summary of Debt Service Charges to Maturity

## Certificates of Obligation - Tax Supported

| Year Ending    | Outstanding       |            |           | Total        |
|----------------|-------------------|------------|-----------|--------------|
| September 30th | Beginning of Year | Principal  | Interest  | Requirements |
| 2026           | 11,900,000        | 785,000    | 315,025   | 1,100,025    |
| 2027           | 11,115,000        | 820,000    | 285,325   | 1,105,325    |
| 2028           | 10,295,000        | 855,000    | 254,325   | 1,109,325    |
| 2029           | 9,440,000         | 885,000    | 222,125   | 1,107,125    |
| 2030           | 8,555,000         | 930,000    | 188,550   | 1,118,550    |
| 2031           | 7,625,000         | 955,000    | 160,350   | 1,115,350    |
| 2032           | 6,670,000         | 680,000    | 142,550   | 822,550      |
| 2033           | 5,990,000         | 695,000    | 128,800   | 823,800      |
| 2034           | 5,295,000         | 710,000    | 114,750   | 824,750      |
| 2035           | 4,585,000         | 725,000    | 100,400   | 825,400      |
| 2036           | 3,860,000         | 740,000    | 85,750    | 825,750      |
| 2037           | 3,120,000         | 755,000    | 70,800    | 825,800      |
| 2038           | 2,365,000         | 770,000    | 55,550    | 825,550      |
| 2039           | 1,595,000         | 785,000    | 36,075    | 821,075      |
| 2040           | 810,000           | 810,000    | 12,150    | 822,150      |
|                |                   | 11,900,000 | 2,172,525 | 14,072,525   |



| Certificates of Obligation                                       |               |           |          |           |
|------------------------------------------------------------------|---------------|-----------|----------|-----------|
| Series 2011 - \$4,000,000                                        |               |           |          |           |
| Purpose: Fire Station #2/ 2012 Street Project                    |               |           |          |           |
| Issued 10/11/2011 Matures 02/15/2031                             |               |           |          |           |
| Principal Due - February 15                                      |               |           |          |           |
| Funded by Property                                               |               |           |          |           |
| Fiscal Year                                                      | Interest rate | Principal | Interest | Total     |
| 2026                                                             | 3.00%         | 235,000   | 43,575   | 278,575   |
| 2027                                                             | 3%-4.25%      | 245,000   | 36,375   | 281,375   |
| 2028                                                             | 3%-4.25%      | 255,000   | 28,875   | 283,875   |
| 2029                                                             | 3%-4.25%      | 265,000   | 21,075   | 286,075   |
| 2030                                                             | 3%-4.25%      | 280,000   | 12,900   | 292,900   |
| 2031                                                             | 3%-4.25%      | 290,000   | 4,350    | 294,350   |
|                                                                  |               | 1,570,000 | 147,150  | 1,717,150 |
|                                                                  |               |           |          |           |
|                                                                  |               |           |          |           |
| Certificates of Obligation                                       |               |           |          |           |
| Series 2020 - \$11,860,000                                       |               |           |          |           |
| Purpose: Public Infrastructure Harbin Drive and along US Hwy 377 |               |           |          |           |

| Issued 03/03/2020 Matures 02/15/2040                                    |               |            |           |            |
|-------------------------------------------------------------------------|---------------|------------|-----------|------------|
| Principal Due - February 15                                             |               |            |           |            |
| Funded by Sales Tax and Property Tax in Tax Increment Reinvestment Zone |               |            |           |            |
| Fiscal Year                                                             | Interest rate | Principal  | Interest  | Total      |
| 2026                                                                    | 4.000%        | 550,000    | 271,450   | 821,450    |
| 2027                                                                    | 4.000%        | 575,000    | 248,950   | 823,950    |
| 2028                                                                    | 4.000%        | 600,000    | 225,450   | 825,450    |
| 2029                                                                    | 4.000%        | 620,000    | 201,050   | 821,050    |
| 2030                                                                    | 4.000%        | 650,000    | 175,650   | 825,650    |
| 2031                                                                    | 2.000%        | 665,000    | 156,000   | 821,000    |
| 2032                                                                    | 2.000%        | 680,000    | 142,550   | 822,550    |
| 2033                                                                    | 2.000%        | 695,000    | 128,800   | 823,800    |
| 2034                                                                    | 2.000%        | 710,000    | 114,750   | 824,750    |
| 2035                                                                    | 2.000%        | 725,000    | 100,400   | 825,400    |
| 2036                                                                    | 2.000%        | 740,000    | 85,750    | 825,750    |
| 2037                                                                    | 2.000%        | 755,000    | 70,800    | 825,800    |
| 2038                                                                    | 2.000%        | 770,000    | 55,550    | 825,550    |
| 2039                                                                    | 3.000%        | 785,000    | 36,075    | 821,075    |
| 2040                                                                    | 3.000%        | 810,000    | 12,150    | 822,150    |
|                                                                         |               | 10,330,000 | 2,025,375 | 12,355,375 |
|                                                                         |               |            |           |            |

# Personnel

## Authorized Positions

### City Manager

|                            |          |          | Requested | Approved |
|----------------------------|----------|----------|-----------|----------|
| Title                      | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| City Manager               | 1        | 1        | 1         | 1        |
| Administrative Assistant   | 1        | 1        | 1         | 1        |
| Director of Admin Services | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>               | <b>3</b> | <b>3</b> | <b>3</b>  | <b>3</b> |

### CITY SECRETARY

|                       |          |          | Requested | Approved |
|-----------------------|----------|----------|-----------|----------|
| Title                 | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| City Secretary        | 1        | 1        | 1         | 1        |
| Deputy City Secretary | 0        | 1        | 1         | 1        |
| <b>TOTAL</b>          | <b>1</b> | <b>2</b> | <b>2</b>  | <b>2</b> |

### Municipal Building

|                 |            |            | Requested  | Approved   |
|-----------------|------------|------------|------------|------------|
| Title           | FY23-24    | FY24-25    | FY25-26    | FY25-26    |
| Custodian - F/T | 0.6        | 0.6        | 0.6        | 0.6        |
| <b>TOTAL</b>    | <b>0.6</b> | <b>0.6</b> | <b>0.6</b> | <b>0.6</b> |

### Municipal Services Center

|                 |            |            | Requested  | Approved   |
|-----------------|------------|------------|------------|------------|
| Title           | FY23-24    | FY24-25    | FY25-26    | FY25-26    |
| Clerk III - MSC | 1          | 1          | 1          | 1          |
| Custodian - F/T | 0.4        | 0.4        | 0.4        | 0.4        |
| <b>TOTAL</b>    | <b>1.4</b> | <b>1.4</b> | <b>1.4</b> | <b>1.4</b> |

## Human Resources

|                                |          |          | Requested | Approved |
|--------------------------------|----------|----------|-----------|----------|
| Title                          | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Human Resources Manager        | 1        | 1        | 1         | 1        |
| Benefits Specialist/HR Analyst | 0        | 1        | 1         | 1        |
| <b>TOTAL</b>                   | <b>1</b> | <b>2</b> | <b>2</b>  | <b>2</b> |

## Mainstreet

|                    |          |          | Requested | Approved |
|--------------------|----------|----------|-----------|----------|
| Title              | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Mainstreet Manager | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>       | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

## Finance

|                                    |          |          | Requested | Approved |
|------------------------------------|----------|----------|-----------|----------|
| Title                              | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Director of Finance/Administration | 1        | 1        | 1         | 1        |
| Asst. Director of Finance          | 1        | 1        | 1         | 1        |
| Senior Accountant                  | 1        | 1        | 1         | 1        |
| Accountant                         | 1        | 1        | 1         | 1        |
| Purchasing Manager                 | 1        | 1        | 1         | 1        |
| Clerk II                           | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>                       | <b>6</b> | <b>6</b> | <b>6</b>  | <b>6</b> |

## Information Technology

|                                |          |          | Requested | Approved |
|--------------------------------|----------|----------|-----------|----------|
| Title                          | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Information Technology Manager | 1        | 1        | 1         | 1        |
| Information Technology         | 2        | 2        | 3         | 2        |
| <b>TOTAL</b>                   | <b>3</b> | <b>3</b> | <b>4</b>  | <b>3</b> |

## Municipal Court

|                     |          |          | Requested | Approved |
|---------------------|----------|----------|-----------|----------|
| Title               | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Court Administrator | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>        | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

## Streets

|                          |          |          | Requested | Approved |
|--------------------------|----------|----------|-----------|----------|
| Title                    | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Street Superintendent    | 1        | 1        | 1         | 1        |
| Crew Leader              | 1        | 1        | 1         | 1        |
| Heavy Equipment Operator | 5        | 5        | 5         | 5        |
| <b>TOTAL</b>             | <b>7</b> | <b>7</b> | <b>7</b>  | <b>7</b> |

## Parks and Recreation

|                                      |             |             | Requested   | Approved    |
|--------------------------------------|-------------|-------------|-------------|-------------|
| Title                                | FY23-24     | FY24-25     | FY25-26     | FY25-26     |
| Director of Parks & Leisure Services | 1           | 1           | 1           | 1           |
| Recreation Superintendent            | 1           | 1           | 1           | 1           |
| Recreation Supervisor                | 3           | 1           | 1           | 1           |
| Recreation Manager                   | 0           | 2           | 1           | 1           |
| Department Assistant                 | 1           | 0           | 0           | 0           |
| Field Maintenance Manager            | 1           | 1           | 1           | 1           |
| Athletic Field Maintenance           | 1           | 1           | 1           | 1           |
| P/T Custodian                        | 0.5         | 0.5         | 0.5         | 0.5         |
| Park Maintenance Superintendent      | 1           | 1           | 1           | 1           |
| Park Property Supervisor             | 1           | 1           | 1           | 1           |
| Light Equipment Operator             | 3           | 3           | 3           | 3           |
| Cemetery Property Supervisor         | 1           | 1           | 1           | 1           |
| Light Equipment Operator             | 1           | 1           | 1           | 1           |
| Building & Ground Maintenance        | 2           | 2           | 2           | 2           |
| <b>TOTAL</b>                         | <b>17.5</b> | <b>16.5</b> | <b>15.5</b> | <b>15.5</b> |

## Library

|                                |          |          | Requested | Approved |
|--------------------------------|----------|----------|-----------|----------|
| Title                          | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Library Manager                | 1        | 1        | 1         | 1        |
| Clerk                          | 2        | 2        | 2         | 2        |
| Children's Program Coordinator | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>                   | <b>4</b> | <b>4</b> | <b>4</b>  | <b>4</b> |

# Cross Timbers Legacy Center (Senior Center)

|                               |              |              | Requested   | Approved    |
|-------------------------------|--------------|--------------|-------------|-------------|
| Title                         | FY23-24      | FY24-25      | FY25-26     | FY25-26     |
| Senior Center Manager         | 0            | 0            | 1           | 1           |
| Senior Citizens Coordinator   | 1            | 1            | 1           | 1           |
| P/T Senior Citizen Assistants | 0.961        | 0.961        | 0.48        | 0.48        |
| P/T Janitor                   | 0.25         | 0.25         | 0           | 0           |
| <b>TOTAL</b>                  | <b>2.211</b> | <b>2.211</b> | <b>2.48</b> | <b>2.48</b> |

## Fire

|                          |           |           | Requested | Approved  |
|--------------------------|-----------|-----------|-----------|-----------|
| Title                    | FY23-24   | FY24-25   | FY25-26   | FY25-26   |
| Fire Chief               | 1         | 1         | 1         | 1         |
| Division Chief           | 3         | 3         | 3         | 3         |
| Administrative Assistant | 1         | 1         | 1         | 1         |
| Fire Inspector           | 1         | 1         | 1         | 1         |
| EMS Battalion Chief      | 1         | 1         | 1         | 1         |
| Fire Captain             | 3         | 3         | 3         | 3         |
| Fire Lieutenant          | 3         | 3         | 3         | 3         |
| Firefighter/EMT          | 24        | 24        | 24        | 24        |
| <b>TOTAL</b>             | <b>37</b> | <b>37</b> | <b>37</b> | <b>37</b> |

## Police

|                           |               |               | Requested     | Approved      |
|---------------------------|---------------|---------------|---------------|---------------|
| Title                     | FY23-24       | FY24-25       | FY25-26       | FY25-26       |
| Police Chief              | 1             | 1             | 1             | 1             |
| Police Captain            | 2             | 2             | 2             | 2             |
| Administrative Assistant  | 1             | 1             | 1             | 1             |
| Lieutenant                | 2             | 2             | 2             | 2             |
| Police Sergeant           | 8             | 8             | 8             | 8             |
| Patrol Officer            | 22            | 22            | 22            | 22            |
| Communications Manager    | 1             | 1             | 1             | 1             |
| Dispatch Supervisor       | 1             | 1             | 1             | 1             |
| Dispatcher                | 11            | 11            | 11            | 11            |
| Records Clerk             | 2             | 2             | 2             | 2             |
| Investigator              | 5             | 5             | 5             | 5             |
| Civilian Officer          | 1             | 1             | 1             | 1             |
| Property/CSI Technician   | 1             | 1             | 1             | 1             |
| School Resource Officer   | 3             | 3             | 3             | 3             |
| Animal Control Officers   | 2             | 2             | 2             | 2             |
| P/T Custodian             | 0.405         | 0.405         | 0.405         | 0.405         |
| P/T Accreditation Manager | 0.5           | 0.5           | 0.5           | 0.5           |
| <b>TOTAL</b>              | <b>63.905</b> | <b>62.905</b> | <b>62.905</b> | <b>62.905</b> |



## Development Services

|                                  |          |          | Requested | Approved |
|----------------------------------|----------|----------|-----------|----------|
| Title                            | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Director of Development Services | 1        | 1        | 1         | 1        |
| Planning Coordinator             | 1        | 1        | 1         | 1        |
| Building Official                | 1        | 1        | 1         | 1        |
| Building Inspector               | 2        | 2        | 2         | 2        |
| Permit Technician                | 1        | 1        | 1         | 1        |
| Code Compliance Inspector        | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>                     | <b>7</b> | <b>7</b> | <b>7</b>  | <b>7</b> |

## GIS

|              |          |          | Requested | Approved |
|--------------|----------|----------|-----------|----------|
| Title        | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| GIS Manager  | 1        | 1        | 1         | 1        |
| <b>TOTAL</b> | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

## Utility Administration

|                                              |           |           | Requested | Approved  |
|----------------------------------------------|-----------|-----------|-----------|-----------|
| Title                                        | FY23-24   | FY24-25   | FY25-26   | FY25-26   |
| Director of Public Works/Utilities           | 1         | 1         | 1         | 1         |
| Assistant Director of Public Works/Utilities | 1         | 1         | 1         | 1         |
| Executive Administrative Assistant           | 1         | 1         | 1         | 1         |
| Construction Supervisor                      | 1         | 1         | 1         | 1         |
| Construction Technician                      | 4         | 4         | 4         | 4         |
| Project Manager                              | 2         | 2         | 2         | 2         |
| City Engineer                                | 1         | 1         | 1         | 1         |
| <b>TOTAL</b>                                 | <b>11</b> | <b>11</b> | <b>11</b> | <b>11</b> |

## Water Production

|                             |          |          | Requested | Approved |
|-----------------------------|----------|----------|-----------|----------|
| Title                       | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Water Production Supervisor | 1        | 1        | 1         | 1        |
| Water Operator I            | 1        | 1        | 1         | 1        |
| Water Operator II           | 2        | 2        | 2         | 2        |
| <b>TOTAL</b>                | <b>4</b> | <b>4</b> | <b>4</b>  | <b>4</b> |

## Water Distribution

|                          |          |          | Requested | Approved |
|--------------------------|----------|----------|-----------|----------|
| Title                    | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Water Superintendent     | 1        | 1        | 1         | 1        |
| Crew Leader              | 1        | 1        | 1         | 1        |
| Heavy Equipment Operator | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>             | <b>3</b> | <b>3</b> | <b>3</b>  | <b>3</b> |

## Customer Service

|                             |          |          | Requested | Approved |
|-----------------------------|----------|----------|-----------|----------|
| Title                       | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Customer Service Supervisor | 1        | 1        | 1         | 1        |
| Light Equipment Operator    | 2        | 2        | 4         | 4        |
| <b>TOTAL</b>                | <b>3</b> | <b>3</b> | <b>5</b>  | <b>5</b> |

## Wastewater Collection

|                          |          |          | Requested | Approved |
|--------------------------|----------|----------|-----------|----------|
| Title                    | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Crew Leader              | 1        | 1        | 1         | 1        |
| Heavy Equipment Operator | 2        | 2        | 2         | 2        |
| Light Equipment Operator | 3        | 3        | 3         | 3        |
| <b>TOTAL</b>             | <b>6</b> | <b>6</b> | <b>6</b>  | <b>6</b> |

## Utility Billing

|                            |          |          | Requested | Approved |
|----------------------------|----------|----------|-----------|----------|
| Title                      | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Utility Billing Supervisor | 0        | 0        | 1         | 1        |
| Utility Billing Clerks     | 2        | 2        | 2         | 2        |
| <b>TOTAL</b>               | <b>2</b> | <b>2</b> | <b>3</b>  | <b>3</b> |

## Landfill

|                          |          |          | Requested | Approved |
|--------------------------|----------|----------|-----------|----------|
| Title                    | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Landfill Superintendent  | 1        | 1        | 1         | 1        |
| Heavy Equipment Operator | 3        | 3        | 3         | 3        |
| Gate Attendant           | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>             | <b>5</b> | <b>5</b> | <b>5</b>  | <b>5</b> |

## Airport

|                 |              |              | Requested    | Approved     |
|-----------------|--------------|--------------|--------------|--------------|
| Title           | FY23-24      | FY24-25      | FY25-26      | FY25-26      |
| Airport Manager | 1            | 1            | 1            | 1            |
| P/T Custodian   | 0.175        | 0.175        | 0.175        | 0.175        |
| <b>TOTAL</b>    | <b>1.175</b> | <b>1.175</b> | <b>1.175</b> | <b>1.175</b> |

## Tourism

|                 |          |          | Requested | Approved |
|-----------------|----------|----------|-----------|----------|
| Title           | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Tourism Manager | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>    | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

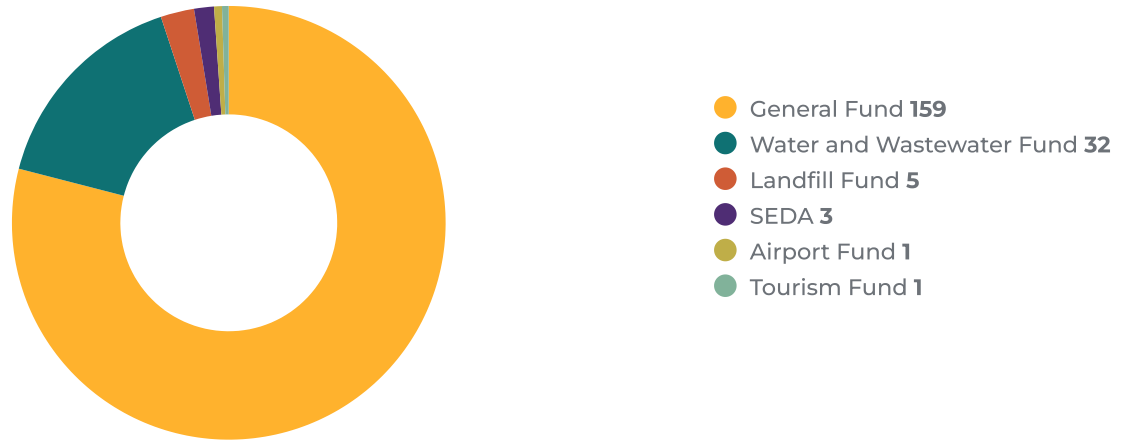
## Primary Government

|                           |                |                | Requested     | Approved      |
|---------------------------|----------------|----------------|---------------|---------------|
| Title                     | FY23-24        | FY24-25        | FY25-26       | FY25-26       |
| Total Full-Time Employees | 191            | 192            | 195           | 194           |
| Total Part-Time Employees | 2.791          | 2.791          | 2.06          | 2.06          |
| <b>Grand Total</b>        | <b>193.791</b> | <b>194.791</b> | <b>197.06</b> | <b>196.06</b> |

## Discrete Component Unit - SEDA

|                                                |          |          | Requested | Approved |
|------------------------------------------------|----------|----------|-----------|----------|
| Title                                          | FY23-24  | FY24-25  | FY25-26   | FY25-26  |
| Executive Director                             | 1        | 1        | 1         | 1        |
| Assistant SEDA Director                        | 1        | 1        | 1         | 1        |
| Director of Workforce and Community Engagement | 1        | 1        | 1         | 1        |
| <b>TOTAL</b>                                   | <b>3</b> | <b>3</b> | <b>3</b>  | <b>3</b> |

### Full Time Equivalents by Fund



# PAY PLAN FY 2025-2026

| Position | Custodian | Library Clerk | Landfill Gate Attendant | Light Equip Oper- Parks/Ground/ Field Maint | Light Equip Operator- Streets | Clerk II  |
|----------|-----------|---------------|-------------------------|---------------------------------------------|-------------------------------|-----------|
| Step 1   | \$ 31,200 | \$ 31,200     | \$ 31,200               | \$ 32,949                                   | \$ 32,985                     | \$ 33,289 |
| Step 2   | \$ 31,766 | \$ 31,893     | \$ 31,803               | \$ 33,804                                   | \$ 33,817                     | \$ 33,950 |
| Step 3   | \$ 32,342 | \$ 32,601     | \$ 32,417               | \$ 34,682                                   | \$ 34,670                     | \$ 34,624 |
| Step 4   | \$ 32,929 | \$ 33,325     | \$ 33,043               | \$ 35,582                                   | \$ 35,544                     | \$ 35,312 |
| Step 5   | \$ 33,526 | \$ 34,065     | \$ 33,681               | \$ 36,506                                   | \$ 36,440                     | \$ 36,014 |
| Step 6   | \$ 34,134 | \$ 34,821     | \$ 34,332               | \$ 37,454                                   | \$ 37,359                     | \$ 36,729 |
| Step 7   | \$ 34,753 | \$ 35,594     | \$ 34,995               | \$ 38,426                                   | \$ 38,301                     | \$ 37,459 |
| Step 8   | \$ 35,384 | \$ 36,384     | \$ 35,671               | \$ 39,424                                   | \$ 39,267                     | \$ 38,203 |
| Step 9   | \$ 36,026 | \$ 37,192     | \$ 36,360               | \$ 40,447                                   | \$ 40,257                     | \$ 38,962 |
| Step 10  | \$ 36,680 | \$ 38,018     | \$ 37,062               | \$ 41,497                                   | \$ 41,272                     | \$ 39,736 |
| Step 11  | \$ 37,346 | \$ 38,862     | \$ 37,778               | \$ 42,574                                   | \$ 42,313                     | \$ 40,525 |
| Step 12  | \$ 38,024 | \$ 39,725     | \$ 38,508               | \$ 43,679                                   | \$ 43,380                     | \$ 41,330 |
| Step 13  | \$ 38,714 | \$ 40,607     | \$ 39,252               | \$ 44,813                                   | \$ 44,474                     | \$ 42,151 |
| Step 14  | \$ 39,416 | \$ 41,508     | \$ 40,010               | \$ 45,976                                   | \$ 45,595                     | \$ 42,988 |
| Step 15  | \$ 40,111 | \$ 42,428     | \$ 40,782               | \$ 47,171                                   | \$ 46,743                     | \$ 43,844 |
| RRI      | 1.81%     | 2.22%         | 1.93%                   | 2.60%                                       | 2.52%                         | 1.99%     |

| Position | Light Equip Operator-PW | Children's Program Coordinator | Municipal Court Clerk | Rec Clerk/Aide/Dept Asst | Permit Tech | Records Clerk |
|----------|-------------------------|--------------------------------|-----------------------|--------------------------|-------------|---------------|
| Step 1   | \$ 34,498               | \$ 34,551                      | \$ 35,534             | \$ 35,805                | \$ 35,850   | \$ 35,910     |
| Step 2   | \$ 35,398               | \$ 35,364                      | \$ 36,288             | \$ 36,736                | \$ 36,812   | \$ 36,747     |
| Step 3   | \$ 36,322               | \$ 36,196                      | \$ 37,058             | \$ 37,692                | \$ 37,800   | \$ 37,604     |
| Step 4   | \$ 37,270               | \$ 37,048                      | \$ 37,844             | \$ 38,672                | \$ 38,814   | \$ 38,481     |
| Step 5   | \$ 38,243               | \$ 37,920                      | \$ 38,647             | \$ 39,678                | \$ 39,856   | \$ 39,378     |
| Step 6   | \$ 39,241               | \$ 38,812                      | \$ 39,467             | \$ 40,710                | \$ 40,926   | \$ 40,296     |
| Step 7   | \$ 40,265               | \$ 39,725                      | \$ 40,304             | \$ 41,769                | \$ 42,024   | \$ 41,235     |
| Step 8   | \$ 41,316               | \$ 40,660                      | \$ 41,159             | \$ 42,855                | \$ 43,152   | \$ 42,196     |
| Step 9   | \$ 42,394               | \$ 41,617                      | \$ 42,032             | \$ 43,970                | \$ 44,310   | \$ 43,180     |
| Step 10  | \$ 43,500               | \$ 42,596                      | \$ 42,924             | \$ 45,114                | \$ 45,499   | \$ 44,187     |
| Step 11  | \$ 44,635               | \$ 43,598                      | \$ 43,835             | \$ 46,287                | \$ 46,720   | \$ 45,217     |
| Step 12  | \$ 45,800               | \$ 44,624                      | \$ 44,765             | \$ 47,491                | \$ 47,974   | \$ 46,271     |
| Step 13  | \$ 46,995               | \$ 45,674                      | \$ 45,715             | \$ 48,726                | \$ 49,261   | \$ 47,350     |
| Step 14  | \$ 48,221               | \$ 46,749                      | \$ 46,685             | \$ 49,993                | \$ 50,583   | \$ 48,454     |
| Step 15  | \$ 49,478               | \$ 47,846                      | \$ 47,673             | \$ 51,295                | \$ 51,940   | \$ 49,582     |
| RRI      | 2.61%                   | 2.35%                          | 2.12%                 | 2.60%                    | 2.68%       | 2.33%         |

| Position | Water Plant Operator I | Heavy Equip Operator-PW | Animal Control Officer | Heavy Equip Operator-Landfill | Administrative Assistant | Clerk III |
|----------|------------------------|-------------------------|------------------------|-------------------------------|--------------------------|-----------|
| Step 1   | \$ 36,094              | \$ 36,499               | \$ 36,649              | \$ 37,039                     | \$ 37,146                | \$ 37,659 |
| Step 2   | \$ 36,954              | \$ 37,442               | \$ 37,495              | \$ 38,026                     | \$ 38,013                | \$ 38,457 |
| Step 3   | \$ 37,835              | \$ 38,409               | \$ 38,360              | \$ 39,039                     | \$ 38,901                | \$ 39,272 |
| Step 4   | \$ 38,737              | \$ 39,401               | \$ 39,245              | \$ 40,079                     | \$ 39,809                | \$ 40,105 |
| Step 5   | \$ 39,661              | \$ 40,419               | \$ 40,150              | \$ 41,147                     | \$ 40,738                | \$ 40,955 |
| Step 6   | \$ 40,607              | \$ 41,463               | \$ 41,076              | \$ 42,243                     | \$ 41,689                | \$ 41,823 |
| Step 7   | \$ 41,575              | \$ 42,534               | \$ 42,024              | \$ 43,368                     | \$ 42,662                | \$ 42,710 |
| Step 8   | \$ 42,566              | \$ 43,632               | \$ 42,994              | \$ 44,523                     | \$ 43,658                | \$ 43,615 |
| Step 9   | \$ 43,581              | \$ 44,759               | \$ 43,986              | \$ 45,709                     | \$ 44,677                | \$ 44,540 |
| Step 10  | \$ 44,620              | \$ 45,915               | \$ 45,001              | \$ 46,927                     | \$ 45,720                | \$ 45,484 |
| Step 11  | \$ 45,684              | \$ 47,101               | \$ 46,039              | \$ 48,177                     | \$ 46,788                | \$ 46,448 |
| Step 12  | \$ 46,773              | \$ 48,317               | \$ 47,101              | \$ 49,460                     | \$ 47,880                | \$ 47,433 |
| Step 13  | \$ 47,888              | \$ 49,565               | \$ 48,188              | \$ 50,777                     | \$ 48,998                | \$ 48,439 |
| Step 14  | \$ 49,030              | \$ 50,845               | \$ 49,300              | \$ 52,130                     | \$ 50,142                | \$ 49,466 |
| Step 15  | \$ 50,198              | \$ 52,157               | \$ 50,437              | \$ 53,518                     | \$ 51,315                | \$ 50,514 |
| RRI      | 2.38%                  | 2.58%                   | 2.31%                  | 2.66%                         | 2.33%                    | 2.12%     |

| Position | Heavy Equip Operator-Streets | Crime Scene/Property Tech | Deputy City Secretary | Water Plant Operator II | Sr. Citizen Coordinator | Athletic Coordinator/Rec Coord |
|----------|------------------------------|---------------------------|-----------------------|-------------------------|-------------------------|--------------------------------|
| Step 1   | \$ 38,397                    | \$ 40,248                 | \$ 40,661             | \$ 40,951               | \$ 41,098               | \$ 41,432                      |
| Step 2   | \$ 39,409                    | \$ 41,273                 | \$ 41,591             | \$ 41,952               | \$ 41,758               | \$ 42,510                      |
| Step 3   | \$ 40,448                    | \$ 42,324                 | \$ 42,542             | \$ 42,977               | \$ 42,428               | \$ 43,616                      |
| Step 4   | \$ 41,515                    | \$ 43,402                 | \$ 43,515             | \$ 44,027               | \$ 43,109               | \$ 44,751                      |
| Step 5   | \$ 42,610                    | \$ 44,508                 | \$ 44,510             | \$ 45,103               | \$ 43,801               | \$ 45,915                      |
| Step 6   | \$ 43,734                    | \$ 45,642                 | \$ 45,528             | \$ 46,205               | \$ 44,504               | \$ 47,109                      |
| Step 7   | \$ 44,887                    | \$ 46,805                 | \$ 46,569             | \$ 47,334               | \$ 45,219               | \$ 48,335                      |
| Step 8   | \$ 46,071                    | \$ 47,997                 | \$ 47,634             | \$ 48,491               | \$ 45,945               | \$ 49,592                      |
| Step 9   | \$ 47,286                    | \$ 49,220                 | \$ 48,723             | \$ 49,676               | \$ 46,683               | \$ 50,882                      |
| Step 10  | \$ 48,533                    | \$ 50,474                 | \$ 49,837             | \$ 50,890               | \$ 47,433               | \$ 52,206                      |
| Step 11  | \$ 49,813                    | \$ 51,760                 | \$ 50,976             | \$ 52,134               | \$ 48,195               | \$ 53,564                      |
| Step 12  | \$ 51,126                    | \$ 53,079                 | \$ 52,141             | \$ 53,408               | \$ 48,969               | \$ 54,957                      |
| Step 13  | \$ 52,474                    | \$ 54,431                 | \$ 53,333             | \$ 54,713               | \$ 49,755               | \$ 56,387                      |
| Step 14  | \$ 53,858                    | \$ 55,818                 | \$ 54,552             | \$ 56,050               | \$ 50,554               | \$ 57,854                      |
| Step 15  | \$ 55,276                    | \$ 57,239                 | \$ 55,799             | \$ 57,418               | \$ 51,365               | \$ 59,359                      |
| RRI      | 2.64%                        | 2.55%                     | 2.29%                 | 2.44%                   | 1.61%                   | 2.60%                          |

| Position | Construction Tech | Crew Leader - Streets | Supervisor- Cemetery, Parks, Rec | Customer Service Supervisor | Dispatcher | Crew Leader - PW |
|----------|-------------------|-----------------------|----------------------------------|-----------------------------|------------|------------------|
| Step 1   | \$ 41,540         | \$ 41,555             | \$ 41,614                        | \$ 42,181                   | \$ 42,536  | \$ 43,724        |
| Step 2   | \$ 42,739         | \$ 42,680             | \$ 42,607                        | \$ 43,273                   | \$ 44,041  | \$ 44,888        |
| Step 3   | \$ 43,972         | \$ 43,836             | \$ 43,624                        | \$ 44,393                   | \$ 45,599  | \$ 46,083        |
| Step 4   | \$ 45,241         | \$ 45,023             | \$ 44,665                        | \$ 45,542                   | \$ 47,213  | \$ 47,310        |
| Step 5   | \$ 46,546         | \$ 46,242             | \$ 45,731                        | \$ 46,721                   | \$ 48,884  | \$ 48,570        |
| Step 6   | \$ 47,889         | \$ 47,494             | \$ 46,823                        | \$ 47,930                   | \$ 50,614  | \$ 49,864        |
| Step 7   | \$ 49,271         | \$ 48,780             | \$ 47,941                        | \$ 49,171                   | \$ 52,405  | \$ 51,192        |
| Step 8   | \$ 50,693         | \$ 50,101             | \$ 49,085                        | \$ 50,444                   | \$ 54,259  | \$ 52,555        |
| Step 9   | \$ 52,156         | \$ 51,457             | \$ 50,257                        | \$ 51,750                   | \$ 56,179  | \$ 53,955        |
| Step 10  | \$ 53,661         | \$ 52,850             | \$ 51,457                        | \$ 53,090                   | \$ 58,167  | \$ 55,392        |
| Step 11  | \$ 55,209         | \$ 54,281             | \$ 52,685                        | \$ 54,464                   | -          | \$ 56,867        |
| Step 12  | \$ 56,802         | \$ 55,751             | \$ 53,943                        | \$ 55,874                   | -          | \$ 58,382        |
| Step 13  | \$ 58,441         | \$ 57,260             | \$ 55,231                        | \$ 57,320                   | -          | \$ 59,937        |
| Step 14  | \$ 60,127         | \$ 58,810             | \$ 56,549                        | \$ 58,804                   | -          | \$ 61,533        |
| Step 15  | \$ 61,861         | \$ 60,402             | \$ 57,899                        | \$ 60,325                   |            | \$ 63,173        |
| RRI      | 2.89%             | 2.71%                 | 2.39%                            | 2.59%                       | 3.54%      | 2.66%            |

| Position | Planning Coordinator | Information Tech | Manager- Recreation/Aquatics/Field Maintenance | Building Inspector | Exec Assistant to City Manager | Accountant |
|----------|----------------------|------------------|------------------------------------------------|--------------------|--------------------------------|------------|
| Step 1   | \$ 43,795            | \$ 44,223        | \$ 44,358                                      | \$ 44,405          | \$ 45,222                      | \$ 45,563  |
| Step 2   | \$ 44,640            | \$ 45,182        | \$ 45,322                                      | \$ 45,575          | \$ 46,197                      | \$ 46,518  |
| Step 3   | \$ 45,501            | \$ 46,162        | \$ 46,307                                      | \$ 46,775          | \$ 47,193                      | \$ 47,493  |
| Step 4   | \$ 46,379            | \$ 47,163        | \$ 47,314                                      | \$ 48,007          | \$ 48,210                      | \$ 48,489  |
| Step 5   | \$ 47,274            | \$ 48,186        | \$ 48,343                                      | \$ 49,271          | \$ 49,249                      | \$ 49,506  |
| Step 6   | \$ 48,186            | \$ 49,231        | \$ 49,394                                      | \$ 50,569          | \$ 50,311                      | \$ 50,544  |
| Step 7   | \$ 49,115            | \$ 50,299        | \$ 50,468                                      | \$ 51,901          | \$ 51,396                      | \$ 51,604  |
| Step 8   | \$ 50,062            | \$ 51,390        | \$ 51,565                                      | \$ 53,268          | \$ 52,504                      | \$ 52,686  |
| Step 9   | \$ 51,028            | \$ 52,504        | \$ 52,686                                      | \$ 54,671          | \$ 53,636                      | \$ 53,791  |
| Step 10  | \$ 52,012            | \$ 53,643        | \$ 53,832                                      | \$ 56,111          | \$ 54,792                      | \$ 54,919  |
| Step 11  | \$ 53,015            | \$ 54,806        | \$ 55,002                                      | \$ 57,589          | \$ 55,973                      | \$ 56,070  |
| Step 12  | \$ 54,038            | \$ 55,995        | \$ 56,198                                      | \$ 59,106          | \$ 57,180                      | \$ 57,245  |
| Step 13  | \$ 55,080            | \$ 57,209        | \$ 57,420                                      | \$ 60,663          | \$ 58,413                      | \$ 58,445  |
| Step 14  | \$ 56,142            | \$ 58,450        | \$ 58,668                                      | \$ 62,261          | \$ 59,672                      | \$ 59,670  |
| Step 15  | \$ 57,224            | \$ 59,716        | \$ 59,945                                      | \$ 63,900          | \$ 60,957                      | \$ 60,920  |
| RRI      | 1.93%                | 2.17%            | 2.17%                                          | 2.63%              | 2.16%                          | 2.10%      |

| Position | Code Compliance Officer | Benefit Specialist/HR Analyst | Main Street Manager | Tourism Manager | GIS Manager | Utility Billing Supervisor |
|----------|-------------------------|-------------------------------|---------------------|-----------------|-------------|----------------------------|
| Step 1   | \$ 45,623               | \$ 45,802                     | \$ 47,359           | \$ 48,631       | \$ 48,834   | \$ 48,881                  |
| Step 2   | \$ 46,541               | \$ 46,852                     | \$ 48,535           | \$ 49,504       | \$ 49,958   | \$ 49,725                  |
| Step 3   | \$ 47,478               | \$ 47,926                     | \$ 49,740           | \$ 50,392       | \$ 51,108   | \$ 50,583                  |
| Step 4   | \$ 48,433               | \$ 49,025                     | \$ 50,975           | \$ 51,296       | \$ 52,284   | \$ 51,456                  |
| Step 5   | \$ 49,408               | \$ 50,149                     | \$ 52,240           | \$ 52,216       | \$ 53,487   | \$ 52,344                  |
| Step 6   | \$ 50,402               | \$ 51,299                     | \$ 53,537           | \$ 53,153       | \$ 54,718   | \$ 53,248                  |
| Step 7   | \$ 51,416               | \$ 52,475                     | \$ 54,866           | \$ 54,107       | \$ 55,977   | \$ 54,167                  |
| Step 8   | \$ 52,451               | \$ 53,678                     | \$ 56,228           | \$ 55,078       | \$ 57,265   | \$ 55,102                  |
| Step 9   | \$ 53,507               | \$ 54,908                     | \$ 57,624           | \$ 56,066       | \$ 58,583   | \$ 56,053                  |
| Step 10  | \$ 54,584               | \$ 56,167                     | \$ 59,054           | \$ 57,072       | \$ 59,931   | \$ 57,021                  |
| Step 11  | \$ 55,682               | \$ 57,455                     | \$ 60,520           | \$ 58,096       | \$ 61,310   | \$ 58,005                  |
| Step 12  | \$ 56,803               | \$ 58,772                     | \$ 62,022           | \$ 59,138       | \$ 62,721   | \$ 59,006                  |
| Step 13  | \$ 57,946               | \$ 60,119                     | \$ 63,562           | \$ 60,199       | \$ 64,164   | \$ 60,025                  |
| Step 14  | \$ 59,112               | \$ 61,497                     | \$ 65,140           | \$ 61,279       | \$ 65,641   | \$ 61,061                  |
| Step 15  | \$ 60,301               | \$ 62,905                     | \$ 66,756           | \$ 62,378       | \$ 67,152   | \$ 62,117                  |
| RRI      | 2.01%                   | 2.29%                         | 2.48%               | 1.79%           | 2.30%       | 1.73%                      |

| Position | Municipal Court Administrator | Construction Supervisor | Dispatch Supervisor | Librarian | Water Plant Supervisor | Fire Cadet |
|----------|-------------------------------|-------------------------|---------------------|-----------|------------------------|------------|
| Step 1   | \$ 48,883                     | \$ 49,990               | \$ 52,180           | \$ 53,845 | \$ 54,958              | \$ 55,211  |
| Step 2   | \$ 49,980                     | \$ 51,285               | \$ 53,245           | \$ 54,833 | \$ 56,438              |            |
| Step 3   | \$ 51,101                     | \$ 52,613               | \$ 54,332           | \$ 55,839 | \$ 57,957              |            |
| Step 4   | \$ 52,248                     | \$ 53,976               | \$ 55,441           | \$ 56,863 | \$ 59,517              |            |
| Step 5   | \$ 53,420                     | \$ 55,374               | \$ 56,573           | \$ 57,906 | \$ 61,119              |            |
| Step 6   | \$ 54,619                     | \$ 56,808               | \$ 57,728           | \$ 58,968 | \$ 62,764              |            |
| Step 7   | \$ 55,845                     | \$ 58,279               | \$ 58,906           | \$ 60,050 | \$ 64,454              |            |
| Step 8   | \$ 57,098                     | \$ 59,789               | \$ 60,108           | \$ 61,152 | \$ 66,189              |            |
| Step 9   | \$ 58,379                     | \$ 61,338               | \$ 61,335           | \$ 62,274 | \$ 67,971              |            |
| Step 10  | \$ 59,689                     | \$ 62,927               | \$ 62,587           | \$ 63,416 | \$ 69,801              |            |
| Step 11  | \$ 61,028                     | \$ 64,557               | \$ 63,864           | \$ 64,579 | \$ 71,680              |            |
| Step 12  | \$ 62,397                     | \$ 66,229               | \$ 65,167           | \$ 65,764 | \$ 73,610              |            |
| Step 13  | \$ 63,797                     | \$ 67,944               | \$ 66,497           | \$ 66,970 | \$ 75,592              |            |
| Step 14  | \$ 65,228                     | \$ 69,704               | \$ 67,854           | \$ 68,198 | \$ 77,627              |            |
| Step 15  | \$ 66,692                     | \$ 71,510               | \$ 69,238           | \$ 69,449 | \$ 79,717              |            |
| RRI      | 2.24%                         | 2.59%                   | 2.04%               | 1.83%     | 2.69%                  |            |



| Position | Police Cadet | Accountant<br>(Senior) | Purchasing<br>Manager | Street<br>Superintendent | FireFighter/EM<br>T | Police Officer/<br>Investigator |
|----------|--------------|------------------------|-----------------------|--------------------------|---------------------|---------------------------------|
| Step 1   | \$ 55,211    | \$ 57,682              | \$ 58,827             | \$ 59,682                | \$ 59,915           | \$ 59,915                       |
| Step 2   |              | \$ 58,899              | \$ 60,164             | \$ 61,192                | \$ 61,896           | \$ 61,896                       |
| Step 3   |              | \$ 60,141              | \$ 61,531             | \$ 62,740                | \$ 63,942           | \$ 63,942                       |
| Step 4   |              | \$ 61,409              | \$ 62,929             | \$ 64,327                | \$ 66,056           | \$ 66,056                       |
| Step 5   |              | \$ 62,704              | \$ 64,359             | \$ 65,954                | \$ 68,240           | \$ 68,240                       |
| Step 6   |              | \$ 64,027              | \$ 65,821             | \$ 67,622                | \$ 70,496           | \$ 70,496                       |
| Step 7   |              | \$ 65,377              | \$ 67,317             | \$ 69,332                | \$ 72,827           | \$ 72,827                       |
| Step 8   |              | \$ 66,756              | \$ 68,847             | \$ 71,086                | \$ 75,235           | \$ 75,235                       |
| Step 9   |              | \$ 68,164              | \$ 70,411             | \$ 72,884                | \$ 77,722           | \$ 77,722                       |
| Step 10  |              | \$ 69,602              | \$ 72,011             | \$ 74,728                | \$ 80,292           | \$ 80,292                       |
| Step 11  |              | \$ 71,070              | \$ 73,647             | \$ 76,618                | -                   | -                               |
| Step 12  |              | \$ 72,569              | \$ 75,320             | \$ 78,556                | -                   | -                               |
| Step 13  |              | \$ 74,100              | \$ 77,032             | \$ 80,543                | -                   | -                               |
| Step 14  |              | \$ 75,663              | \$ 78,782             | \$ 82,580                | -                   | -                               |
| Step 15  |              | \$ 77,259              | \$ 80,573             | \$ 84,668                |                     |                                 |
| RRI      |              | 2.11%                  | 2.27%                 | 2.53%                    | 3.31%               | 3.31%                           |

| Position | Landfill<br>Superintendent | HR Manager | Planner   | Recreation<br>Superintendent | Project<br>Manager | Airport<br>Manager |
|----------|----------------------------|------------|-----------|------------------------------|--------------------|--------------------|
| Step 1   | \$ 60,831                  | \$ 61,331  | \$ 61,410 | \$ 64,061                    | \$ 65,580          | \$ 65,828          |
| Step 2   | \$ 62,014                  | \$ 62,944  | \$ 62,978 | \$ 65,389                    | \$ 67,048          | \$ 67,298          |
| Step 3   | \$ 63,220                  | \$ 64,599  | \$ 64,586 | \$ 66,745                    | \$ 68,549          | \$ 68,801          |
| Step 4   | \$ 64,449                  | \$ 66,298  | \$ 66,235 | \$ 68,129                    | \$ 70,083          | \$ 70,337          |
| Step 5   | \$ 65,702                  | \$ 68,041  | \$ 67,926 | \$ 69,541                    | \$ 71,652          | \$ 71,908          |
| Step 6   | \$ 66,979                  | \$ 69,830  | \$ 69,660 | \$ 70,983                    | \$ 73,256          | \$ 73,514          |
| Step 7   | \$ 68,281                  | \$ 71,666  | \$ 71,439 | \$ 72,454                    | \$ 74,896          | \$ 75,156          |
| Step 8   | \$ 69,608                  | \$ 73,551  | \$ 73,263 | \$ 73,956                    | \$ 76,573          | \$ 76,834          |
| Step 9   | \$ 70,961                  | \$ 75,485  | \$ 75,134 | \$ 75,489                    | \$ 78,287          | \$ 78,550          |
| Step 10  | \$ 72,341                  | \$ 77,470  | \$ 77,053 | \$ 77,054                    | \$ 80,039          | \$ 80,304          |
| Step 11  | \$ 73,747                  | \$ 79,507  | \$ 79,021 | \$ 78,651                    | \$ 81,831          | \$ 82,097          |
| Step 12  | \$ 75,181                  | \$ 81,598  | \$ 81,039 | \$ 80,281                    | \$ 83,663          | \$ 83,930          |
| Step 13  | \$ 76,643                  | \$ 83,744  | \$ 83,108 | \$ 81,945                    | \$ 85,536          | \$ 85,804          |
| Step 14  | \$ 78,133                  | \$ 85,946  | \$ 85,230 | \$ 83,644                    | \$ 87,451          | \$ 87,720          |
| Step 15  | \$ 79,652                  | \$ 88,208  | \$ 87,407 | \$ 85,378                    | \$ 89,408          | \$ 89,680          |
| RRI      | 1.94%                      | 2.63%      | 2.55%     | 2.07%                        | 2.24%              | 2.23%              |

| Position | Parks<br>Superintendent | IT Manager | Water/WW<br>Superintendent | Building Official | Communication<br>s Manager | Assistant<br>Finance<br>Director |
|----------|-------------------------|------------|----------------------------|-------------------|----------------------------|----------------------------------|
| Step 1   | \$ 65,919               | \$ 66,004  | \$ 66,265                  | \$ 67,166         | \$ 68,900                  | \$ 74,619                        |
| Step 2   | \$ 67,020               | \$ 67,410  | \$ 67,812                  | \$ 68,717         | \$ 70,433                  | \$ 76,782                        |
| Step 3   | \$ 68,139               | \$ 68,846  | \$ 69,395                  | \$ 70,303         | \$ 72,000                  | \$ 79,007                        |
| Step 4   | \$ 69,277               | \$ 70,313  | \$ 71,015                  | \$ 71,926         | \$ 73,602                  | \$ 81,297                        |
| Step 5   | \$ 70,434               | \$ 71,811  | \$ 72,673                  | \$ 73,587         | \$ 75,239                  | \$ 83,653                        |
| Step 6   | \$ 71,610               | \$ 73,341  | \$ 74,370                  | \$ 75,286         | \$ 76,913                  | \$ 86,077                        |
| Step 7   | \$ 72,806               | \$ 74,903  | \$ 76,106                  | \$ 77,024         | \$ 78,624                  | \$ 88,572                        |
| Step 8   | \$ 74,022               | \$ 76,499  | \$ 77,883                  | \$ 78,802         | \$ 80,373                  | \$ 91,139                        |
| Step 9   | \$ 75,258               | \$ 78,129  | \$ 79,701                  | \$ 80,621         | \$ 82,161                  | \$ 93,780                        |
| Step 10  | \$ 76,515               | \$ 79,793  | \$ 81,562                  | \$ 82,482         | \$ 83,987                  | \$ 96,498                        |
| Step 11  | \$ 77,793               | \$ 81,493  | \$ 83,466                  | \$ 84,386         | -                          | \$ 99,295                        |
| Step 12  | \$ 79,092               | \$ 83,229  | \$ 85,415                  | \$ 86,334         | -                          | \$ 102,173                       |
| Step 13  | \$ 80,413               | \$ 85,002  | \$ 87,409                  | \$ 88,327         | -                          | \$ 105,134                       |
| Step 14  | \$ 81,756               | \$ 86,813  | \$ 89,450                  | \$ 90,366         | -                          | \$ 108,181                       |
| Step 15  | \$ 83,122               | \$ 88,662  | \$ 91,539                  | \$ 92,453         | -                          | \$ 111,317                       |
| RRI      | 1.67%                   | 2.13%      | 2.33%                      | 2.31%             | 2.22%                      | 2.90%                            |

| Position | Fire Lieutenant | Police Sergeant | Fire Inspector | City Secretary | Fire Captain | Police<br>Lieutenant |
|----------|-----------------|-----------------|----------------|----------------|--------------|----------------------|
| Step 1   | \$ 74,838       | \$ 74,838       | \$ 75,320      | \$ 75,718      | \$ 84,764    | \$ 84,764            |
| Step 2   | \$ 76,757       | \$ 76,757       | \$ 77,396      | \$ 77,478      | \$ 86,915    | \$ 86,915            |
| Step 3   | \$ 78,725       | \$ 78,725       | \$ 79,529      | \$ 79,279      | \$ 89,121    | \$ 89,121            |
| Step 4   | \$ 80,744       | \$ 80,744       | \$ 81,721      | \$ 81,122      | \$ 91,383    | \$ 91,383            |
| Step 5   | \$ 82,814       | \$ 82,814       | \$ 83,973      | \$ 83,008      | \$ 93,702    | \$ 93,702            |
| Step 6   | \$ 84,938       | \$ 84,938       | \$ 86,287      | \$ 84,938      | \$ 96,080    | \$ 96,080            |
| Step 7   | \$ 87,116       | \$ 87,116       | \$ 88,665      | \$ 86,913      | \$ 98,518    | \$ 98,518            |
| Step 8   | \$ 89,350       | \$ 89,350       | \$ 91,108      | \$ 88,934      | \$ 101,018   | \$ 101,018           |
| Step 9   | \$ 91,641       | \$ 91,641       | \$ 93,619      | \$ 91,002      | \$ 103,582   | \$ 103,582           |
| Step 10  | \$ 93,991       | \$ 93,991       | \$ 96,198      | \$ 93,118      | \$ 106,210   | \$ 106,210           |
| Step 11  | -               | -               | -              | \$ 95,283      | -            | -                    |
| Step 12  | -               | -               | -              | \$ 97,498      | -            | -                    |
| Step 13  | -               | -               | -              | \$ 99,765      | -            | -                    |
| Step 14  | -               | -               | -              | \$ 102,084     | -            | -                    |
| Step 15  | -               | -               | -              | \$ 104,456     | -            | -                    |
| RRI      | 2.56%           | 2.56%           | 2.76%          | 2.32%          | 2.54%        | 2.54%                |

| Position | Asst Director of Public Works | EMS Battallion Chief | Fire Division Chief | Police Captain | Director Development Services | Leisure Services Director |
|----------|-------------------------------|----------------------|---------------------|----------------|-------------------------------|---------------------------|
| Step 1   | \$ 87,634                     | \$ 89,282            | \$ 98,865           | \$ 98,865      | \$ 99,616                     | \$ 101,235                |
| Step 2   | \$ 89,768                     | \$ 91,549            | \$ 101,572          | \$ 101,572     | \$ 102,074                    | \$ 103,761                |
| Step 3   | \$ 91,954                     | \$ 93,873            | \$ 104,353          | \$ 104,353     | \$ 104,592                    | \$ 106,350                |
| Step 4   | \$ 94,193                     | \$ 96,256            | \$ 107,210          | \$ 107,210     | \$ 107,172                    | \$ 109,004                |
| Step 5   | \$ 96,486                     | \$ 98,700            | \$ 110,145          | \$ 110,145     | \$ 109,816                    | \$ 111,724                |
| Step 6   | \$ 98,835                     | \$ 101,206           | \$ 113,160          | \$ 113,160     | \$ 112,525                    | \$ 114,512                |
| Step 7   | \$ 101,241                    | \$ 103,775           | \$ 116,258          | \$ 116,258     | \$ 115,301                    | \$ 117,369                |
| Step 8   | \$ 103,706                    | \$ 106,410           | \$ 119,441          | \$ 119,441     | \$ 118,145                    | \$ 120,298                |
| Step 9   | \$ 106,231                    | \$ 109,111           | \$ 122,711          | \$ 122,711     | \$ 121,060                    | \$ 123,300                |
| Step 10  | \$ 108,817                    | \$ 111,881           | \$ 126,070          | \$ 126,070     | \$ 124,047                    | \$ 126,377                |
| Step 11  | \$ 111,466                    | -                    | -                   | -              | \$ 127,107                    | \$ 129,530                |
| Step 12  | \$ 114,180                    | -                    | -                   | -              | \$ 130,243                    | \$ 132,762                |
| Step 13  | \$ 116,960                    | -                    | -                   | -              | \$ 133,456                    | \$ 136,075                |
| Step 14  | \$ 119,808                    | -                    | -                   | -              | \$ 136,748                    | \$ 139,470                |
| Step 15  | \$ 122,725                    |                      |                     |                | \$ 140,122                    | \$ 142,948                |
| RRI      | 2.43%                         | 2.54%                | 2.74%               | 2.74%          | 2.47%                         | 2.50%                     |

| Position | City Engineer | Director of Administrative Services | Finance Director | Director of Public Works/Utilities | Fire Chief | Police Chief |
|----------|---------------|-------------------------------------|------------------|------------------------------------|------------|--------------|
| Step 1   | \$ 102,347    | \$ 102,882                          | \$ 103,237       | \$ 107,386                         | \$ 108,261 | \$ 114,041   |
| Step 2   | \$ 104,810    | \$ 104,653                          | \$ 105,736       | \$ 110,064                         | \$ 110,791 | \$ 116,695   |
| Step 3   | \$ 107,332    | \$ 106,454                          | \$ 108,296       | \$ 112,808                         | \$ 113,380 | \$ 119,411   |
| Step 4   | \$ 109,915    | \$ 108,286                          | \$ 110,918       | \$ 115,621                         | \$ 116,030 | \$ 122,190   |
| Step 5   | \$ 112,560    | \$ 110,150                          | \$ 113,603       | \$ 118,504                         | \$ 118,741 | \$ 125,034   |
| Step 6   | \$ 115,268    | \$ 112,046                          | \$ 116,353       | \$ 121,459                         | \$ 121,516 | \$ 127,944   |
| Step 7   | \$ 118,042    | \$ 113,974                          | \$ 119,170       | \$ 124,488                         | \$ 124,356 | \$ 130,922   |
| Step 8   | \$ 120,882    | \$ 115,935                          | \$ 122,055       | \$ 127,592                         | \$ 127,262 | \$ 133,969   |
| Step 9   | \$ 123,791    | \$ 117,930                          | \$ 125,010       | \$ 130,773                         | \$ 130,236 | \$ 137,087   |
| Step 10  | \$ 126,770    | \$ 119,959                          | \$ 128,036       | \$ 134,034                         | \$ 133,279 | \$ 140,278   |
| Step 11  | \$ 129,820    | \$ 122,023                          | \$ 131,135       | \$ 137,376                         | \$ 136,394 | \$ 143,543   |
| Step 12  | \$ 132,944    | \$ 124,123                          | \$ 134,309       | \$ 140,801                         | \$ 139,581 | \$ 146,884   |
| Step 13  | \$ 136,143    | \$ 126,259                          | \$ 137,560       | \$ 144,312                         | \$ 142,843 | \$ 150,303   |
| Step 14  | \$ 139,419    | \$ 128,432                          | \$ 140,890       | \$ 147,910                         | \$ 146,181 | \$ 153,801   |
| Step 15  | \$ 142,772    | \$ 130,642                          | \$ 144,299       | \$ 151,598                         | \$ 149,597 | \$ 157,383   |
| RRI      | 2.41%         | 1.72%                               | 2.42%            | 2.49%                              | 2.34%      | 2.33%        |

| Position | Assistant City Manager | City Manager |
|----------|------------------------|--------------|
| Step 1   | \$ 132,841             | \$ 159,332   |
| Step 2   | \$ 135,303             | \$ 162,953   |
| Step 3   | \$ 137,810             | \$ 166,656   |
| Step 4   | \$ 140,364             | \$ 170,443   |
| Step 5   | \$ 142,965             | \$ 174,316   |
| Step 6   | \$ 145,614             | \$ 178,277   |
| Step 7   | \$ 148,313             | \$ 182,328   |
| Step 8   | \$ 151,062             | \$ 186,471   |
| Step 9   | \$ 153,861             | \$ 190,709   |
| Step 10  | \$ 156,712             | \$ 195,043   |
| Step 11  | \$ 159,616             | \$ 199,475   |
| Step 12  | \$ 162,574             | \$ 204,008   |
| Step 13  | \$ 165,587             | \$ 208,644   |
| Step 14  | \$ 168,656             | \$ 213,385   |
| Step 15  | \$ 171,782             | \$ 218,236   |
| RRI      | 1.85%                  | 2.27%        |

# DISCLOSURE OF EMPLOYEE BENEFITS

**PAID VACATION:** 80 hours (shift firefighters 120 hours) per fiscal year; 96 hours (shift firefighters 144 hours) per year after 5 years of service, 120 hours (shift firefighters 180 hours) per year after 10 years of service, 160 hours (shift firefighters 240 hours) per year after 15 years of service, 160 hours for Directors and City Secretary per fiscal year.

**SICK LEAVE:** 80 hours per fiscal year accumulative to 960 hours, shift firefighters accrue 120 hours per year accumulative to 1,440 hours.

**PAID HOLIDAYS:** 14 Holidays per year.

**WORKER'S COMPENSATION INSURANCE:** All employees are covered as of the employment date.

**FICA CONTRIBUTIONS:** Social Security and Medicare tax contributions are maintained for all employees.

**GROUP HOSPITALIZATION:** Coverage available as of the first day of the month following the hire date with the City. The city currently pays for employee coverage; dependent coverage is available through payroll deductions, by means of straight purchase or through the Section 125 Plan. Employees enrolled in Medicare may opt to receive 100% of the employee cost in lieu of group hospitalization coverage. Employees enrolled in other hospitalization coverage (other than Medicare) may opt to receive 50% of the employee cost in lieu of group hospitalization coverage. Payments in lieu of coverage are subject to all applicable payroll taxes.

**HEALTH SAVINGS ACCOUNT:** Employees having group hospitalization are eligible to contribute to a Health Savings Account through payroll deductions. The City also contributes to employee HSA accounts. However, the amount varies from year to year.

**CAREFLITE/AIRVAC:** Coverage available as of the first day of the month following the hire date with the City. The city currently pays for employee coverage and their households, including college students. Individuals with Medicaid are not eligible for a CareFlite membership by state law.

**TELEHEALTH:** Provides 24/7/365 access to board-certified doctors via telephone consultations that can diagnose, recommend treatment and prescribe medication.

**DENTAL INSURANCE:** Coverage available as of the first day of the month following the hire date with the City. The city currently pays for employee coverage; dependent coverage is available through payroll deductions, by means of straight purchase or through the Section 125 Plan.

**VOLUNTARY INSURANCE:** There are several voluntary insurance plans to choose from, such as additional life, Long-Term Disability, Short-Term Disability, AD&D, Cancer, Heart/Stroke, and plans for your spouse and children.

**T.M.R.S. RETIREMENT:** 6% payroll deduction with two times the matching amount made by the City. 20-year retirement with completion of 20 years of creditable service with the Texas Municipal Retirement System.

**DEATH BENEFIT:** The City provides a death benefit through TMRS in the amount of one times the annual salary.

**GROUP BASIC LIFE/AD&D INSURANCE:** The City provides supplemental insurance of \$25,000 for life and accidental death and dismemberment.

**LONGEVITY PAY:** \$4.00 per month for each year of service years 1 through 10. \$6.00 per month for each year after 10 years of service. State law requires \$4.00 per month for each year of service for public safety.

**TUITION REIMBURSEMENT:** \$2,400.00 per year for accredited courses, up to 6 credit hours per semester, completed with a "C" or better. Employees are eligible after completion of one year of service and courses must be applicable to the

employee's position.

**DEFERRED COMPENSATION/CAFETERIA PLAN:** Employees are eligible to participate in a Section 457 Deferred Compensation plan and a Section 125 Cafeteria Plan. The City has budgeted to match deferred compensation deferrals with up to 1% of base pay.

**CREDIT UNION:** Employees are eligible to enroll with the Members Trust Credit Union.

**PAY PLAN:** Administered by the City Council.

**SERVICE AWARDS:** Given annually for 5, 10, 15, 20, 25 ... years of service with the City.

**UNIFORMS:** Furnished to Fire, Ambulance, Cemetery, Parks & Recreation, Police, Street, Landfill, Water, and Wastewater Departments (See Department Director).

**CLOTHING ALLOWANCE:** Police department investigators receive \$50.00 per month.

**BONDS:** Professional and general liability is maintained for all employees.

**CERTIFICATION/DEGREE PAY:** The City pays \$30.00 to \$450.00 for each certificate over the minimum required for a position. The maximum amount varies depending upon certificates/degrees.

**BI-LINGUAL PAY:** Employees who pass an exam, and whose position qualifies, may receive \$50.00 per month (\$25 per month for part-time) in bilingual pay.

**ON-CALL PAY:** Employees designated to be contacted if a situation arises after normal work hours are eligible to receive \$100 per week while on-call. This amount will be prorated for days less than a full week.

**SHIFT DIFFERENTIAL:** Police department personnel scheduled to work the night shift will be paid a shift differential. The amount varies by position. Officers and Dispatchers receive \$48.08 per pay period, Sergeants receive \$88.48 per pay period, and Lieutenants receive \$96.15 per pay period.

**CELL PHONE ALLOWANCE:** Employees required to use cell phones extensively for City-related business and are not provided a City-issued cell phone may be eligible for a cell phone allowance of \$50.00 per month.

**VEHICLE ALLOWANCE:** Employees required to use personal vehicles extensively for City-related business may be eligible for a vehicle allowance; the amount varies by position.

**SICK LEAVE BUY BACK:** Full-time employees may be eligible to be paid for up to 40 hours of sick leave provided they have used no more than 24 hours of sick leave during the previous fiscal year, and they have a remaining balance after the buyback of at least 80 hours.

## Incentive Pay

| Department                    | Certificate                           | Monthly Pay | Annual Cost |
|-------------------------------|---------------------------------------|-------------|-------------|
| <b>City Clerk</b>             |                                       |             |             |
|                               | Municipal Clerk                       | \$30.00     | \$360.00    |
| <b>Municipal Court</b>        |                                       |             |             |
|                               | Court Clerk 1                         | \$30.00     | \$360.00    |
|                               | Court Clerk 2                         | \$30.00     | \$360.00    |
|                               | Court Clerk 3                         | \$30.00     | \$360.00    |
| <b>Parks &amp; Recreation</b> |                                       |             |             |
|                               | Pesticide Applicator                  | \$30.00     | \$360.00    |
|                               | Certified Playground Safety Inspector | \$30.00     | \$360.00    |
|                               | Aquatics Facility Operator            | \$30.00     | \$360.00    |
|                               | Pool Operator                         | \$30.00     | \$360.00    |
|                               | Lifeguard Instructor                  | \$30.00     | \$360.00    |
|                               | Swim Instructor                       | \$30.00     | \$360.00    |
| <b>Fire</b>                   |                                       |             |             |
|                               | Paramedic                             | \$450.00    | \$5,400.00  |
|                               | Advanced Paramedic                    | \$100.00    | \$1,200.00  |
|                               | EMS Instructor                        | \$30.00     | \$360.00    |
|                               | Firefighter Intermediate              | \$30.00     | \$360.00    |

|               |                                 |          |            |
|---------------|---------------------------------|----------|------------|
|               | Firefighter Advanced            | \$30.00  | \$360.00   |
|               | Firefighter Master              | \$30.00  | \$360.00   |
|               | Fire Investigator               | \$30.00  | \$360.00   |
|               | Fire Inspector                  | \$30.00  | \$360.00   |
|               | Associate Degree                | \$50.00  | \$600.00   |
|               | Bachelor Degree                 | \$100.00 | \$1,200.00 |
|               | Master Degree                   | \$150.00 | \$1,800.00 |
| <b>Police</b> |                                 |          |            |
|               | Telecommunicator Intermediate   | \$30.00  | \$360.00   |
|               | Telecommunicator Advanced       | \$30.00  | \$360.00   |
|               | Telecommunicator Master         | \$30.00  | \$360.00   |
|               | Peace Officer Intermediate      | \$30.00  | \$360.00   |
|               | Peace Officer Advanced          | \$30.00  | \$360.00   |
|               | Peace Officer Master            | \$30.00  | \$360.00   |
|               | Field Training Officer          | \$41.67  | \$500.00   |
|               | TCOLE Instructor                | \$41.67  | \$500.00   |
|               | SWAT                            | \$41.67  | \$500.00   |
|               | Driving Instructor              | \$41.67  | \$500.00   |
|               | Crash Reconstruction            | \$41.67  | \$500.00   |
|               | School Resource Officer         | \$41.67  | \$500.00   |
|               | Firearms Instructor             | \$41.67  | \$500.00   |
|               | Negotiator                      | \$41.67  | \$500.00   |
|               | SAFVIC/Advanced Family Violence | \$41.67  | \$500.00   |
|               | TCO Trainer                     | \$41.67  | \$500.00   |
|               | FARO                            | \$41.67  | \$500.00   |
|               | Cellebrite                      | \$41.67  | \$500.00   |
|               | Drug Recognition Expert         | \$41.67  | \$500.00   |
|               | Forensic Investigator II        | \$30.00  | \$360.00   |
|               | Investigator Stipend            | \$200.00 | \$2,400.00 |
|               | Animal Control Basic            | \$30.00  | \$360.00   |
|               | Animal Control Advanced         | \$30.00  | \$360.00   |
|               | Associate Degree                | \$50.00  | \$600.00   |
|               | Bachelor Degree                 | \$100.00 | \$1,200.00 |



|                             |                                  |          |            |
|-----------------------------|----------------------------------|----------|------------|
|                             | Master Degree                    | \$150.00 | \$1,800.00 |
| <b>Development Services</b> |                                  |          |            |
|                             | Code Enforcement Officer I       | \$30.00  | \$360.00   |
|                             | Code Enforcement Officer II      | \$30.00  | \$360.00   |
| <b>GIS</b>                  |                                  |          |            |
|                             | Drone Pilot License              | \$250.00 | \$3,000.00 |
| <b>Water/Wastewater</b>     |                                  |          |            |
|                             | Ground Water Class C             | \$30.00  | \$360.00   |
|                             | Ground Water Class B             | \$30.00  | \$360.00   |
|                             | Ground Water Class A             | \$30.00  | \$360.00   |
|                             | Wastewater Collection Class II   | \$30.00  | \$360.00   |
|                             | Wastewater Collection Class III  | \$30.00  | \$360.00   |
| <b>Landfill</b>             |                                  |          |            |
|                             | Class B MSW Operator             | \$30.00  | \$360.00   |
|                             | MSW Waste Screening              | \$30.00  | \$360.00   |
|                             | Prevention of Unauthorized Waste | \$30.00  | \$360.00   |
|                             |                                  |          |            |
| <b>City-Wide</b>            |                                  |          |            |
|                             | Bilingual                        | \$50.00  | \$600.00   |

The total incentive pay budgeted for all funds is \$249,942.

## Health Insurance for Plan Year 2025 - 2026

| Coverage | Current Monthly Cost Plan 1 |          | Current Monthly Cost Plan 2 |            |
|----------|-----------------------------|----------|-----------------------------|------------|
|          | Employer                    | Employee | Employer                    | Employee   |
| Employee | \$457.67                    | -        | \$582.67                    | -          |
| Spouse   | \$43.23                     | \$551.16 | \$43.23                     | \$592.39   |
| Children | \$222.58                    | \$317.53 | \$222.58                    | \$350.19   |
| Family   | \$209.45                    | \$925.04 | \$209.45                    | \$1,051.60 |

# Dental Insurance for Plan Year 2025-2026

| Coverage | Current Monthly Cost |          |
|----------|----------------------|----------|
|          | Employer             | Employee |
| Employee | \$22.73              | -        |
| Spouse   | -                    | \$22.72  |
| Children | -                    | \$40.95  |
| Family   | -                    | \$72.86  |

# Take Home Vehicle Schedule

## **Police Department:**

1. C.I.D. Investigator on call, who resides within Erath County and within 10 miles of the city limits.
2. K-9 Officer
3. School Resource Officer/K-9 Officer (3)
4. Chief of Police

## **Parks & Recreation Department:**

1. Park Superintendent

## **Street Department:**

1. Street Superintendent
2. On call employee, who resides within Erath County and within 10 miles of the city limits.

## **Water & Wastewater Departments:**

1. Water Superintendent
2. On call employees (2), who reside within Erath County and within 10 miles of the city limits.

# Pay Dates

## October 2025 - September 2026

| October  | April     |
|----------|-----------|
| 10       | 10        |
| 24       | 24        |
| November | May       |
| 7        | 8         |
| 21       | 22        |
| December | June      |
| 5        | 5         |
| 19       | 19*       |
| January  | July      |
| 2        | 3         |
| 16       | 17        |
| 30       | 31        |
| February | August    |
| 13       | 14        |
| 27       | 28        |
| March    | September |
| 13       | 11        |
| 27       | 25        |

Sick Leave Buy Back will be processed on the November 21<sup>st</sup> payroll.

Longevity Pay will be processed on the November 21<sup>st</sup> payroll.

One-time Pay Adjustments will be processed on November 28, 2025.

\*June 19<sup>th</sup> payroll will be direct deposited on June 18<sup>th</sup> due to bank closures.

# HOLIDAY SCHEDULE

| <b><u>Holiday</u></b>                                                                         | <b><u>2025</u></b>                    | <b><u>2026</u></b>                 |
|-----------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------|
| 1. Veterans Day                                                                               | November 11 <sup>th</sup> (Tuesday)   |                                    |
| 2. Thanksgiving                                                                               | November 27 <sup>th</sup> (Thursday)  |                                    |
| 3. Day after Thanksgiving                                                                     | November 28 <sup>th</sup> (Friday)    |                                    |
| 4. Christmas Holiday                                                                          | December 24 <sup>th</sup> (Wednesday) |                                    |
| 5. Christmas Holiday                                                                          | December 25 <sup>th</sup> (Thursday)  |                                    |
| 6. New Year's Day                                                                             |                                       | January 1 <sup>st</sup> (Thursday) |
| 7. Martin Luther King Day                                                                     |                                       | January 19 <sup>th</sup> (Monday)  |
| 8. President's Day                                                                            |                                       | February 16 <sup>th</sup> (Monday) |
| 9. Good Friday                                                                                |                                       | April 3 <sup>rd</sup> (Friday)     |
| 10. Memorial Day                                                                              |                                       | May 25 <sup>th</sup> (Monday)      |
| 11. Juneteenth                                                                                |                                       | June 19 <sup>th</sup> (Friday)     |
| 12. Independence Day                                                                          |                                       | July 3 <sup>rd</sup> (Friday)      |
| 13. Labor Day                                                                                 |                                       | September 7 <sup>th</sup> (Monday) |
| 14. Floating Holiday - Taken at employee's discretion,<br>with approval of his/her supervisor |                                       |                                    |



# SUPPLEMENTAL INFORMATION





**NOTICE OF PUBLIC HEARING**

**NOTICE IS HEREBY GIVEN** that the City Council has set Tuesday, September 16, 2025, at 5:30 p.m. in City Council Chambers at City Hall, 298 West Washington, Stephenville, Texas, as the date, time, and place for a public hearing to consider the budget for fiscal year 2025-2026.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$573,214, which is a 7.22 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$147,458.

|                                                      |              |
|------------------------------------------------------|--------------|
| Proposed Expenditures                                | \$56,731,475 |
| Proposed Expenditures Discrete Component Unit (SEDA) | \$ 790,000   |

**ORDINANCE NO. 2025-O-XX**

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF STEPHENVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF STEPHENVILLE FOR THE 2025-2026 FISCAL YEAR.**

WHEREAS, the budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026, was duly presented to the City Council by the City Manager and a public notice was posted in the Stephenville City Hall.

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

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the support of the general government of the City of Stephenville, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2025-2026 budget.

SECTION 2. That the budget is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

PASSED and APPROVED this the 16<sup>th</sup> day of September, 2025.

\_\_\_\_\_  
David Baskett, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Sarah Lockenour,  
City Secretary

\_\_\_\_\_  
Reviewed by Jason M. King,  
City Manager

\_\_\_\_\_  
Approved as to form and legality  
Randy Thomas, City Attorney

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Stephenville

Taxing Unit Name

(254) 918-1218

Phone (area code and number)

298 W. Washington St, Stephenville, TX, 76401

Taxing Unit's Address, City, State, ZIP Code

www.stephenvilletx.gov

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount/Rate      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1.   | <b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> | \$ 2,100,144,223 |
| 2.   | <b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>                                                                                                                                                                                                                                       | \$ 234,102,032   |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 1,866,042,191 |
| 4.   | <b>Prior year total adopted tax rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 0.3829 /\$100 |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |
|      | A. Original prior year ARB values:.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 14,717,060    |
|      | B. Prior year values resulting from final court decisions:.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | - \$ 13,900,000  |
|      | C. Prior year value loss. Subtract B from A. <sup>3</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 817,060       |
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |
|      | A. Prior year ARB certified value:.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 3,003,860     |
|      | B. Prior year disputed value:.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | - \$ 300,386     |
|      | C. Prior year undisputed value. Subtract B from A. <sup>4</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 2,703,474     |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 3,520,534     |

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Amount/Rate      |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 8.   | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 1,869,562,725 |
| 9.   | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 0             |
| 10.  | Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>A. Absolute exemptions. Use prior year market value: ..... \$ 1,959,527<br>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 534,611<br>C. Value loss. Add A and B. <sup>6</sup>                                                                                                                                                                                                                                                                                                                                                                                         | \$ 2,494,138     |
| 11.  | Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.<br>A. Prior year market value: ..... \$ 0<br>B. Current year productivity or special appraised value: ..... - \$ 0<br>C. Value loss. Subtract B from A. <sup>7</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 0             |
| 12.  | Total adjustments for lost value. Add Lines 9, 10C and 11C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 2,494,138     |
| 13.  | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 35,343,604    |
| 14.  | Prior year total value. Subtract Line 12 and Line 13 from Line 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 1,831,724,983 |
| 15.  | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 7,013,675     |
| 16.  | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 18,494        |
| 17.  | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 7,032,169     |
| 18.  | Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup><br>A. Certified values: ..... \$ 2,191,247,243<br>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ N/A<br>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0<br>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 43,763,058<br>E. Total current year value. Add A and B, then subtract C and D. | \$ 2,147,484,185 |

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(d)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount/Rate            |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |
|      | <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ _____ 0                                                                                                                                                                                                                                                                                                                                      |                        |
|      | <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ _____ 0 |                        |
|      | <b>C. Total value under protest or not certified.</b> Add A and B.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____ 0             |
| 20.  | <b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>                                                                                                                                                                                                                                                                                                                                                     | \$ _____ 259,110,287   |
| 21.  | <b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.                                                                                                                                                                                                                                                                | \$ _____ N/A           |
| 22.  | <b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ _____ 1,888,373,898 |
| 23.  | <b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ _____ 14,330        |
| 24.  | <b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>                                                                                                | \$ _____ 36,864,450    |
| 25.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ _____ 36,878,780    |
| 26.  | <b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____ 1,851,495,118 |
| 27.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ _____ 0.3798 /\$100 |
| 28.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____ N/A /\$100    |

## SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(a)(8)

<sup>17</sup> Tex. Tax Code §26.012(a)(3) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(a)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)



## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Amount/Rate             |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 29.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ <u>0.3680</u> /\$100 |
| 30.  | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ <u>1,869,562,725</u> |
| 31.  | <b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ <u>6,879,990</u>     |
| 32.  | <b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                         |
|      | <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ <u>17,774</u>                                                                                                                                                                                                                                                    |                         |
|      | <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ <u>120,967</u>                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |
|      | <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u> |                         |
|      | <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>-103,193</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |
|      | <b>E. Add Line 31 to 32D.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ <u>6,776,797</u>     |
| 33.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ <u>1,851,495,118</u> |
| 34.  | <b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ <u>0.3660</u> /\$100 |
| 35.  | <b>Rate adjustment for state criminal justice mandate.<sup>26</sup></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |
|      | <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u>                                                                                                                                                                                                                                                                                                                                           |                         |
|      | <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>0</u>                                                                                                                                                                                                                                                     |                         |
|      | <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ <u>0.0000</u> /\$100 |
| 36.  | <b>Rate adjustment for indigent health care expenditures.<sup>27</sup></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                         |
|      | <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ <u>0</u>                                                                                                                                                                                                                                                                                                                     |                         |
|      | <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ <u>0</u>                                                                                                                                                                                                                                                                                                                                                         |                         |
|      | <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ <u>0.0000</u> /\$100 |

<sup>26</sup> [Reserved for expansion]<sup>27</sup> Tex. Tax Code §26.044<sup>28</sup> Tex. Tax Code §26.0441

## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Amount/Rate             |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 37.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup><br><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ <u>0</u><br><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ <u>0</u><br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ <u>0.0000</u> /\$100<br><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. .... \$ <u>0.0000</u> /\$100<br><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0. | \$ <u>0.0000</u> /\$100 |
| 38.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup><br><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ <u>0</u><br><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ <u>0</u><br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ <u>0.0000</u> /\$100<br><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. .... \$ <u>0.0000</u> /\$100<br><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.                                                                                                                                                                                                                                                                                                                        | \$ <u>0.0000</u> /\$100 |
| 39.  | <b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.<br><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ <u>0</u><br><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ <u>0</u><br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ <u>0.0000</u> /\$100<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                               | \$ <u>0.0000</u> /\$100 |
| 40.  | <b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ <u>0.3660</u> /\$100 |
| 41.  | <b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.<br><b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ <u>2,422,856</u><br><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100. .... \$ <u>0.1308</u> /\$100<br><b>C.</b> Add Line 41B to Line 40.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ <u>0.4968</u> /\$100 |
| 42.  | <b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.<br>- or -<br><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ <u>0.5141</u> /\$100 |

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Amount/Rate         |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| D42. | <p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>                                                                                                                                                                                                                                                                                                                                                                                         | \$ 0.0000 /\$100    |
| 43.  | <p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 278,575</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 278,575</p> | \$ 278,575          |
| 44.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 28,358           |
| 45.  | <b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 250,217          |
| 46.  | <p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100 %</p> <p><b>B.</b> Enter the prior year actual collection rate ..... 98 %</p> <p><b>C.</b> Enter the 2023 actual collection rate ..... 99 %</p> <p><b>D.</b> Enter the 2022 actual collection rate ..... 99 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup> ..... 100 %</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 100 %               |
| 47.  | <b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 250,217          |
| 48.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 1,888,373,898.00 |
| 49.  | <b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 0.0132 /\$100    |
| 50.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 0.5273 /\$100    |
| D50. | <p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 0.0000 /\$100    |

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(f)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §§26.04(b), (h-1) and (h-2)



## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet                                                                                                                                     | Amount/Rate          |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 51.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ <u>N/A</u> /\$100 |

## SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Amount/Rate             |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 52.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>Taxing units that adopted the sales tax before November of the prior year, enter 0.                                                                                                                                                                                                      | \$ <u>0</u>             |
| 53.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup><br><br><b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup><br>- or -<br><b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ <u>2,404,373</u>     |
| 54.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ <u>1,888,373,898</u> |
| 55.  | <b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ <u>0.1273</u> /\$100 |
| 56.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ <u>0.3798</u> /\$100 |
| 57.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.                                                                                                                                                                                                                                                                                                                                 | \$ <u>0.0000</u> /\$100 |
| 58.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                | \$ <u>0.5273</u> /\$100 |
| 59.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ <u>0.4000</u> /\$100 |

## SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet                                                                                                                                                                                            | Amount/Rate             |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 60.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup> | \$ <u>0</u>             |
| 61.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                               | \$ <u>1,888,373,898</u> |
| 62.  | <b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.                                                                                                                                                                         | \$ <u>0.0000</u> /\$100 |

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(f)

<sup>37</sup> Tex. Tax Code §26.041(g)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(f)

## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet                                                                                                                                                                       | Amount/Rate      |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 63.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | \$ 0.4000 /\$100 |

## SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>43</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

| Line | Unused Increment Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Amount/Rate                                                                                                                         |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 64.  | <b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b><br>A. Voter-approval tax rate (Line 63) .....<br>B. Unused increment rate (Line 67) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2024 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. .... | <br>\$ 0.3829 /\$100<br>\$ 0.0000 /\$100<br>\$ 0.3829 /\$100<br>\$ 0.3829 /\$100<br>\$ 0.0000 /\$100<br>\$ 1,840,028,205.00<br>\$ 0 |
| 65.  | <b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b><br>A. Voter-approval tax rate (Line 63) .....<br>B. Unused increment rate (Line 66) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2023 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. .... | <br>\$ 0.3872 /\$100<br>\$ 0.0000 /\$100<br>\$ 0.3872 /\$100<br>\$ 0.3872 /\$100<br>\$ 0.0000 /\$100<br>\$ 1,719,773.002<br>\$ 0    |
| 66.  | <b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b><br>A. Voter-approval tax rate (Line 63) .....<br>B. Unused increment rate (Line 66) .....<br>C. Subtract B from A .....<br>D. Adopted Tax Rate .....<br>E. Subtract D from C .....<br>F. 2022 Total Taxable Value (Line 60) .....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. .... | <br>\$ 0.3958 /\$100<br>\$ 0.0000 /\$100<br>\$ 0.3958 /\$100<br>\$ 0.3958 /\$100<br>\$ 0.0000 /\$100<br>\$ 1,829,810,328<br>\$ 0    |
| 67.  | <b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 0.0000 /\$100                                                                                                                    |
| 68.  | <b>2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 0.0000 /\$100                                                                                                                    |
| 69.  | <b>Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)</b>                                                                                                                                                                                                                                                                             | \$ 0.4000 /\$100                                                                                                                    |

\* Tex. Tax Code §26.013(b)

\* Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

\* Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

\* Tex. Tax Code §526.0501(a) and (c)

\* Tex. Local Gov't Code §120.002(d)

\* Tex. Local Gov't Code §26.04(d)(2)(B)



## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

| Line | De Minimis Rate Worksheet                                                                                                        | Amount/Rate      |
|------|----------------------------------------------------------------------------------------------------------------------------------|------------------|
| 70.  | <b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.3660 /\$100 |
| 71.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .           | \$ 1,888,373,898 |
| 72.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.                           | \$ 0.0264 /\$100 |
| 73.  | <b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$ 0.0132 /\$100 |
| 74.  | <b>De minimis rate.</b> Add Lines 70, 72 and 73.                                                                                 | \$ 0.4056 /\$100 |

## SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Amount/Rate      |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 75.  | <b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 0.3829 /\$100 |
| 76.  | <b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup><br><br>If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br>- or -<br>If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.3829 /\$100 |
| 77.  | <b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 0.0000 /\$100 |
| 78.  | <b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 1,831,724,983 |
| 79.  | <b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 0             |
| 80.  | <b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 1,851,495,118 |
| 81.  | <b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>54</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 0.0000 /\$100 |

<sup>48</sup> Tex. Tax Code §26.012(b)(1).

<sup>49</sup> Tex. Tax Code §26.063(a)(1).

<sup>50</sup> Tex. Tax Code §26.042(b).

<sup>51</sup> Tex. Tax Code §26.042(f).

<sup>52</sup> Tex. Tax Code §26.042(c).

<sup>53</sup> Tex. Tax Code §26.042(b).

## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

| Line | Emergency Revenue Rate Worksheet                                                                                                                                                                                                                                                                                                                               | Amount/Rate             |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 82.  | <b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | \$ <u>0.4000</u> /\$100 |

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3798 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 56

**Voter-approval tax rate.** ..... \$ 0.4000 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 59

**De minimis rate.** ..... \$ 0.4056 /\$100

If applicable, enter the current year de minimis rate from Line 74.

## SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

## SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>34</sup>print  
here

Jason M. King

Printed Name of Taxing Unit Representative

sign  
here

Jason M. King

Taxing Unit Representative

Digitally signed by Jason M. King  
Date: 2025.08.05 17:10:23 -0500

08/05/2025

Date

Reset

Print

<sup>34</sup> Tax Code §§26.04(c-2) and (d-2)

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.4000 per \$100 valuation has been proposed by the governing body of City of Stephenville.

|                         |                    |
|-------------------------|--------------------|
| PROPOSED TAX RATE       | \$0.4000 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.3798 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.4000 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Stephenville from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Stephenville may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Stephenville is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 16, 2025 AT 5:30 PM AT THE CITY COUNCIL CHAMBERS, STEPHENVILLE CITY HALL, 298 W. WASHINGTON, STEPHENVILLE TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Stephenville is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the CITY COUNCIL of City of Stephenville at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

|                          |              |                  |
|--------------------------|--------------|------------------|
| <b>FOR the proposal:</b> | LEANN DURFEY | GERALD COOK      |
|                          | LONN REISMAN | DEAN PARR        |
|                          | MADDIE SMITH | BRANDON GREENHAW |
|                          | ALAN NIX     |                  |

**AGAINST the proposal:** NONE

**PRESENT** and not voting: DAVID BASKETT

**ABSENT:** NONE

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



The following table compares the taxes imposed on the average residence homestead by City of Stephenville last year to the taxes proposed to be imposed on the average residence homestead by City of Stephenville this year.

|                                                                         | <b>2024</b> | <b>2025</b> | <b>Change</b>                          |
|-------------------------------------------------------------------------|-------------|-------------|----------------------------------------|
| <b>Total tax rate (per \$100 of value)</b>                              | \$0.3829    | \$0.4000    | increase of 0.0171 per \$100, or 4.47% |
| <b>Average homestead taxable value</b>                                  | \$235,004   | \$244,903   | increase of 9,899, or 4.21%            |
| <b>Tax on average homestead at No New Revenue Rate</b>                  | \$899.83    | \$930.14    | increase of 30.31, or 3.37%            |
| <b>Tax on average homestead at proposed Voter Approval rate</b>         | \$899.83    | \$979.61    | increase of 79.78, or 8.87%            |
| <b>Total tax levy on all properties at No New Revenue Rate</b>          | \$7,933,924 | \$8,116,865 | increase of \$182,941, or 2.31%        |
| <b>Total tax levy on all properties at Proposed Voter Approval Rate</b> | \$7,933,924 | \$8,507,138 | increase of \$573,214, or 7.22%        |

For assistance with tax calculations, please contact the tax assessor for City of Stephenville at 254-918-1220 or [mharris@stephenvilletx.gov](mailto:mharris@stephenvilletx.gov), or visit [www.stephenville.gov](http://www.stephenville.gov) for more information.

**ORDINANCE NO. 2025-O-XX**

**AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF STEPHENVILLE, FOR THE TAX YEAR 2024**

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

That we, the City Council of the City of Stephenville, Texas, do hereby levy or adopt the tax rate of \$0.4000 per \$100.00 valuation for this city for tax year 2025, as follows:

|                  |                                                     |
|------------------|-----------------------------------------------------|
| \$ 0.3868        | for the purpose of maintenance and operation.       |
| <u>\$ 0.0132</u> | for the payment of principal and interest on bonds. |
| \$ 0.4000        | Total Tax Rate                                      |

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

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.68 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.80.**

The Tax Assessor/Collector is hereby authorized to assess and collect the taxes of the City of Stephenville, Texas, employing the above tax rate.

PASSED and APPROVED this the 16<sup>th</sup> day of September, 2025.

\_\_\_\_\_  
David Baskett, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Sarah Lockenour,  
City Secretary

\_\_\_\_\_  
Reviewed by Jason M. King,  
City Manager

\_\_\_\_\_  
Approved as to form and legality  
Randy Thomas, City Attorney

**ORDINANCE NO. 2025-O-XX**

**AN ORDINANCE OF THE CITY OF STEPHENVILLE, TEXAS, ESTABLISHING FEES FOR SERVICES;  
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the rates and charges and procedures relative to the collection thereof shall be established by the Council from time to time by ordinance;

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

SECTION 1. The fee schedule attached hereto for the support of the general government of the City of Stephenville, Texas, be established.

SECTION 2. This ordinance shall become effective October 1, 2025 upon its passage.

SECTION 3. It is hereby officially found and determined that the meeting at which this Ordinance is passed is open to the public as required by law and that public notice of the time, place and purpose of the said meeting was given as required.

PASSED and APPROVED, BY THE CITY COUNCIL OF THE CITY OF STEPHENVILLE, TEXAS, this the 16<sup>th</sup> day of September, 2025, at which meeting quorum was present and voting.

\_\_\_\_\_  
David Baskett, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Sarah Lockenour, City Secretary

\_\_\_\_\_  
Reviewed by Jason M. King,  
City Manager

\_\_\_\_\_  
Approved as to form and legality  
Randy Thomas, City Attorney



## 201 Central Government Fees

|                                                         |       | <b>FY 2024-2025</b>      | <b>Proposed</b>          |
|---------------------------------------------------------|-------|--------------------------|--------------------------|
| TABC- Liquor License Application Fee                    |       | 50% of state fee         | 50% of state fee         |
| Solicitation Permit, non-refundable application fee     |       | \$ 25.00                 | \$ 25.00                 |
| Solicitor Investigation Fee per person (Non Refundable) |       | \$ 25.00                 | \$ 25.00                 |
| Taxicab Permit (per year)                               |       | \$ 50.00                 | \$ 50.00                 |
| Game Room License (per year)                            |       | \$ 250.00                | \$ 250.00                |
| Gaming Machine Registration (per year)                  |       | 50% of certification fee | 50% of certification fee |
| Private Owned Ambulance Service Permit (per year)       |       | \$ 25.00                 | \$ 25.00                 |
| Copying Charges (per page)(staff copied)                |       | \$ 0.25                  | \$ 0.25                  |
| Credit Access Business License (per year)               |       | \$ 250.00                | \$ 250.00                |
| Credit Access Business Application Fee (per year)       |       | \$ 50.00                 | \$ 50.00                 |
| Ad Valorem Taxes (per hundred)                          |       | \$ 0.38                  | \$ 0.40                  |
| Hotel/Motel Occupancy Tax                               |       | 7%                       | 7%                       |
| Sports Venue Tax                                        |       | 2%                       | 2%                       |
| City Sales Tax                                          |       | 1.50%                    | 1.50%                    |
| Operations                                              | 1.38% |                          |                          |
| 4B Economic Development                                 | 0.13% |                          |                          |
| Franchise Fees: (based on Gross Receipts)               |       |                          |                          |
| Cable Television (set by PUC)                           |       | 5%                       | 5%                       |
| Electricity (set by PUC/per kwh)                        |       | 4%                       | 4%                       |
| Garbage (renew 1/1/2025)                                |       | 7%                       | 7%                       |
| Gas (12/31/2045)                                        |       | 5%                       | 5%                       |
| Telephone (per access line set by PUC May 1st)          |       |                          |                          |
| Category 1                                              |       | \$ 0.81                  | \$ 0.83                  |
| Category 2                                              |       | \$ 1.72                  | \$ 1.75                  |
| Category 3                                              |       | \$ 2.59                  | \$ 2.63                  |
| Garage Sale Permits:                                    |       |                          |                          |
| Prior to Garage Sale                                    |       | \$ 3.00                  | \$ 3.00                  |
| Day of Garage Sale                                      |       | \$ 5.00                  | \$ 5.00                  |
| Returned Check Fee                                      |       | \$ 30.00                 | \$ 30.00                 |
| Late Charge Past Due Date (gross billing)               |       | 10%                      | 10%                      |
| Credit Card Process Fee-Development Services only       |       | 0%                       | 0%                       |
| Electronic Check Fee-Development Services only          |       | \$ 2.00                  | \$ 2.00                  |

## 302 MUNICIPAL COURT

As set by the Municipal Court Judge

# 402 Streets Services Fees

|                                                                                                                                                                                                                                                                                                                                                    |  | FY 2024-2025 | Proposed  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|-----------|
| Street Cuts:                                                                                                                                                                                                                                                                                                                                       |  |              |           |
| Asphalt Surfaces (per sq ft)                                                                                                                                                                                                                                                                                                                       |  | \$ 3.75      | \$ 3.75   |
| Asphalt Pavement Replacement for Curb/Gutter Installation                                                                                                                                                                                                                                                                                          |  | cost         | cost      |
| Concrete Surfaces (per sq ft)                                                                                                                                                                                                                                                                                                                      |  | cost         | cost      |
| Brick Surface (per sq ft)                                                                                                                                                                                                                                                                                                                          |  | \$ 5.25      | \$ 5.25   |
| Parade Permits:                                                                                                                                                                                                                                                                                                                                    |  |              |           |
| Type A - Less than 50 units                                                                                                                                                                                                                                                                                                                        |  | \$ 50.00     | \$ 50.00  |
| Type B - More than 50 units                                                                                                                                                                                                                                                                                                                        |  | \$ 100.00    | \$ 100.00 |
| Type C - Motorcades or parades otherwise not classified in "A" or "B".                                                                                                                                                                                                                                                                             |  | \$ 25.00     | \$ 25.00  |
| Marches included in this category.                                                                                                                                                                                                                                                                                                                 |  |              |           |
| Type D - Other events, such as fun runs or walks, which require barricades, cones, or city personnel assistance that are otherwise not classified in "A", "B", or "C".                                                                                                                                                                             |  | \$ 50.00     | \$ 50.00  |
| Street Utility Repair Permits:                                                                                                                                                                                                                                                                                                                     |  | \$ 25.00     | \$ 25.00  |
| Penalty: In the event any work, for which a permit is required by this chapter, is begun prior to obtaining said permit, the permit fee shall be doubled. The payment of such doubled fee shall not relieve any person from fully complying with the requirements of this chapter in execution of work nor from other penalties prescribed herein. |  |              |           |

# 501 Leisure Services, Parks, Cemeteries Fees

|                                                                                            | FY 2024-2025 | Proposed  |
|--------------------------------------------------------------------------------------------|--------------|-----------|
| Gymnasium Rental:                                                                          |              |           |
| (No rentals will be permitted past 11:00 pm)                                               |              |           |
| 4 hour rental                                                                              | \$100.00*    | \$100.00* |
| 8 hour rental                                                                              | \$200.00*    | \$200.00* |
| *(SPARD has all rights to concessions)                                                     |              |           |
| Per Hour                                                                                   | \$ 25.00     | \$ 25.00  |
| For games/hour                                                                             | \$ 50.00     | \$ 50.00  |
| Table rental each per day                                                                  | \$ 4.00      | \$ 4.00   |
| Chair rental each per day                                                                  | \$ 2.00      | \$ 2.00   |
|                                                                                            |              |           |
| Small Pavilion & Century Park Rental:                                                      |              |           |
| Refundable Deposit                                                                         | \$ 50.00     | \$ 50.00  |
| Half Day (4 hours) Must be done before 2pm                                                 | \$ 75.00     | \$ 75.00  |
| Full Day (8 hours)                                                                         | \$ 150.00    | \$ 150.00 |
|                                                                                            |              |           |
| Large Pavilion:                                                                            |              |           |
| Refundable Deposit                                                                         | \$ 50.00     | \$ 50.00  |
| Half Day (4 hours) Must be done before 2pm                                                 | \$ 150.00    | \$ 150.00 |
| Full Day (8 hours)                                                                         | \$ 300.00    | \$ 300.00 |
|                                                                                            |              |           |
| Bosque River Trail:                                                                        |              |           |
| Refundable Deposit                                                                         | \$ 50.00     | \$ 50.00  |
| Half Day (4 hours) Must be done before 2pm                                                 | \$ 150.00    | \$ 150.00 |
| Full Day (8 hours)                                                                         | \$ 300.00    | \$ 300.00 |
| <i>Facility Usage forms must be submitted a minimum of 2 weeks before requested event.</i> |              |           |
| <i>All SPARD schedules are accommodated first.</i>                                         |              |           |
| Birdsong Amphitheater:                                                                     |              |           |
| Half Day (4 hours - complete before 2 pm)                                                  | \$ 200.00    | \$ 200.00 |
| Electrical                                                                                 | \$ 50.00     | \$ 50.00  |
| Full Day (8 hours)                                                                         | \$ 350.00    | \$ 350.00 |
| Electrical                                                                                 | \$ 100.00    | \$ 100.00 |

|                                                                                                    | FY 2024-2025 | Proposed    |
|----------------------------------------------------------------------------------------------------|--------------|-------------|
| Recreation:                                                                                        |              |             |
| Adult League (per team)                                                                            | \$ 400.00    | \$ 400.00   |
| Youth League (per team) non-SPARD teams                                                            | \$ 400.00    | \$ 400.00   |
| Baseball League Fees:                                                                              |              |             |
| T-Ball and Coach Pitch (+Blastball)                                                                | \$ 75.00     | \$ 75.00    |
| 8U Baseball/Softball                                                                               | \$ 105.00    | \$ 105.00   |
| 10u girls fast pitch, 12u girls fast pitch                                                         | \$ 105.00    | \$ 105.00   |
| 10u baseball, 12u baseball                                                                         | \$ 105.00    | \$ 105.00   |
| 15u girls fast pitch                                                                               | \$ 105.00    | \$ 105.00   |
| 15u baseball                                                                                       | \$ 105.00    | \$ 105.00   |
| Non Baseball Youth Leagues (per person)                                                            | \$ 75.00     | \$ 75.00    |
| Late Registration Fee                                                                              | \$ 25.00     | \$ 25.00    |
| Youth Programs                                                                                     | \$ 45.00     | \$ 45.00    |
| <i>Registration fees for individual sports may vary depending on participation for each class.</i> |              |             |
| Noncompetitive swim                                                                                | \$ 75.00     | \$ 75.00    |
| Summer competitive swim                                                                            | \$ 105.00    | \$ 105.00   |
| Summer track                                                                                       | \$ 105.00    | \$ 105.00   |
| Archery (per session)                                                                              | \$ 30.00     | \$ 30.00    |
| Noncompetitive Golf (per season - Spring & Summer)                                                 | \$ 50.00     | \$ 50.00    |
| Competitive Golf (Summer)                                                                          | \$ 60.00     | \$ 60.00    |
| Cheer                                                                                              | \$ 55.00     | \$ 55.00    |
| Sibling discount (Must reside in same household)                                                   | -10          | -10         |
| Field Rental - Per Field Per Day                                                                   | \$ 250.00    | \$ 250.00   |
| <i>Ballfields may be rented April through September for tournaments.</i>                           |              |             |
| <i>SPARD reserves all concession rights.</i>                                                       |              |             |
| Temporary Fence 8 hours                                                                            | \$ 75.00     | \$ 75.00    |
| Temporary Fence Tournaments                                                                        | \$ 125.00    | \$ 125.00   |
| Field Rental per hour (Field is not game ready)                                                    | \$ 50.00     | \$ 50.00    |
| Field Rental per hour (Game ready-field worked once per day)                                       | \$ 150.00    | \$ 150.00   |
| Tennis Courts per day (all courts-school rate)                                                     | \$ 125.00    | \$ 125.00   |
| Tournament Fee                                                                                     | \$ 2,250.00  | \$ 2,250.00 |
| Cemetery Lots:                                                                                     |              |             |
| City Resident                                                                                      | \$ 600.00    | \$ 600.00   |
| Non-City Resident                                                                                  | \$ 750.00    | \$ 750.00   |
| Park Maintenance Crew per hour fee (minimum 3 hours)                                               | \$ 25.00     | \$ 25.00    |

## 504 Library Services Fess

|                                     | <b>FY 2024-2025</b> | <b>Proposed</b>     |
|-------------------------------------|---------------------|---------------------|
| Replace Lost Books                  | Cost of Replacement | Cost of Replacement |
| Fines for Late Return (per day)     | \$ 0.25             | \$ 0.25             |
| Copy Machine (per copy, self-serve) | \$ 0.15             | \$ 0.15             |
| Late Fee Video Return (per day)     | \$ 1.00             | \$ 1.00             |
| Inter-Library Loan (postage)        | \$ -                | \$ -                |
| Replacement Card Fee                | \$ 2.00             | \$ 2.00             |

# 507 Aquatic Center Fees

|                                                                 | FY 2024-2025 | Proposed  |
|-----------------------------------------------------------------|--------------|-----------|
| Splashville Swimming Pool:                                      |              |           |
| Daily Admission (per person)                                    | \$ 5.00      | \$ 5.00   |
| Ages 2 & under                                                  | free         | free      |
| Senior Citizen (65 & Up)/Military Family (Military ID Required) | \$ 3.00      | \$ 3.00   |
| Daily Discount Passes:                                          |              |           |
| Unlimited Individual Season Pass                                | \$ 100.00    | \$ 100.00 |
| Discounted Individual Season Pass (March 1-May 1)               | \$ 85.00     | \$ 85.00  |
| Unlimited Family Pass (family of 4)                             | \$ 200.00    | \$ 200.00 |
| Additional family member                                        | \$ 25.00     | \$ 25.00  |
| <i>(all family members must reside in the same household)</i>   |              |           |
| Party Area Rental (Mon-Sat) per tent up to 24 guests            | \$ 140.00    | \$ 140.00 |
| Noon to 2:00 pm or 3:00 pm to 5:00 pm (Tuesday thru Saturday)   |              |           |
| Private Party Rental (after hours pool capacity 660 swimmers)   | \$ 750.00    | \$ 750.00 |
| Swimming Lessons                                                | \$ 50.00     | \$ 50.00  |

# 506 Cross Timbers Legacy Center (Senior Center) Fees

|                                                     | <b>FY 2024-2025</b> | <b>Proposed</b>   |
|-----------------------------------------------------|---------------------|-------------------|
| Hourly Rental: Monday-Thursday (4 hour minimum)     | \$ 75.00            | \$ 75.00          |
| Hourly Rental: Friday-Sunday (4 hour minimum)       | \$ 100.00           | \$ 100.00         |
| Full Day: Saturday-Sunday                           | \$1,000.00 +        | \$1,000.00 +      |
| Additional Cleaning Fees                            | \$ 400.00           | \$ 400.00         |
| Weekend Package: Friday 5pm-Sunday 12pm             | \$1,500.00 +        | \$1,500.00 +      |
| Additional Cleaning Fees                            | \$ 600.00           | \$ 600.00         |
| Refundable Deposit                                  | 25% of Rental Fee   | 25% of Rental Fee |
| Linens (available upon request-charge is per table) | \$ 12.00            | \$ 12.00          |

# 601 Fire & EMS Services Fees

|                                                                 | FY 2024-2025 | Proposed    |
|-----------------------------------------------------------------|--------------|-------------|
| Inspections:                                                    |              |             |
| Annual Inspection and first reinspection                        | no charge    | no charge   |
| Annual reinspection 2nd or more                                 | \$ 75.00     | \$ 75.00    |
| Certificate of Occupancy inspection and first reinspection      | no charge    | no charge   |
| Certificate of Occupancy reinspection 2nd or more               | \$ 75.00     | \$ 75.00    |
| Construction inspection and first reinspection                  | no charge    | no charge   |
| Construction reinspection 2nd or more                           | \$ 75.00     | \$ 75.00    |
| Mobile food vendor (annual)                                     | \$ 25.00     | \$ 25.00    |
| State Licensed Facility Annual Inspection                       | \$ 25.00     | \$ 25.00    |
| After Hours Inspection per hour fee (2-hour minimum)            | \$ 100.00    | \$ 100.00   |
| Fire False Alarm Fee (per occurrence after 4 per year)          | \$ 300.00    | \$ 300.00   |
| Permits:                                                        |              |             |
| Burn permit residential                                         | \$ 50.00     | \$ 50.00    |
| Burn permit commercial (trench only)                            | \$ 100.00    | \$ 100.00   |
| Fireworks Permit                                                | \$ 100.00    | \$ 100.00   |
| Non-Routine Response Fee:                                       |              |             |
| Per Unit (per hour)                                             | \$70.00+     | \$70.00+    |
| Firefighter (per hour)                                          | \$ 50.00     | \$ 50.00    |
| Supplies                                                        | cost         | cost        |
|                                                                 |              |             |
| Ambulance Service Fees:                                         |              |             |
| Advanced Life Support Emergency                                 | \$ 1,600.00  | \$ 1,600.00 |
| Advanced Life Support Emergency Non-Emergency                   | \$ 1,500.00  | \$ 1,500.00 |
| Advanced Life Support - 2                                       | \$ 1,750.00  | \$ 1,750.00 |
| Basic Life Support Emergency                                    | \$ 1,400.00  | \$ 1,400.00 |
| Basic Life Support Emergency Non-Emergency                      | \$ 1,200.00  | \$ 1,200.00 |
| Advanced Life Support Disposables                               | \$ 475.00    | \$ 475.00   |
| Basic Life Support Disposables                                  | \$ 300.00    | \$ 300.00   |
| Oxygen                                                          | \$ 125.00    | \$ 125.00   |
| Treatment No Transport                                          | \$ 150.00    | \$ 150.00   |
| Ground Mileage per mile                                         | \$ 24.00     | \$ 24.00    |
| City employees and their household members will not be charged. |              |             |



# 701 Police Services Fees

|                                                                              |              | <b>FY 2024-2025</b> | <b>Proposed</b> |
|------------------------------------------------------------------------------|--------------|---------------------|-----------------|
| Accident Reports                                                             |              | \$ 6.00             | \$ 6.00         |
| Finger Printing                                                              |              | \$ 5.00             | \$ 5.00         |
| Finger Printing (cards provided by Police Department -2 card max per person) |              | \$ 10.00            | \$ 10.00        |
| each additional card                                                         |              | \$ 10.00            | \$ 10.00        |
| Offense Reports                                                              |              | \$ 1.00             | \$ 1.00         |
| each additional page after page 50                                           |              | \$ 0.10             | \$ 0.10         |
| False Alarm Fee (per occurrence after five per year)                         |              | \$ 50.00            | \$ 50.00        |
| False Alarm Fee (per occurrence after ten per year)                          |              | \$ 100.00           | \$ 100.00       |
| Police Escort (per nonprofit event, except funerals)                         |              | \$ 190.00           | \$ 190.00       |
| Solicitation Permit, non-refundable application fee                          |              | \$ 25.00            | \$ 25.00        |
| Solicitor Investigation Fee per person (Non Refundable)                      |              | \$ 25.00            | \$ 25.00        |
|                                                                              |              |                     |                 |
|                                                                              |              |                     |                 |
| <b>ANIMAL CONTROL</b>                                                        |              |                     |                 |
| Dog License:                                                                 |              |                     |                 |
| Male                                                                         |              | \$ 20.00            | \$ 20.00        |
| Neutered Male                                                                |              | \$ 5.00             | \$ 5.00         |
| Female                                                                       |              | \$ 20.00            | \$ 20.00        |
| Spayed Female                                                                |              | \$ 5.00             | \$ 5.00         |
| Guard dog                                                                    | Bond +       | \$ 35.00            | \$ 35.00        |
| Dangerous dog                                                                | Bond +       | \$ 50.00            | \$ 50.00        |
| Cat License:                                                                 |              |                     |                 |
| Male                                                                         |              | \$ 20.00            | \$ 20.00        |
| Neutered Male                                                                |              | \$ 5.00             | \$ 5.00         |
| Female                                                                       |              | \$ 20.00            | \$ 20.00        |
| Spayed Female                                                                |              | \$ 5.00             | \$ 5.00         |
| Multiple Dog Permit                                                          |              | \$ 50.00            | \$ 50.00        |
| License Replacement                                                          |              | \$ 5.00             | \$ 5.00         |
| Livestock (per year)                                                         | Inspection + | \$ 25.00            | \$ 25.00        |
| Boarding/Riding Stables (per year)                                           | Inspection + | \$ 25.00            | \$ 25.00        |
| Late Fee for Licenses                                                        |              | \$ 5.00             | \$ 5.00         |
| Late Fee for Permits                                                         |              | \$ 10.00            | \$ 10.00        |
| Impoundment Fee (Established and collected by animal shelter)                |              |                     |                 |

# 801 Development Services Fees

|                                                            |  | <b>FY 2024-2025</b> | <b>Proposed</b> |
|------------------------------------------------------------|--|---------------------|-----------------|
| <b>PLANNING SERVICES</b>                                   |  | \$ 26.00            | \$ 26.00        |
| Zoning Ordinance                                           |  |                     |                 |
|                                                            |  |                     |                 |
| Zone Change Applications:                                  |  |                     |                 |
| Acre or Less                                               |  | \$ 310.00           | \$ 310.00       |
| 1.01 to 5 Acres                                            |  | \$ 415.00           | \$ 415.00       |
| 5.01 or More                                               |  | \$ 515.00           | \$ 515.00       |
|                                                            |  |                     |                 |
| Mapping:                                                   |  |                     |                 |
| City Zoning Map:                                           |  |                     |                 |
| 3ft L x 5ft W                                              |  | \$ 52.00            | \$ 52.00        |
| 2ft L x 3ft W                                              |  | \$ 31.00            | \$ 31.00        |
| 11in L x 17in W                                            |  | \$ 21.00            | \$ 21.00        |
| City Limits and Street Map:                                |  |                     |                 |
| 3ft L x 5ft W                                              |  | \$ 31.00            | \$ 31.00        |
| 2ft L x 3ft W                                              |  | \$ 26.00            | \$ 26.00        |
| 11in L x 17in W                                            |  | \$ 6.00             | \$ 6.00         |
|                                                            |  |                     |                 |
| Parkland Dedication (In-lieu of) Per Dwelling Unit:        |  |                     |                 |
| Per single-family dwelling unit                            |  | \$ 825.00           | \$ 825.00       |
| Per dwelling unit for duplex, townhome, condominium, apts. |  | \$ 415.00           | \$ 415.00       |
|                                                            |  |                     |                 |
| Board of Adjustment Applications                           |  | \$ 210.00           | \$ 210.00       |
|                                                            |  |                     |                 |
| Subdivision Filing Fees:                                   |  |                     |                 |
| Preliminary Plat (per plat)                                |  | \$ 250.00           | \$ 250.00       |
| Preliminary Plat (per lot)                                 |  | \$ 25.00            | \$ 25.00        |
| Final Plat (per plat)                                      |  | \$ 250.00           | \$ 250.00       |
| Final Plat (per lot)                                       |  | \$ 25.00            | \$ 25.00        |
| Replat (per plat)                                          |  | 210                 | 210             |
| Replat (per lot)                                           |  |                     |                 |
| Site Development Plan (per plan)                           |  | \$ 210.00           | \$ 210.00       |
| (water, sewer, streets, storm drain engineering review)    |  |                     |                 |
| Comprehensive Plan                                         |  | \$ 105.00           | \$ 105.00       |
| Subdivision Waiver Request (per item)                      |  | \$ 210.00           | \$ 210.00       |

|                                                                      |           | FY 2024-2025 | Proposed    |
|----------------------------------------------------------------------|-----------|--------------|-------------|
| <b>INSPECTION SERVICES</b>                                           |           |              |             |
| Food Service Permit:                                                 |           |              |             |
| Annual Inspection:                                                   |           | \$ 308.00    | \$ 308.00   |
| Administrative fee                                                   | \$ 50.00  |              |             |
| Contractor fee                                                       | \$ 258.00 |              |             |
| Pre-opening:                                                         |           | \$ 153.00    | \$ 153.00   |
| Administrative fee                                                   | \$ 24.00  |              |             |
| Contractor fee                                                       | \$ 129.00 |              |             |
| Complaint                                                            |           | \$ 105.00    | \$ 105.00   |
| Re-inspection                                                        |           | \$ 100.00    | \$ 100.00   |
| Temporary Mobile food-Inspection permit special event per day        |           | \$ 37.00     | \$ 37.00    |
|                                                                      |           |              |             |
| Mobile Home Park License:                                            |           |              |             |
| Per Park                                                             |           | \$ 250.00    | \$ 250.00   |
| Per Lot                                                              |           | \$ 25.00     | \$ 25.00    |
|                                                                      |           |              |             |
| Mobile Home Inspection                                               |           | \$ 50.00     | \$ 50.00    |
| Multi-family Inspection per unit                                     |           | \$ 50.00     | \$ 50.00    |
| Inspections outside of normal business hours (per hour)              |           | \$ 52.00     | \$ 52.00    |
| Certificate of Occupancy                                             |           | \$ 100.00    | \$ 100.00   |
| Re-inspection Fee for 2nd or more re-inspections                     |           | \$ 50.00     | \$ 50.00    |
| Temporary Certificate of Occupancy:                                  |           |              |             |
| Residential Temporary Certificate of Occupancy per month             |           | \$ 600.00    | \$ 600.00   |
| Commercial & Industrial Temporary Certificate of Occupancy per month |           | \$ 1,000.00  | \$ 1,000.00 |
| Multifamily Temporary Certificate of Occupancy per month             |           | \$ 2,000.00  | \$ 2,000.00 |
| Sign permit inspection fee temporary                                 |           | \$ 26.00     | \$ 26.00    |
| Sign permit inspection fee permanent                                 |           | \$ 100.00    | \$ 100.00   |
| Right of Way Permits                                                 |           | \$ 50.00     | \$ 50.00    |
| Accessory Building Permit:                                           |           |              |             |
| Flat Fee up to 300 square feet                                       |           | \$100.00+    | \$100.00+   |
| Additional cost per square foot over 300 square feet                 |           | \$ 0.25      | \$ 0.25     |
| Non-compliant RPZ fee                                                |           | \$ 75.00     | \$ 75.00    |

|                                                                                                                                                                                                                                                                                                                                                           |  | FY 2024-2025 | Proposed    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|-------------|
| <b>BUILDING PERMIT FEE SCHEDULE</b>                                                                                                                                                                                                                                                                                                                       |  |              |             |
| Residential Building Permit Fees (Single Family, Duplex, Townhomes):                                                                                                                                                                                                                                                                                      |  |              |             |
| Flat Fee per Dwelling unit                                                                                                                                                                                                                                                                                                                                |  | \$464.00+    | \$464.00+   |
| Plus additional cost per square ft.                                                                                                                                                                                                                                                                                                                       |  | \$ 0.42      | \$ 0.42     |
| Residential Remodel Fees:                                                                                                                                                                                                                                                                                                                                 |  |              |             |
| Minimum                                                                                                                                                                                                                                                                                                                                                   |  | \$100.00+    | \$100.00+   |
| Plus cost per square foot                                                                                                                                                                                                                                                                                                                                 |  | \$ 0.30      | \$ 0.30     |
| Multi-family Building Permit Fees:                                                                                                                                                                                                                                                                                                                        |  |              |             |
| Flat Fee per Dwelling unit                                                                                                                                                                                                                                                                                                                                |  | \$464.00+    | \$464.00+   |
| Plus additional cost per square ft.                                                                                                                                                                                                                                                                                                                       |  | \$ 0.31      | \$ 0.31     |
| Commercial Building Permit Fees:                                                                                                                                                                                                                                                                                                                          |  |              |             |
| Value \$1 to \$500—flat fee                                                                                                                                                                                                                                                                                                                               |  | \$ 26.00     | \$ 26.00    |
| Value \$501 to \$2,000, minimum                                                                                                                                                                                                                                                                                                                           |  | \$25.00+     | \$25.00+    |
| prorated for each \$100 above \$500                                                                                                                                                                                                                                                                                                                       |  | \$ 4.00      | \$ 4.00     |
| Value \$2,001 to \$25,000, minimum                                                                                                                                                                                                                                                                                                                        |  | \$73.00+     | \$73.00+    |
| prorated for each \$1,000 above \$2,000                                                                                                                                                                                                                                                                                                                   |  | \$ 15.00     | \$ 15.00    |
| Value \$25,001 to 50,000, minimum                                                                                                                                                                                                                                                                                                                         |  | \$404.00+    | \$404.00+   |
| prorated for each \$1,000 above \$25,000                                                                                                                                                                                                                                                                                                                  |  | \$ 11.00     | \$ 11.00    |
| Value \$50,001 to \$100,000, minimum                                                                                                                                                                                                                                                                                                                      |  | \$662.00+    | \$662.00+   |
| prorated for each \$1,000 above \$50,000                                                                                                                                                                                                                                                                                                                  |  | \$ 8.00      | \$ 8.00     |
| Value \$100,001 to \$500,000, minimum                                                                                                                                                                                                                                                                                                                     |  | \$1,022.00+  | \$1,022.00+ |
| prorated for each \$1,000 above \$100,000                                                                                                                                                                                                                                                                                                                 |  | \$ 7.00      | \$ 7.00     |
| Value \$500,001 to \$1,000,000, minimum                                                                                                                                                                                                                                                                                                                   |  | \$3,494.00+  | \$3,494.00+ |
| prorated for each \$1,000 above \$500,000                                                                                                                                                                                                                                                                                                                 |  | 6            | 6           |
| Value \$1,000,001 and up, minimum                                                                                                                                                                                                                                                                                                                         |  | \$6,069.00+  | \$6,069.00+ |
| prorated for each \$1,000 above \$1,000,000                                                                                                                                                                                                                                                                                                               |  | \$ 5.00      | \$ 5.00     |
| Demolition Permit                                                                                                                                                                                                                                                                                                                                         |  | \$ 100.00    | \$ 100.00   |
| Structure Relocation Permit/House Moving Permit                                                                                                                                                                                                                                                                                                           |  | \$ 75.00     | \$ 75.00    |
| <b>ELECTRICAL PERMIT FEES</b>                                                                                                                                                                                                                                                                                                                             |  |              |             |
| Issuance fee for each permit                                                                                                                                                                                                                                                                                                                              |  | \$ 50.00     | \$ 50.00    |
| Solar Panel Installation                                                                                                                                                                                                                                                                                                                                  |  | \$ 65.00     | \$ 65.00    |
| Re-inspection Fee                                                                                                                                                                                                                                                                                                                                         |  | \$ 50.00     | \$ 50.00    |
| License Reciprocity Letter                                                                                                                                                                                                                                                                                                                                |  | \$ 7.00      | \$ 7.00     |
| <b>Penalty. In the event any work, for which a permit is required by this chapter, is begun prior to obtaining said permit, the permit fee shall be doubled. The payment of such doubled fee shall not relieve any person from fully complying with the requirements of this chapter in execution of work nor from other penalties prescribed herein.</b> |  |              |             |

|                                                                  |  | FY 2024-2025 | Proposed    |
|------------------------------------------------------------------|--|--------------|-------------|
| <b>PLUMBING PERMIT AND LAWN SPRINKLER FEES</b>                   |  |              |             |
| Issuance fee for each permit                                     |  | \$ 50.00     | \$ 50.00    |
| Re-inspection Fee                                                |  | \$ 50.00     | \$ 50.00    |
| <b>MECHANICAL PERMIT FEES</b>                                    |  |              |             |
| Issuance fee for each permit                                     |  | \$ 50.00     | \$ 50.00    |
| Re-inspection Fee                                                |  | \$ 75.00     | \$ 75.00    |
| <b>PLAN REVIEW FEE SCHEDULE</b>                                  |  |              |             |
| Commercial and Multi-Family:                                     |  |              |             |
| Value \$1 to \$10,000—flat fee                                   |  | \$ 52.00     | \$ 52.00    |
| Value \$10,001 to \$25,000, minimum                              |  | \$73.00+     | \$73.00+    |
| prorated for each \$1,000 above \$10,000                         |  | 6            | 6           |
| Value \$25,001 to \$50,000, minimum                              |  | \$158.00+    | \$158.00+   |
| prorated for each \$1,000 above \$25,000                         |  | \$ 4.00      | \$ 4.00     |
| Value \$50,001 to \$100,000, minimum                             |  | \$259.00+    | \$259.00+   |
| prorated for each \$1,000 above \$50,000                         |  | \$ 3.00      | \$ 3.00     |
| Value \$100,001 to \$500,000, minimum                            |  | \$400.00+    | \$400.00+   |
| prorated for each \$1,000 above \$100,000                        |  | \$ 3.00      | \$ 3.00     |
| Value \$500,001 to \$1,000,000, minimum                          |  | \$1,302.00+  | \$1,302.00+ |
| prorated for each \$1,000 above \$500,000                        |  | \$ 2.00      | \$ 2.00     |
| Value \$1,000,001 and up, minimum                                |  | \$2,255.00+  | \$2,255.00+ |
| prorated for each \$1,000 above \$1,000,000                      |  | \$ 2.00      | \$ 2.00     |
| Single Family Residential:                                       |  |              |             |
| 0 - 1,500 square feet                                            |  | \$ 809.00    | \$ 809.00   |
| 1,501 - 10,000 square feet                                       |  | \$809.00+    | \$809.00+   |
| prorated for each additional square foot above 1,500             |  | \$ 0.36      | \$ 0.36     |
| 10,001 square feet and up                                        |  | \$3,873.00+  | \$3,873.00+ |
| prorated for each additional square foot above 10,000            |  | \$ 0.16      | \$ 0.16     |
| Fire Code Plan Review (Fire Alarm and Sprinkler System):         |  |              |             |
| Commercial and Multi-Family:                                     |  |              |             |
| Value Up to \$6,250                                              |  | \$ 210.00    | \$ 210.00   |
| Value \$6,251 to \$250,000                                       |  | \$ 310.00    | \$ 310.00   |
| Value \$251,001 to \$500,000                                     |  | \$ 438.00    | \$ 438.00   |
| Value \$500,001 to \$1,000,000                                   |  | \$ 567.00    | \$ 567.00   |
| Value \$1,000,001 to \$3,000,000                                 |  | \$ 825.00    | \$ 825.00   |
| Value \$3,000,001 to \$6,000,000                                 |  | \$ 1,236.00  | \$ 1,236.00 |
| Value \$6,000,001 and up                                         |  | \$2,400.00+  | \$2,400.00+ |
| prorated for each \$1,000 above \$6,000,000                      |  | \$ 0.40      | \$ 0.40     |
| Single Family Residential:                                       |  |              |             |
| Flat fee                                                         |  | \$ 181.00    | \$ 181.00   |
| (Fees include one permit, one field inspection, and plan review) |  |              |             |
| Public Works Plan Review:                                        |  |              |             |
| Street, Water, Sewer, and Storm Infrastructure Review            |  | at cost      | at cost     |

|                                            |  | <b>FY 2024-2025</b> | <b>Proposed</b> |
|--------------------------------------------|--|---------------------|-----------------|
| <b>CODE ENFORCEMENT SERVICES</b>           |  |                     |                 |
| Health and Sanitation Administrative Fees: |  |                     |                 |
| First Violation                            |  | \$ 95.00            | \$ 95.00        |
| Second Violation                           |  | \$ 145.00           | \$ 145.00       |
| Third Violation                            |  | \$ 195.00           | \$ 195.00       |
|                                            |  |                     |                 |
| Code Enforcement Mowing:                   |  |                     |                 |
| Mowing fee per square foot                 |  | \$ 0.05             | \$ 0.05         |

# 001 Water Services Rates and Fees

|                                              |  | FY 2024-2025 | Proposed  |
|----------------------------------------------|--|--------------|-----------|
| <b>WATER RATES</b>                           |  |              |           |
| Residential Rates:                           |  |              |           |
| Minimum Bill (0 gallons used)                |  |              |           |
| 5/8 inch and ¾ inch meter                    |  | \$ 14.17     | \$ 15.59  |
| 1 inch                                       |  | \$ 29.23     | \$ 32.15  |
| 1 ½ inch                                     |  | \$ 60.15     | \$ 66.17  |
| 2 inch                                       |  | \$ 103.42    | \$ 113.76 |
| 3 inch                                       |  | \$ 227.09    | \$ 249.80 |
| 4 inch and larger                            |  | \$ 400.20    | \$ 440.22 |
| Plus Volume Charge—per 1,000 gallons         |  | \$ 5.16      | \$ 5.68   |
| Commercial Rates:                            |  |              |           |
| Minimum Bill (0 gallons used)                |  |              |           |
| 5/8 inch and ¾ inch meter                    |  | \$ 19.83     | \$ 21.81  |
| 1 inch                                       |  | \$ 36.27     | \$ 39.90  |
| 1 ½ inch                                     |  | \$ 69.13     | \$ 76.04  |
| 2 inch                                       |  | \$ 113.33    | \$ 124.66 |
| 3 inch                                       |  | \$ 239.13    | \$ 263.04 |
| 4 inch and larger                            |  | \$ 413.68    | \$ 455.05 |
| Plus Volume Charge—per 1,000 gallons         |  | \$ 5.27      | \$ 5.80   |
| Institutional Rates:                         |  |              |           |
| Minimum Bill (0 gallons used)                |  | \$ 19.83     | \$ 21.81  |
| 5/8 inch and ¾ inch meter                    |  | \$ 36.27     | \$ 39.90  |
| 1 inch                                       |  | \$ 69.13     | \$ 76.04  |
| 1 ½ inch                                     |  | \$ 113.33    | \$ 124.66 |
| 2 inch                                       |  | \$ 239.13    | \$ 263.04 |
| 3 inch                                       |  | \$ 413.68    | \$ 455.05 |
| 4 inch and larger                            |  | \$ 5.78      | \$ 6.36   |
| Plus Volume Charge—per 1,000 gallons         |  |              |           |
| Industrial Rates:                            |  |              |           |
| Minimum Bill (0 gallons used)                |  |              |           |
| 5/8 inch and ¾ inch meter                    |  | \$ 19.83     | \$ 21.81  |
| 1 inch                                       |  | \$ 36.27     | \$ 39.90  |
| 1 ½ inch                                     |  | \$ 69.13     | \$ 76.04  |
| 2 inch                                       |  | \$ 113.33    | \$ 124.66 |
| 3 inch                                       |  | \$ 239.13    | \$ 263.04 |
| 4 inch and larger                            |  | \$ 413.68    | \$ 455.05 |
| Plus Volume Charge—per 1,000 gallons         |  | \$ 7.42      | \$ 8.16   |
| Multifamily Billing:                         |  |              |           |
| 90% of number of living units (per unit)     |  | \$ 12.75     | \$ 14.03  |
| Example: \$15.59 x 12 units x 90% = \$168.36 |  |              |           |
| Or 12 units x \$14.03 = \$168.36             |  |              |           |
| Plus Volume Charge--per 1,000 gallons        |  | \$ 5.16      | \$ 5.68   |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  | <b>FY 2024-2025</b> | <b>Proposed</b>    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------|--------------------|
| Surcharges (May - September):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                     |                    |
| Residential Surcharge per thousand gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                     |                    |
| Over 25,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 3.39             | \$ 3.73            |
| Over 50,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 4.52             | \$ 4.97            |
| Non-Residential Irrigation Only Surcharge per thousand gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                     |                    |
| Over 25,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 3.39             | \$ 3.73            |
| Over 50,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 4.52             | \$ 4.97            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Bulk Water Rate per 1,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | \$ 14.85            | \$ 16.33           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Outside City Limits service established prior to August 16, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | 115%                | 115%               |
| Outside City Limits service established after August 16, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | 150%                | 150%               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Customer Deposits:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                     |                    |
| Residential, minimum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | \$ 150.00           | \$ 150.00          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Residential deposits shall be made either:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                     |                    |
| (a) in cash at the time of making the application; or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |                     |                    |
| (b) an applicant for residential connection may present a letter of credit from the applicant's most recent utility company which represents a satisfactory payment history for at least twelve (12) months preceding the date of application. To be satisfactory, the letter must not indicate that the applicant has been advised of late payment more than two (2) times during the period.                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                     |                    |
| (c) Any customer whose account has been active for twelve (12) months and has not been advised of a late payment during that period, shall be entitled to their deposit for utility service being applied to the account balance or refunded by check within thirty (30) days.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                     |                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Commercial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | 2.5X monthly usage  | 2.5X monthly usage |
| Minimum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | \$ 500.00           | \$ 500.00          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| For commercial connections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                     |                    |
| (a) a service deposit shall be required which shall be equal to an estimate of the cost of seventy-five (75) days of utility service, with a two hundred and fifty dollar (\$250.00) minimum deposit if the location has five (5) or less drains, otherwise, a five hundred dollar (\$500.00) minimum deposit. The amount of the deposit shall be estimated by the utility billing clerks or his or her authorized representative. Where billing figures for a comparable establishment are not available to establish the deposit for a commercial connection, the utility billing clerks shall estimate a two-month billing based upon information received from the applicant. The utility office shall review the estimate and, within the first three months, make the appropriate adjustment to the deposit amount. |  |                     |                    |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------|---------------------|
| (b) Commercial deposits shall be made in cash. The Director of Finance or his or her authorized representative may authorize an alternative method of deposit for commercial accounts on a case by case basis.                                                                                                                                                                                                                                                                               |           |                     |                     |
| (c) When and if it is found that the deposit required and is collected in accordance with the above schedule is not sufficient to protect the City from losses that may occur over a period of two and a half (2.5) months, the Director of Finance may, at his or her discretion, require an additional cash deposit, or may require an additional deposit if for any reason the amount of the deposit becomes less than the originally required under the schedules hereinabove set forth. |           |                     |                     |
| (d) an applicant for commercial connection may present a letter of credit from applicant's most recent utility company which represents a satisfactory payment history for at least twelve (12) months preceding the date of application. To be satisfactory, the letter must not indicate that the applicant has been advised of late payment more than two (2) times during the period.                                                                                                    |           |                     |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| A customer with an existing account established before October 1, 2005, will not be required to establish an additional deposit unless and until the customer's service is terminated for non-payment. In that event, the deposit requirements of this section will apply.                                                                                                                                                                                                                   |           |                     |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| Basic Service Charges:                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           | <b>FY 2024-2025</b> | <b>Proposed</b>     |
| Connection Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |           | \$ 20.00            | \$ 20.00            |
| Transfer Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           | \$ 20.00            | \$ 20.00            |
| After 4:00 p.m. or weekends (additional)                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           | \$ 40.00            | \$ 40.00            |
| Damaged Meter Charge                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           | cost                | cost                |
| Fire Hydrant Set Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           | cost                | cost                |
| Fire Hydrant Meter Deposit                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 1,700.00         | \$ 1,700.00         |
| Fire Hydrant Meter Set Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 25.00            | \$ 25.00            |
| Fire Hydrant Meter Relocation Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           | \$ 25.00            | \$ 25.00            |
| Meter Reset Fee for Existing Location                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           | \$ 25.00            | \$ 25.00            |
| Non-Pay Reconnect Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           | \$ 30.00            | \$ 30.00            |
| Check Read (each, after two free annually)                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 10.00            | \$ 10.00            |
| Temporary Service (72 hours)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | cost +    | \$ 20.00            | \$ 20.00            |
| Temporary Cut-Off for Repair                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           | \$ 20.00            | \$ 20.00            |
| Leak Test (each, after two free annually)                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           | \$ 10.00            | \$ 10.00            |
| Tampering Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | repairs + | \$ 100.00           | \$ 100.00           |
| Tampering Fee 2nd or more offense                                                                                                                                                                                                                                                                                                                                                                                                                                                            | repairs + | \$ 150.00           | \$ 150.00           |
| Water Meter Relocation Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | At Cost: \$300 Min. | At Cost: \$300 Min. |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| Water Tap Charges:                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                     |                     |
| 5/8 inch and ¾ inch taps                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           | \$ 1,915.00         | \$ 2,107.00         |
| 1 inch tap                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 2,165.00         | \$ 2,382.00         |
| 1 ½ inch tap                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           | \$ 2,000.00         | \$ 2,200.00         |
| 2 inch tap                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 2,900.00         | \$ 3,190.00         |
| Water Tap Charges do not include street repair. See 402 "Streets Services"                                                                                                                                                                                                                                                                                                                                                                                                                   |           |                     |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| Water Meter Test Fee (per each, up to 1-inch dia.)                                                                                                                                                                                                                                                                                                                                                                                                                                           |           | \$ 50.00            | \$ 50.00            |

|                                                                                                                                                                                                                               |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <p>The City provides residential and commercial meters up to 1-inch diameter. The cost of city-approved water meters larger than 1-inch shall be borne by the developer. Contact Customer Service for an “at-cost” quote.</p> |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|

# 012 Sewer Services Rates and Fees

| SEWER RATES                                                                          |  | FY 2024-2025 | Proposed    |
|--------------------------------------------------------------------------------------|--|--------------|-------------|
| Residential Rates:                                                                   |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 18.10     | \$ 20.27    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 6.45      | \$ 7.22     |
| 12,000 gallon minimum on sewer services that do not have corresponding water service |  |              |             |
| Commercial Rates:                                                                    |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 27.53     | \$ 30.83    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 7.77      | \$ 8.70     |
| Institutional Rates:                                                                 |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 27.53     | \$ 30.83    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 8.27      | \$ 9.26     |
| Industrial Rates:                                                                    |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 27.53     | \$ 30.83    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 9.05      | \$ 10.14    |
| Multifamily Billing:                                                                 |  |              |             |
| 90% of Number of Living Units (per unit)                                             |  | \$ 16.29     | \$ 18.24    |
| Example: \$20.27 x 12 units x 90% = \$218.88 Or 12 units x \$18.24 = \$218.88        |  |              |             |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 6.45      | \$ 7.22     |
| Residential Winter Months Averaging (Dec, Jan, Feb)                                  |  |              |             |
| Outside City Limits service established prior to August 16, 2022                     |  | 115%         | 115%        |
| Outside City Limits service established after August 16, 2022                        |  | 150%         | 150%        |
| Sewer Tap:                                                                           |  |              |             |
| 4-inch tap                                                                           |  | \$ 1,350.00  | \$ 1,512.00 |
| 6-inch tap                                                                           |  | \$ 1,450.00  | \$ 1,624.00 |
| Man-Hole                                                                             |  | cost         | cost        |
| Sewer Tap Charges do not include street repair. See 402 "Streets Services"           |  |              | at cost     |
| Charges for Industrial Pretreatment:                                                 |  |              |             |
| Compliance Sampling (in house):                                                      |  |              |             |
| BOD (per pound)                                                                      |  | \$ 0.02      | \$ 0.02     |
| TSS (per pound)                                                                      |  | \$ 0.19      | \$ 0.21     |

# 030 Sanitation Services Rates and Fees

|                                                                        | FY 2024-2025 | Proposed  |
|------------------------------------------------------------------------|--------------|-----------|
| <b>Garbage Rates:</b>                                                  |              |           |
|                                                                        |              |           |
| Services are provided by Waste Connections. Rates effective 01/01/2025 |              |           |
|                                                                        |              |           |
| Residential:                                                           |              |           |
| 2X per week                                                            | \$ 16.41     | \$ 16.41  |
| extra pickup                                                           | \$ 8.20      | \$ 8.20   |
|                                                                        |              |           |
| Commercial:                                                            |              |           |
| 1X per week                                                            | \$ 26.65     | \$ 26.65  |
| extra pickup                                                           | \$ 13.62     | \$ 13.62  |
|                                                                        |              |           |
| 2 yard:                                                                |              |           |
| 1X per week                                                            | \$ 92.29     | \$ 92.29  |
| 2X per week                                                            | \$ 155.11    | \$ 155.11 |
| 3X per week                                                            | \$ 217.93    | \$ 217.93 |
| 4X per week                                                            | \$ 224.48    | \$ 224.48 |
| extra pick up                                                          | \$ 58.22     | \$ 58.22  |
|                                                                        |              |           |
| 3 yard:                                                                |              |           |
| 1X per week                                                            | \$ 126.06    | \$ 126.06 |
| 2X per week                                                            | \$ 169.00    | \$ 169.00 |
| 3X per week                                                            | \$ 257.71    | \$ 257.71 |
| 4X per week                                                            | \$ 338.71    | \$ 338.71 |
| 5X per week                                                            | \$ 419.66    | \$ 419.66 |
| extra pickup                                                           | \$ 68.97     | \$ 68.97  |
|                                                                        |              |           |
| 4 yard:                                                                |              |           |
| 1X per week                                                            | \$ 138.29    | \$ 138.29 |
| 2X per week                                                            | \$ 198.75    | \$ 198.75 |
| 3X per week                                                            | \$ 349.72    | \$ 349.72 |
| 4X per week                                                            | \$ 471.21    | \$ 471.21 |
| 5X per week                                                            | \$ 592.70    | \$ 592.70 |
| 6X per week                                                            | \$ 714.17    | \$ 714.17 |
| extra pickup                                                           | \$ 78.52     | \$ 78.52  |
|                                                                        |              |           |

|                                                                                                                                                                          | FY 2024-2025 | Proposed    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|
| 6 yard:                                                                                                                                                                  |              |             |
| 1X per week                                                                                                                                                              | \$ 163.88    | \$ 163.88   |
| 2X per week                                                                                                                                                              | \$ 247.86    | \$ 247.86   |
| 3X per week                                                                                                                                                              | \$ 432.55    | \$ 432.55   |
| 4X per week                                                                                                                                                              | \$ 579.81    | \$ 579.81   |
| 5X per week                                                                                                                                                              | \$ 727.08    | \$ 727.08   |
| 6X per week                                                                                                                                                              | \$ 876.47    | \$ 876.47   |
| extra pickup                                                                                                                                                             | \$ 97.64     | \$ 97.64    |
| 8 yard:                                                                                                                                                                  |              |             |
| 1X per week                                                                                                                                                              | \$ 185.22    | \$ 185.22   |
| 2X per week                                                                                                                                                              | \$ 339.14    | \$ 339.14   |
| 3X per week                                                                                                                                                              | \$ 503.78    | \$ 503.78   |
| 4X per week                                                                                                                                                              | \$ 672.71    | \$ 672.71   |
| 5X per week                                                                                                                                                              | \$ 846.77    | \$ 846.77   |
| 6X per week                                                                                                                                                              | \$ 1,018.28  | \$ 1,018.28 |
| extra pickup                                                                                                                                                             | \$ 116.50    | \$ 116.50   |
| Locks for Commercial Dumpsters                                                                                                                                           | \$ 11.93     | \$ 11.93    |
| Damaged/unserviceable container fee minimum (not to exceed replacement cost)                                                                                             | \$ 65.00     | \$ 65.00    |
| Fuel Surcharge. Each month a fuel surcharge is added to the water bills based upon the average fuel cost incurred by Waste Connections in providing service to the City. |              |             |
| <b>LANDFILL</b>                                                                                                                                                          |              |             |
| Regular Rate Gate Fees:                                                                                                                                                  |              |             |
| Minimum (Up to 800 lbs.)                                                                                                                                                 | \$ 25.00     | \$ 25.00    |
| Per Ton                                                                                                                                                                  | \$ 65.00     | \$ 65.00    |
| Inadequate Containment                                                                                                                                                   | Fee Doubled  | Fee Doubled |
| Mattress/Bedding Disposal Fee (Per Each)                                                                                                                                 | \$ 15.00     | \$ 15.00    |
| Truck Tire                                                                                                                                                               | \$ 15.00     | \$ 15.00    |
| Tractor Tire                                                                                                                                                             | \$ 50.00     | \$ 50.00    |
| Non-truck/tractor Tires                                                                                                                                                  | \$ 5.00      | \$ 5.00     |
| Pull Off (Per Each)                                                                                                                                                      | \$ 25.00     | \$ 25.00    |
| Pull Out (Per Each)                                                                                                                                                      | \$ 100.00    | \$ 100.00   |
| Battery Boost Off (Per Each)                                                                                                                                             | \$ 25.00     | \$ 25.00    |
| Woodchip Mulch (Per Cubic Yard)                                                                                                                                          | \$ 10.00     | \$ 10.00    |
| After Hours Fee                                                                                                                                                          | Fee +10%     | Fee +10%    |
| Minimum                                                                                                                                                                  | \$ 50.00     | \$ 50.00    |

# 050 Stormwater Drainage Services Rates and Fees

|                                                                | FY 2024-2025 | Proposed  |
|----------------------------------------------------------------|--------------|-----------|
| <b>Stormwater Drainage Fees:</b>                               |              |           |
| Single Family Residential Properties (per property/per month): |              |           |
| 0 to 5,000 square feet                                         | \$ 4.70      | \$ 4.70   |
| 5,001 to 21,780 square feet                                    | \$ 4.70      | \$ 4.70   |
| Over 21,780 square feet                                        | \$ 4.70      | \$ 4.70   |
| Equivalent Residential Units (ERU):                            |              |           |
| ERU=LAND AREA (sq. ft.) div by 3,233 square feet               |              |           |
| Commercial (per property/per month) Intensity Factor = .8:     |              |           |
| DETAINED ERU                                                   | \$ 3.76      | \$ 3.76   |
| UNDETAINED ERU                                                 | \$ 6.39      | \$ 6.39   |
| Institutional (per property/per month) Intensity Factor = .6:  |              |           |
| DETAINED ERU                                                   | \$ 2.82      | \$ 2.82   |
| UNDETAINED ERU                                                 | \$ 4.79      | \$ 4.79   |
| Industrial (per property/per month) Intensity Factor = .5:     |              |           |
| DETAINED ERU                                                   | \$ 2.35      | \$ 2.35   |
| UNDETAINED ERU                                                 | \$ 4.00      | \$ 4.00   |
| Multifamily (per property/per month) Intensity Factor = .7:    |              |           |
| DETAINED ERU                                                   | \$ 3.29      | \$ 3.29   |
| UNDETAINED ERU                                                 | \$ 5.59      | \$ 5.59   |
| Undeveloped and Agricultural                                   | Exempt       | Exempt    |
| Floodplain Development:                                        |              |           |
| Floodplain Development Permit Fee                              | \$ 100.00    | \$ 100.00 |

# 040 Airport Services Rates and Fees

|                                                                                                            | FY 2024-2025 | Proposed    |
|------------------------------------------------------------------------------------------------------------|--------------|-------------|
| <b>Airport</b>                                                                                             |              |             |
| Airport Hangars (per month):                                                                               |              |             |
| North side (Hangars in Rows 1300 and 1400)                                                                 | \$ 150.00    | \$ 150.00   |
| South side (Hangars in Rows 3400 except 3411 & 3414)                                                       | \$ 200.00    | \$ 200.00   |
| Small Corner (Hangar 3414)                                                                                 | \$ 225.00    | \$ 225.00   |
| Large Corner (Hangar 3411)                                                                                 | \$ 250.00    | \$ 250.00   |
| New Airport Hangars (per month):                                                                           |              |             |
| Small (Hangars in Row 3300 except 3311 & 3314)                                                             | \$ 225.00    | \$ 225.00   |
| Large (Hangars 3311 and 3314)                                                                              | \$ 265.00    | \$ 265.00   |
| Commercial (Hangars 2020 and 2030)                                                                         | \$ 1,280.00  | \$ 1,280.00 |
| Overnight Parking Fee (per night):                                                                         |              |             |
| Piston Engine Aircraft                                                                                     | \$ 5.00      | \$ 5.00     |
| Turboprop/Turboshaft Engine Aircraft                                                                       | \$ 10.00     | \$ 10.00    |
| Jet Engine Aircraft                                                                                        | \$ 20.00     | \$ 20.00    |
| Aircraft Tie down/Parking fee (per month)                                                                  | \$ 20.00     | \$ 20.00    |
| Vehicle Parking fee (per month)                                                                            | \$ 30.00     | \$ 30.00    |
| Fuel Tax (per gallon)                                                                                      | \$ 0.06      | \$ 0.06     |
| Commercial Land Lease (per square foot)                                                                    | \$ 0.11      | \$ 0.20     |
| Office Space Lease (per square foot)                                                                       |              | \$ 3.17     |
|                                                                                                            |              |             |
| A 10% discount is available if twelve months of rent (October through September) are paid by October 31st. |              |             |
|                                                                                                            |              |             |

# Appendix





# Glossary

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

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

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

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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

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

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

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

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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

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

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

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

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

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

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

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

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

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

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.



**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

**ORDINANCE NO. 2025-O-XX**

**AN ORDINANCE OF THE CITY OF STEPHENVILLE, TEXAS, ESTABLISHING FEES FOR SERVICES;  
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the rates and charges and procedures relative to the collection thereof shall be established by the Council from time to time by ordinance;

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

SECTION 1. The fee schedule attached hereto for the support of the general government of the City of Stephenville, Texas, be established.

SECTION 2. This ordinance shall become effective October 1, 2025 upon its passage.

SECTION 3. It is hereby officially found and determined that the meeting at which this Ordinance is passed is open to the public as required by law and that public notice of the time, place and purpose of the said meeting was given as required.

PASSED and APPROVED, BY THE CITY COUNCIL OF THE CITY OF STEPHENVILLE, TEXAS, this the 16<sup>th</sup> day of September, 2025, at which meeting quorum was present and voting.

\_\_\_\_\_  
David Baskett, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Sarah Lockenour, City Secretary

\_\_\_\_\_  
Reviewed by Jason M. King,  
City Manager

\_\_\_\_\_  
Approved as to form and legality  
Randy Thomas, City Attorney



## 201 Central Government Fees

|                                                         |       | <b>FY 2024-2025</b>      | <b>Proposed</b>          |
|---------------------------------------------------------|-------|--------------------------|--------------------------|
| TABC- Liquor License Application Fee                    |       | 50% of state fee         | 50% of state fee         |
| Solicitation Permit, non-refundable application fee     |       | \$ 25.00                 | \$ 25.00                 |
| Solicitor Investigation Fee per person (Non Refundable) |       | \$ 25.00                 | \$ 25.00                 |
| Taxicab Permit (per year)                               |       | \$ 50.00                 | \$ 50.00                 |
| Game Room License (per year)                            |       | \$ 250.00                | \$ 250.00                |
| Gaming Machine Registration (per year)                  |       | 50% of certification fee | 50% of certification fee |
| Private Owned Ambulance Service Permit (per year)       |       | \$ 25.00                 | \$ 25.00                 |
| Copying Charges (per page)(staff copied)                |       | \$ 0.25                  | \$ 0.25                  |
| Credit Access Business License (per year)               |       | \$ 250.00                | \$ 250.00                |
| Credit Access Business Application Fee (per year)       |       | \$ 50.00                 | \$ 50.00                 |
| Ad Valorem Taxes (per hundred)                          |       | \$ 0.38                  | \$ 0.40                  |
| Hotel/Motel Occupancy Tax                               |       | 7%                       | 7%                       |
| Sports Venue Tax                                        |       | 2%                       | 2%                       |
| City Sales Tax                                          |       | 1.50%                    | 1.50%                    |
| Operations                                              | 1.38% |                          |                          |
| 4B Economic Development                                 | 0.13% |                          |                          |
| Franchise Fees: (based on Gross Receipts)               |       |                          |                          |
| Cable Television (set by PUC)                           |       | 5%                       | 5%                       |
| Electricity (set by PUC/per kwh)                        |       | 4%                       | 4%                       |
| Garbage (renew 1/1/2025)                                |       | 7%                       | 7%                       |
| Gas (12/31/2045)                                        |       | 5%                       | 5%                       |
| Telephone (per access line set by PUC May 1st)          |       |                          |                          |
| Category 1                                              |       | \$ 0.81                  | \$ 0.83                  |
| Category 2                                              |       | \$ 1.72                  | \$ 1.75                  |
| Category 3                                              |       | \$ 2.59                  | \$ 2.63                  |
| Garage Sale Permits:                                    |       |                          |                          |
| Prior to Garage Sale                                    |       | \$ 3.00                  | \$ 3.00                  |
| Day of Garage Sale                                      |       | \$ 5.00                  | \$ 5.00                  |
| Returned Check Fee                                      |       | \$ 30.00                 | \$ 30.00                 |
| Late Charge Past Due Date (gross billing)               |       | 10%                      | 10%                      |
| Credit Card Process Fee-Development Services only       |       | 0%                       | 0%                       |
| Electronic Check Fee-Development Services only          |       | \$ 2.00                  | \$ 2.00                  |

## 302 MUNICIPAL COURT

As set by the Municipal Court Judge

# 402 Streets Services Fees

|                                                                                                                                                                                                                                                                                                                                                    |  | FY 2024-2025 | Proposed  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|-----------|
| Street Cuts:                                                                                                                                                                                                                                                                                                                                       |  |              |           |
| Asphalt Surfaces (per sq ft)                                                                                                                                                                                                                                                                                                                       |  | \$ 3.75      | \$ 3.75   |
| Asphalt Pavement Replacement for Curb/Gutter Installation                                                                                                                                                                                                                                                                                          |  | cost         | cost      |
| Concrete Surfaces (per sq ft)                                                                                                                                                                                                                                                                                                                      |  | cost         | cost      |
| Brick Surface (per sq ft)                                                                                                                                                                                                                                                                                                                          |  | \$ 5.25      | \$ 5.25   |
| Parade Permits:                                                                                                                                                                                                                                                                                                                                    |  |              |           |
| Type A - Less than 50 units                                                                                                                                                                                                                                                                                                                        |  | \$ 50.00     | \$ 50.00  |
| Type B - More than 50 units                                                                                                                                                                                                                                                                                                                        |  | \$ 100.00    | \$ 100.00 |
| Type C - Motorcades or parades otherwise not classified in "A" or "B".                                                                                                                                                                                                                                                                             |  | \$ 25.00     | \$ 25.00  |
| Marches included in this category.                                                                                                                                                                                                                                                                                                                 |  |              |           |
| Type D - Other events, such as fun runs or walks, which require barricades, cones, or city personnel assistance that are otherwise not classified in "A", "B", or "C".                                                                                                                                                                             |  | \$ 50.00     | \$ 50.00  |
| Street Utility Repair Permits:                                                                                                                                                                                                                                                                                                                     |  | \$ 25.00     | \$ 25.00  |
| Penalty: In the event any work, for which a permit is required by this chapter, is begun prior to obtaining said permit, the permit fee shall be doubled. The payment of such doubled fee shall not relieve any person from fully complying with the requirements of this chapter in execution of work nor from other penalties prescribed herein. |  |              |           |

# 501 Leisure Services, Parks, Cemeteries Fees

|                                                                                            | FY 2024-2025 | Proposed  |
|--------------------------------------------------------------------------------------------|--------------|-----------|
| Gymnasium Rental:                                                                          |              |           |
| (No rentals will be permitted past 11:00 pm)                                               |              |           |
| 4 hour rental                                                                              | \$100.00*    | \$100.00* |
| 8 hour rental                                                                              | \$200.00*    | \$200.00* |
| *(SPARD has all rights to concessions)                                                     |              |           |
| Per Hour                                                                                   | \$ 25.00     | \$ 25.00  |
| For games/hour                                                                             | \$ 50.00     | \$ 50.00  |
| Table rental each per day                                                                  | \$ 4.00      | \$ 4.00   |
| Chair rental each per day                                                                  | \$ 2.00      | \$ 2.00   |
|                                                                                            |              |           |
| Small Pavilion & Century Park Rental:                                                      |              |           |
| Refundable Deposit                                                                         | \$ 50.00     | \$ 50.00  |
| Half Day (4 hours) Must be done before 2pm                                                 | \$ 75.00     | \$ 75.00  |
| Full Day (8 hours)                                                                         | \$ 150.00    | \$ 150.00 |
|                                                                                            |              |           |
| Large Pavilion:                                                                            |              |           |
| Refundable Deposit                                                                         | \$ 50.00     | \$ 50.00  |
| Half Day (4 hours) Must be done before 2pm                                                 | \$ 150.00    | \$ 150.00 |
| Full Day (8 hours)                                                                         | \$ 300.00    | \$ 300.00 |
|                                                                                            |              |           |
| Bosque River Trail:                                                                        |              |           |
| Refundable Deposit                                                                         | \$ 50.00     | \$ 50.00  |
| Half Day (4 hours) Must be done before 2pm                                                 | \$ 150.00    | \$ 150.00 |
| Full Day (8 hours)                                                                         | \$ 300.00    | \$ 300.00 |
| <i>Facility Usage forms must be submitted a minimum of 2 weeks before requested event.</i> |              |           |
| <i>All SPARD schedules are accommodated first.</i>                                         |              |           |
| Birdsong Amphitheater:                                                                     |              |           |
| Half Day (4 hours - complete before 2 pm)                                                  | \$ 200.00    | \$ 200.00 |
| Electrical                                                                                 | \$ 50.00     | \$ 50.00  |
| Full Day (8 hours)                                                                         | \$ 350.00    | \$ 350.00 |
| Electrical                                                                                 | \$ 100.00    | \$ 100.00 |

|                                                                                                    | FY 2024-2025 | Proposed    |
|----------------------------------------------------------------------------------------------------|--------------|-------------|
| Recreation:                                                                                        |              |             |
| Adult League (per team)                                                                            | \$ 400.00    | \$ 400.00   |
| Youth League (per team) non-SPARD teams                                                            | \$ 400.00    | \$ 400.00   |
|                                                                                                    |              |             |
| Baseball League Fees:                                                                              |              |             |
| T-Ball and Coach Pitch (+Blastball)                                                                | \$ 75.00     | \$ 75.00    |
| 8U Baseball/Softball                                                                               | \$ 105.00    | \$ 105.00   |
| 10u girls fast pitch, 12u girls fast pitch                                                         | \$ 105.00    | \$ 105.00   |
| 10u baseball, 12u baseball                                                                         | \$ 105.00    | \$ 105.00   |
| 15u girls fast pitch                                                                               | \$ 105.00    | \$ 105.00   |
| 15u baseball                                                                                       | \$ 105.00    | \$ 105.00   |
| Non Baseball Youth Leagues (per person)                                                            | \$ 75.00     | \$ 75.00    |
| Late Registration Fee                                                                              | \$ 25.00     | \$ 25.00    |
| Youth Programs                                                                                     | \$ 45.00     | \$ 45.00    |
|                                                                                                    |              |             |
| <i>Registration fees for individual sports may vary depending on participation for each class.</i> |              |             |
|                                                                                                    |              |             |
| Noncompetitive swim                                                                                | \$ 75.00     | \$ 75.00    |
| Summer competitive swim                                                                            | \$ 105.00    | \$ 105.00   |
| Summer track                                                                                       | \$ 105.00    | \$ 105.00   |
| Archery (per session)                                                                              | \$ 30.00     | \$ 30.00    |
| Noncompetitive Golf (per season - Spring & Summer)                                                 | \$ 50.00     | \$ 50.00    |
| Competitive Golf (Summer)                                                                          | \$ 60.00     | \$ 60.00    |
| Cheer                                                                                              | \$ 55.00     | \$ 55.00    |
| Sibling discount (Must reside in same household)                                                   | -10          | -10         |
| Field Rental - Per Field Per Day                                                                   | \$ 250.00    | \$ 250.00   |
|                                                                                                    |              |             |
| <i>Ballfields may be rented April through September for tournaments.</i>                           |              |             |
| <i>SPARD reserves all concession rights.</i>                                                       |              |             |
|                                                                                                    |              |             |
| Temporary Fence 8 hours                                                                            | \$ 75.00     | \$ 75.00    |
| Temporary Fence Tournaments                                                                        | \$ 125.00    | \$ 125.00   |
| Field Rental per hour (Field is not game ready)                                                    | \$ 50.00     | \$ 50.00    |
| Field Rental per hour (Game ready-field worked once per day)                                       | \$ 150.00    | \$ 150.00   |
| Tennis Courts per day (all courts-school rate)                                                     | \$ 125.00    | \$ 125.00   |
| Tournament Fee                                                                                     | \$ 2,250.00  | \$ 2,250.00 |
|                                                                                                    |              |             |
| Cemetery Lots:                                                                                     |              |             |
| City Resident                                                                                      | \$ 600.00    | \$ 600.00   |
| Non-City Resident                                                                                  | \$ 750.00    | \$ 750.00   |
| Park Maintenance Crew per hour fee (minimum 3 hours)                                               | \$ 25.00     | \$ 25.00    |

## 504 Library Services Fess

|                                     | <b>FY 2024-2025</b>    | <b>Proposed</b>        |
|-------------------------------------|------------------------|------------------------|
| Replace Lost Books                  | Cost of<br>Replacement | Cost of<br>Replacement |
| Fines for Late Return (per day)     | \$ 0.25                | \$ 0.25                |
| Copy Machine (per copy, self-serve) | \$ 0.15                | \$ 0.15                |
| Late Fee Video Return (per day)     | \$ 1.00                | \$ 1.00                |
| Inter-Library Loan (postage)        | \$ -                   | \$ -                   |
| Replacement Card Fee                | \$ 2.00                | \$ 2.00                |

# 506 Cross Timbers Legacy Center (Senior Center) Fees

|                                                     | <b>FY 2024-2025</b> | <b>Proposed</b>   |
|-----------------------------------------------------|---------------------|-------------------|
| Hourly Rental: Monday-Thursday (4 hour minimum)     | \$ 75.00            | \$ 75.00          |
| Hourly Rental: Friday-Sunday (4 hour minimum)       | \$ 100.00           | \$ 100.00         |
| Full Day: Saturday-Sunday                           | \$1,000.00 +        | \$1,000.00 +      |
| Additional Cleaning Fees                            | \$ 400.00           | \$ 400.00         |
| Weekend Package: Friday 5pm-Sunday 12pm             | \$1,500.00 +        | \$1,500.00 +      |
| Additional Cleaning Fees                            | \$ 600.00           | \$ 600.00         |
| Refundable Deposit                                  | 25% of Rental Fee   | 25% of Rental Fee |
| Linens (available upon request-charge is per table) | \$ 12.00            | \$ 12.00          |

# 507 Aquatic Center Fees

|                                                                 | FY 2024-2025 | Proposed  |
|-----------------------------------------------------------------|--------------|-----------|
| Splashville Swimming Pool:                                      |              |           |
| Daily Admission (per person)                                    | \$ 5.00      | \$ 5.00   |
| Ages 2 & under                                                  | free         | free      |
| Senior Citizen (65 & Up)/Military Family (Military ID Required) | \$ 3.00      | \$ 3.00   |
| Daily Discount Passes:                                          |              |           |
| Unlimited Individual Season Pass                                | \$ 100.00    | \$ 100.00 |
| Discounted Individual Season Pass (March 1-May 1)               | \$ 85.00     | \$ 85.00  |
| Unlimited Family Pass (family of 4)                             | \$ 200.00    | \$ 200.00 |
| Additional family member                                        | \$ 25.00     | \$ 25.00  |
| <i>(all family members must reside in the same household)</i>   |              |           |
| Party Area Rental (Mon-Sat) per tent up to 24 guests            | \$ 140.00    | \$ 140.00 |
| Noon to 2:00 pm or 3:00 pm to 5:00 pm (Tuesday thru Saturday)   |              |           |
| Private Party Rental (after hours pool capacity 660 swimmers)   | \$ 750.00    | \$ 750.00 |
| Swimming Lessons                                                | \$ 50.00     | \$ 50.00  |

# 601 Fire & EMS Services Fees

|                                                                 | FY 2024-2025 | Proposed    |
|-----------------------------------------------------------------|--------------|-------------|
| Inspections:                                                    |              |             |
| Annual Inspection and first reinspection                        | no charge    | no charge   |
| Annual reinspection 2nd or more                                 | \$ 75.00     | \$ 75.00    |
| Certificate of Occupancy inspection and first reinspection      | no charge    | no charge   |
| Certificate of Occupancy reinspection 2nd or more               | \$ 75.00     | \$ 75.00    |
| Construction inspection and first reinspection                  | no charge    | no charge   |
| Construction reinspection 2nd or more                           | \$ 75.00     | \$ 75.00    |
| Mobile food vendor (annual)                                     | \$ 25.00     | \$ 25.00    |
| State Licensed Facility Annual Inspection                       | \$ 25.00     | \$ 25.00    |
| After Hours Inspection per hour fee (2-hour minimum)            | \$ 100.00    | \$ 100.00   |
| Fire False Alarm Fee (per occurrence after 4 per year)          | \$ 300.00    | \$ 300.00   |
| Permits:                                                        |              |             |
| Burn permit residential                                         | \$ 50.00     | \$ 50.00    |
| Burn permit commercial (trench only)                            | \$ 100.00    | \$ 100.00   |
| Fireworks Permit                                                | \$ 100.00    | \$ 100.00   |
| Non-Routine Response Fee:                                       |              |             |
| Per Unit (per hour)                                             | \$70.00+     | \$70.00+    |
| Firefighter (per hour)                                          | \$ 50.00     | \$ 50.00    |
| Supplies                                                        | cost         | cost        |
|                                                                 |              |             |
| Ambulance Service Fees:                                         |              |             |
| Advanced Life Support Emergency                                 | \$ 1,600.00  | \$ 1,600.00 |
| Advanced Life Support Emergency Non-Emergency                   | \$ 1,500.00  | \$ 1,500.00 |
| Advanced Life Support - 2                                       | \$ 1,750.00  | \$ 1,750.00 |
| Basic Life Support Emergency                                    | \$ 1,400.00  | \$ 1,400.00 |
| Basic Life Support Emergency Non-Emergency                      | \$ 1,200.00  | \$ 1,200.00 |
| Advanced Life Support Disposables                               | \$ 475.00    | \$ 475.00   |
| Basic Life Support Disposables                                  | \$ 300.00    | \$ 300.00   |
| Oxygen                                                          | \$ 125.00    | \$ 125.00   |
| Treatment No Transport                                          | \$ 150.00    | \$ 150.00   |
| Ground Mileage per mile                                         | \$ 24.00     | \$ 24.00    |
| City employees and their household members will not be charged. |              |             |



# 701 Police Services Fees

|                                                                              |              | <b>FY 2024-2025</b> | <b>Proposed</b> |
|------------------------------------------------------------------------------|--------------|---------------------|-----------------|
| Accident Reports                                                             |              | \$ 6.00             | \$ 6.00         |
| Finger Printing                                                              |              | \$ 5.00             | \$ 5.00         |
| Finger Printing (cards provided by Police Department -2 card max per person) |              | \$ 10.00            | \$ 10.00        |
| each additional card                                                         |              | \$ 10.00            | \$ 10.00        |
| Offense Reports                                                              |              | \$ 1.00             | \$ 1.00         |
| each additional page after page 50                                           |              | \$ 0.10             | \$ 0.10         |
| False Alarm Fee (per occurrence after five per year)                         |              | \$ 50.00            | \$ 50.00        |
| False Alarm Fee (per occurrence after ten per year)                          |              | \$ 100.00           | \$ 100.00       |
| Police Escort (per nonprofit event, except funerals)                         |              | \$ 190.00           | \$ 190.00       |
| Solicitation Permit, non-refundable application fee                          |              | \$ 25.00            | \$ 25.00        |
| Solicitor Investigation Fee per person (Non Refundable)                      |              | \$ 25.00            | \$ 25.00        |
|                                                                              |              |                     |                 |
|                                                                              |              |                     |                 |
| <b>ANIMAL CONTROL</b>                                                        |              |                     |                 |
| Dog License:                                                                 |              |                     |                 |
| Male                                                                         |              | \$ 20.00            | \$ 20.00        |
| Neutered Male                                                                |              | \$ 5.00             | \$ 5.00         |
| Female                                                                       |              | \$ 20.00            | \$ 20.00        |
| Spayed Female                                                                |              | \$ 5.00             | \$ 5.00         |
| Guard dog                                                                    | Bond +       | \$ 35.00            | \$ 35.00        |
| Dangerous dog                                                                | Bond +       | \$ 50.00            | \$ 50.00        |
| Cat License:                                                                 |              |                     |                 |
| Male                                                                         |              | \$ 20.00            | \$ 20.00        |
| Neutered Male                                                                |              | \$ 5.00             | \$ 5.00         |
| Female                                                                       |              | \$ 20.00            | \$ 20.00        |
| Spayed Female                                                                |              | \$ 5.00             | \$ 5.00         |
| Multiple Dog Permit                                                          |              | \$ 50.00            | \$ 50.00        |
| License Replacement                                                          |              | \$ 5.00             | \$ 5.00         |
| Livestock (per year)                                                         | Inspection + | \$ 25.00            | \$ 25.00        |
| Boarding/Riding Stables (per year)                                           | Inspection + | \$ 25.00            | \$ 25.00        |
| Late Fee for Licenses                                                        |              | \$ 5.00             | \$ 5.00         |
| Late Fee for Permits                                                         |              | \$ 10.00            | \$ 10.00        |
| Impoundment Fee (Established and collected by animal shelter)                |              |                     |                 |

# 801 Development Services Fees

|                                                            |  | <b>FY 2024-2025</b> | <b>Proposed</b> |
|------------------------------------------------------------|--|---------------------|-----------------|
| <b>PLANNING SERVICES</b>                                   |  | \$ 26.00            | \$ 26.00        |
| Zoning Ordinance                                           |  |                     |                 |
|                                                            |  |                     |                 |
| Zone Change Applications:                                  |  |                     |                 |
| Acre or Less                                               |  | \$ 310.00           | \$ 310.00       |
| 1.01 to 5 Acres                                            |  | \$ 415.00           | \$ 415.00       |
| 5.01 or More                                               |  | \$ 515.00           | \$ 515.00       |
|                                                            |  |                     |                 |
| Mapping:                                                   |  |                     |                 |
| City Zoning Map:                                           |  |                     |                 |
| 3ft L x 5ft W                                              |  | \$ 52.00            | \$ 52.00        |
| 2ft L x 3ft W                                              |  | \$ 31.00            | \$ 31.00        |
| 11in L x 17in W                                            |  | \$ 21.00            | \$ 21.00        |
| City Limits and Street Map:                                |  |                     |                 |
| 3ft L x 5ft W                                              |  | \$ 31.00            | \$ 31.00        |
| 2ft L x 3ft W                                              |  | \$ 26.00            | \$ 26.00        |
| 11in L x 17in W                                            |  | \$ 6.00             | \$ 6.00         |
|                                                            |  |                     |                 |
| Parkland Dedication (In-lieu of) Per Dwelling Unit:        |  |                     |                 |
| Per single-family dwelling unit                            |  | \$ 825.00           | \$ 825.00       |
| Per dwelling unit for duplex, townhome, condominium, apts. |  | \$ 415.00           | \$ 415.00       |
|                                                            |  |                     |                 |
| Board of Adjustment Applications                           |  | \$ 210.00           | \$ 210.00       |
|                                                            |  |                     |                 |
| Subdivision Filing Fees:                                   |  |                     |                 |
| Preliminary Plat (per plat)                                |  | \$ 250.00           | \$ 250.00       |
| Preliminary Plat (per lot)                                 |  | \$ 25.00            | \$ 25.00        |
| Final Plat (per plat)                                      |  | \$ 250.00           | \$ 250.00       |
| Final Plat (per lot)                                       |  | \$ 25.00            | \$ 25.00        |
| Replat (per plat)                                          |  | 210                 | 210             |
| Replat (per lot)                                           |  |                     |                 |
| Site Development Plan (per plan)                           |  | \$ 210.00           | \$ 210.00       |
| (water, sewer, streets, storm drain engineering review)    |  |                     |                 |
| Comprehensive Plan                                         |  | \$ 105.00           | \$ 105.00       |
| Subdivision Waiver Request (per item)                      |  | \$ 210.00           | \$ 210.00       |

|                                                                      |           | FY 2024-2025 | Proposed    |
|----------------------------------------------------------------------|-----------|--------------|-------------|
| <b>INSPECTION SERVICES</b>                                           |           |              |             |
| Food Service Permit:                                                 |           |              |             |
| Annual Inspection:                                                   |           | \$ 308.00    | \$ 308.00   |
| Administrative fee                                                   | \$ 50.00  |              |             |
| Contractor fee                                                       | \$ 258.00 |              |             |
| Pre-opening:                                                         |           | \$ 153.00    | \$ 153.00   |
| Administrative fee                                                   | \$ 24.00  |              |             |
| Contractor fee                                                       | \$ 129.00 |              |             |
| Complaint                                                            |           | \$ 105.00    | \$ 105.00   |
| Re-inspection                                                        |           | \$ 100.00    | \$ 100.00   |
| Temporary Mobile food-Inspection permit special event per day        |           | \$ 37.00     | \$ 37.00    |
|                                                                      |           |              |             |
| Mobile Home Park License:                                            |           |              |             |
| Per Park                                                             |           | \$ 250.00    | \$ 250.00   |
| Per Lot                                                              |           | \$ 25.00     | \$ 25.00    |
|                                                                      |           |              |             |
| Mobile Home Inspection                                               |           | \$ 50.00     | \$ 50.00    |
| Multi-family Inspection per unit                                     |           | \$ 50.00     | \$ 50.00    |
| Inspections outside of normal business hours (per hour)              |           | \$ 52.00     | \$ 52.00    |
| Certificate of Occupancy                                             |           | \$ 100.00    | \$ 100.00   |
| Re-inspection Fee for 2nd or more re-inspections                     |           | \$ 50.00     | \$ 50.00    |
| Temporary Certificate of Occupancy:                                  |           |              |             |
| Residential Temporary Certificate of Occupancy per month             |           | \$ 600.00    | \$ 600.00   |
| Commercial & Industrial Temporary Certificate of Occupancy per month |           | \$ 1,000.00  | \$ 1,000.00 |
| Multifamily Temporary Certificate of Occupancy per month             |           | \$ 2,000.00  | \$ 2,000.00 |
| Sign permit inspection fee temporary                                 |           | \$ 26.00     | \$ 26.00    |
| Sign permit inspection fee permanent                                 |           | \$ 100.00    | \$ 100.00   |
| Right of Way Permits                                                 |           | \$ 50.00     | \$ 50.00    |
| Accessory Building Permit:                                           |           |              |             |
| Flat Fee up to 300 square feet                                       |           | \$100.00+    | \$100.00+   |
| Additional cost per square foot over 300 square feet                 |           | \$ 0.25      | \$ 0.25     |
| Non-compliant RPZ fee                                                |           | \$ 75.00     | \$ 75.00    |

|                                                                                                                                                                                                                                                                                                                                                           |  | FY 2024-2025 | Proposed    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|-------------|
| <b>BUILDING PERMIT FEE SCHEDULE</b>                                                                                                                                                                                                                                                                                                                       |  |              |             |
| Residential Building Permit Fees (Single Family, Duplex, Townhomes):                                                                                                                                                                                                                                                                                      |  |              |             |
| Flat Fee per Dwelling unit                                                                                                                                                                                                                                                                                                                                |  | \$464.00+    | \$464.00+   |
| Plus additional cost per square ft.                                                                                                                                                                                                                                                                                                                       |  | \$ 0.42      | \$ 0.42     |
| Residential Remodel Fees:                                                                                                                                                                                                                                                                                                                                 |  |              |             |
| Minimum                                                                                                                                                                                                                                                                                                                                                   |  | \$100.00+    | \$100.00+   |
| Plus cost per square foot                                                                                                                                                                                                                                                                                                                                 |  | \$ 0.30      | \$ 0.30     |
| Multi-family Building Permit Fees:                                                                                                                                                                                                                                                                                                                        |  |              |             |
| Flat Fee per Dwelling unit                                                                                                                                                                                                                                                                                                                                |  | \$464.00+    | \$464.00+   |
| Plus additional cost per square ft.                                                                                                                                                                                                                                                                                                                       |  | \$ 0.31      | \$ 0.31     |
| Commercial Building Permit Fees:                                                                                                                                                                                                                                                                                                                          |  |              |             |
| Value \$1 to \$500—flat fee                                                                                                                                                                                                                                                                                                                               |  | \$ 26.00     | \$ 26.00    |
| Value \$501 to \$2,000, minimum                                                                                                                                                                                                                                                                                                                           |  | \$25.00+     | \$25.00+    |
| prorated for each \$100 above \$500                                                                                                                                                                                                                                                                                                                       |  | \$ 4.00      | \$ 4.00     |
| Value \$2,001 to \$25,000, minimum                                                                                                                                                                                                                                                                                                                        |  | \$73.00+     | \$73.00+    |
| prorated for each \$1,000 above \$2,000                                                                                                                                                                                                                                                                                                                   |  | \$ 15.00     | \$ 15.00    |
| Value \$25,001 to 50,000, minimum                                                                                                                                                                                                                                                                                                                         |  | \$404.00+    | \$404.00+   |
| prorated for each \$1,000 above \$25,000                                                                                                                                                                                                                                                                                                                  |  | \$ 11.00     | \$ 11.00    |
| Value \$50,001 to \$100,000, minimum                                                                                                                                                                                                                                                                                                                      |  | \$662.00+    | \$662.00+   |
| prorated for each \$1,000 above \$50,000                                                                                                                                                                                                                                                                                                                  |  | \$ 8.00      | \$ 8.00     |
| Value \$100,001 to \$500,000, minimum                                                                                                                                                                                                                                                                                                                     |  | \$1,022.00+  | \$1,022.00+ |
| prorated for each \$1,000 above \$100,000                                                                                                                                                                                                                                                                                                                 |  | \$ 7.00      | \$ 7.00     |
| Value \$500,001 to \$1,000,000, minimum                                                                                                                                                                                                                                                                                                                   |  | \$3,494.00+  | \$3,494.00+ |
| prorated for each \$1,000 above \$500,000                                                                                                                                                                                                                                                                                                                 |  | 6            | 6           |
| Value \$1,000,001 and up, minimum                                                                                                                                                                                                                                                                                                                         |  | \$6,069.00+  | \$6,069.00+ |
| prorated for each \$1,000 above \$1,000,000                                                                                                                                                                                                                                                                                                               |  | \$ 5.00      | \$ 5.00     |
| Demolition Permit                                                                                                                                                                                                                                                                                                                                         |  | \$ 100.00    | \$ 100.00   |
| Structure Relocation Permit/House Moving Permit                                                                                                                                                                                                                                                                                                           |  | \$ 75.00     | \$ 75.00    |
| <b>ELECTRICAL PERMIT FEES</b>                                                                                                                                                                                                                                                                                                                             |  |              |             |
| Issuance fee for each permit                                                                                                                                                                                                                                                                                                                              |  | \$ 50.00     | \$ 50.00    |
| Solar Panel Installation                                                                                                                                                                                                                                                                                                                                  |  | \$ 65.00     | \$ 65.00    |
| Re-inspection Fee                                                                                                                                                                                                                                                                                                                                         |  | \$ 50.00     | \$ 50.00    |
| License Reciprocity Letter                                                                                                                                                                                                                                                                                                                                |  | \$ 7.00      | \$ 7.00     |
| <b>Penalty. In the event any work, for which a permit is required by this chapter, is begun prior to obtaining said permit, the permit fee shall be doubled. The payment of such doubled fee shall not relieve any person from fully complying with the requirements of this chapter in execution of work nor from other penalties prescribed herein.</b> |  |              |             |

|                                                                  |  | FY 2024-2025 | Proposed    |
|------------------------------------------------------------------|--|--------------|-------------|
| <b>PLUMBING PERMIT AND LAWN SPRINKLER FEES</b>                   |  |              |             |
| Issuance fee for each permit                                     |  | \$ 50.00     | \$ 50.00    |
| Re-inspection Fee                                                |  | \$ 50.00     | \$ 50.00    |
| <b>MECHANICAL PERMIT FEES</b>                                    |  |              |             |
| Issuance fee for each permit                                     |  | \$ 50.00     | \$ 50.00    |
| Re-inspection Fee                                                |  | \$ 75.00     | \$ 75.00    |
| <b>PLAN REVIEW FEE SCHEDULE</b>                                  |  |              |             |
| Commercial and Multi-Family:                                     |  |              |             |
| Value \$1 to \$10,000—flat fee                                   |  | \$ 52.00     | \$ 52.00    |
| Value \$10,001 to \$25,000, minimum                              |  | \$73.00+     | \$73.00+    |
| prorated for each \$1,000 above \$10,000                         |  | 6            | 6           |
| Value \$25,001 to \$50,000, minimum                              |  | \$158.00+    | \$158.00+   |
| prorated for each \$1,000 above \$25,000                         |  | \$ 4.00      | \$ 4.00     |
| Value \$50,001 to \$100,000, minimum                             |  | \$259.00+    | \$259.00+   |
| prorated for each \$1,000 above \$50,000                         |  | \$ 3.00      | \$ 3.00     |
| Value \$100,001 to \$500,000, minimum                            |  | \$400.00+    | \$400.00+   |
| prorated for each \$1,000 above \$100,000                        |  | \$ 3.00      | \$ 3.00     |
| Value \$500,001 to \$1,000,000, minimum                          |  | \$1,302.00+  | \$1,302.00+ |
| prorated for each \$1,000 above \$500,000                        |  | \$ 2.00      | \$ 2.00     |
| Value \$1,000,001 and up, minimum                                |  | \$2,255.00+  | \$2,255.00+ |
| prorated for each \$1,000 above \$1,000,000                      |  | \$ 2.00      | \$ 2.00     |
| Single Family Residential:                                       |  |              |             |
| 0 - 1,500 square feet                                            |  | \$ 809.00    | \$ 809.00   |
| 1,501 - 10,000 square feet                                       |  | \$809.00+    | \$809.00+   |
| prorated for each additional square foot above 1,500             |  | \$ 0.36      | \$ 0.36     |
| 10,001 square feet and up                                        |  | \$3,873.00+  | \$3,873.00+ |
| prorated for each additional square foot above 10,000            |  | \$ 0.16      | \$ 0.16     |
| Fire Code Plan Review (Fire Alarm and Sprinkler System):         |  |              |             |
| Commercial and Multi-Family:                                     |  |              |             |
| Value Up to \$6,250                                              |  | \$ 210.00    | \$ 210.00   |
| Value \$6,251 to \$250,000                                       |  | \$ 310.00    | \$ 310.00   |
| Value \$251,001 to \$500,000                                     |  | \$ 438.00    | \$ 438.00   |
| Value \$500,001 to \$1,000,000                                   |  | \$ 567.00    | \$ 567.00   |
| Value \$1,000,001 to \$3,000,000                                 |  | \$ 825.00    | \$ 825.00   |
| Value \$3,000,001 to \$6,000,000                                 |  | \$ 1,236.00  | \$ 1,236.00 |
| Value \$6,000,001 and up                                         |  | \$2,400.00+  | \$2,400.00+ |
| prorated for each \$1,000 above \$6,000,000                      |  | \$ 0.40      | \$ 0.40     |
| Single Family Residential:                                       |  |              |             |
| Flat fee                                                         |  | \$ 181.00    | \$ 181.00   |
| (Fees include one permit, one field inspection, and plan review) |  |              |             |
| Public Works Plan Review:                                        |  |              |             |
| Street, Water, Sewer, and Storm Infrastructure Review            |  | at cost      | at cost     |

|                                            |  | <b>FY 2024-2025</b> | <b>Proposed</b> |
|--------------------------------------------|--|---------------------|-----------------|
| <b>CODE ENFORCEMENT SERVICES</b>           |  |                     |                 |
| Health and Sanitation Administrative Fees: |  |                     |                 |
| First Violation                            |  | \$ 95.00            | \$ 95.00        |
| Second Violation                           |  | \$ 145.00           | \$ 145.00       |
| Third Violation                            |  | \$ 195.00           | \$ 195.00       |
|                                            |  |                     |                 |
| Code Enforcement Mowing:                   |  |                     |                 |
| Mowing fee per square foot                 |  | \$ 0.05             | \$ 0.05         |

# 001 Water Services Rates and Fees

|                                              |  | FY 2024-2025 | Proposed  |
|----------------------------------------------|--|--------------|-----------|
| <b>WATER RATES</b>                           |  |              |           |
| Residential Rates:                           |  |              |           |
| Minimum Bill (0 gallons used)                |  |              |           |
| 5/8 inch and 3/4 inch meter                  |  | \$ 14.17     | \$ 15.59  |
| 1 inch                                       |  | \$ 29.23     | \$ 32.15  |
| 1 1/2 inch                                   |  | \$ 60.15     | \$ 66.17  |
| 2 inch                                       |  | \$ 103.42    | \$ 113.76 |
| 3 inch                                       |  | \$ 227.09    | \$ 249.80 |
| 4 inch and larger                            |  | \$ 400.20    | \$ 440.22 |
| Plus Volume Charge—per 1,000 gallons         |  | \$ 5.16      | \$ 5.68   |
| Commercial Rates:                            |  |              |           |
| Minimum Bill (0 gallons used)                |  |              |           |
| 5/8 inch and 3/4 inch meter                  |  | \$ 19.83     | \$ 21.81  |
| 1 inch                                       |  | \$ 36.27     | \$ 39.90  |
| 1 1/2 inch                                   |  | \$ 69.13     | \$ 76.04  |
| 2 inch                                       |  | \$ 113.33    | \$ 124.66 |
| 3 inch                                       |  | \$ 239.13    | \$ 263.04 |
| 4 inch and larger                            |  | \$ 413.68    | \$ 455.05 |
| Plus Volume Charge—per 1,000 gallons         |  | \$ 5.27      | \$ 5.80   |
| Institutional Rates:                         |  |              |           |
| Minimum Bill (0 gallons used)                |  | \$ 19.83     | \$ 21.81  |
| 5/8 inch and 3/4 inch meter                  |  | \$ 36.27     | \$ 39.90  |
| 1 inch                                       |  | \$ 69.13     | \$ 76.04  |
| 1 1/2 inch                                   |  | \$ 113.33    | \$ 124.66 |
| 2 inch                                       |  | \$ 239.13    | \$ 263.04 |
| 3 inch                                       |  | \$ 413.68    | \$ 455.05 |
| 4 inch and larger                            |  | \$ 5.78      | \$ 6.36   |
| Plus Volume Charge—per 1,000 gallons         |  |              |           |
| Industrial Rates:                            |  |              |           |
| Minimum Bill (0 gallons used)                |  |              |           |
| 5/8 inch and 3/4 inch meter                  |  | \$ 19.83     | \$ 21.81  |
| 1 inch                                       |  | \$ 36.27     | \$ 39.90  |
| 1 1/2 inch                                   |  | \$ 69.13     | \$ 76.04  |
| 2 inch                                       |  | \$ 113.33    | \$ 124.66 |
| 3 inch                                       |  | \$ 239.13    | \$ 263.04 |
| 4 inch and larger                            |  | \$ 413.68    | \$ 455.05 |
| Plus Volume Charge—per 1,000 gallons         |  | \$ 7.42      | \$ 8.16   |
| Multifamily Billing:                         |  |              |           |
| 90% of number of living units (per unit)     |  | \$ 12.75     | \$ 14.03  |
| Example: \$15.59 x 12 units x 90% = \$168.36 |  |              |           |
| Or 12 units x \$14.03 = \$168.36             |  |              |           |
| Plus Volume Charge--per 1,000 gallons        |  | \$ 5.16      | \$ 5.68   |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  | <b>FY 2024-2025</b> | <b>Proposed</b>    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------|--------------------|
| Surcharges (May - September):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                     |                    |
| Residential Surcharge per thousand gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                     |                    |
| Over 25,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 3.39             | \$ 3.73            |
| Over 50,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 4.52             | \$ 4.97            |
| Non-Residential Irrigation Only Surcharge per thousand gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                     |                    |
| Over 25,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 3.39             | \$ 3.73            |
| Over 50,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | \$ 4.52             | \$ 4.97            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Bulk Water Rate per 1,000 gallons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | \$ 14.85            | \$ 16.33           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Outside City Limits service established prior to August 16, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | 115%                | 115%               |
| Outside City Limits service established after August 16, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | 150%                | 150%               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Customer Deposits:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                     |                    |
| Residential, minimum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | \$ 150.00           | \$ 150.00          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Residential deposits shall be made either:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                     |                    |
| (a) in cash at the time of making the application; or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |                     |                    |
| (b) an applicant for residential connection may present a letter of credit from the applicant's most recent utility company which represents a satisfactory payment history for at least twelve (12) months preceding the date of application. To be satisfactory, the letter must not indicate that the applicant has been advised of late payment more than two (2) times during the period.                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                     |                    |
| (c) Any customer whose account has been active for twelve (12) months and has not been advised of a late payment during that period, shall be entitled to their deposit for utility service being applied to the account balance or refunded by check within thirty (30) days.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                     |                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| Commercial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | 2.5X monthly usage  | 2.5X monthly usage |
| Minimum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | \$ 500.00           | \$ 500.00          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                     |                    |
| For commercial connections:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                     |                    |
| (a) a service deposit shall be required which shall be equal to an estimate of the cost of seventy-five (75) days of utility service, with a two hundred and fifty dollar (\$250.00) minimum deposit if the location has five (5) or less drains, otherwise, a five hundred dollar (\$500.00) minimum deposit. The amount of the deposit shall be estimated by the utility billing clerks or his or her authorized representative. Where billing figures for a comparable establishment are not available to establish the deposit for a commercial connection, the utility billing clerks shall estimate a two-month billing based upon information received from the applicant. The utility office shall review the estimate and, within the first three months, make the appropriate adjustment to the deposit amount. |  |                     |                    |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------|---------------------|
| (b) Commercial deposits shall be made in cash. The Director of Finance or his or her authorized representative may authorize an alternative method of deposit for commercial accounts on a case by case basis.                                                                                                                                                                                                                                                                               |           |                     |                     |
| (c) When and if it is found that the deposit required and is collected in accordance with the above schedule is not sufficient to protect the City from losses that may occur over a period of two and a half (2.5) months, the Director of Finance may, at his or her discretion, require an additional cash deposit, or may require an additional deposit if for any reason the amount of the deposit becomes less than the originally required under the schedules hereinabove set forth. |           |                     |                     |
| (d) an applicant for commercial connection may present a letter of credit from applicant's most recent utility company which represents a satisfactory payment history for at least twelve (12) months preceding the date of application. To be satisfactory, the letter must not indicate that the applicant has been advised of late payment more than two (2) times during the period.                                                                                                    |           |                     |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| A customer with an existing account established before October 1, 2005, will not be required to establish an additional deposit unless and until the customer's service is terminated for non-payment. In that event, the deposit requirements of this section will apply.                                                                                                                                                                                                                   |           |                     |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| Basic Service Charges:                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           | <b>FY 2024-2025</b> | <b>Proposed</b>     |
| Connection Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |           | \$ 20.00            | \$ 20.00            |
| Transfer Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           | \$ 20.00            | \$ 20.00            |
| After 4:00 p.m. or weekends (additional)                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           | \$ 40.00            | \$ 40.00            |
| Damaged Meter Charge                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           | cost                | cost                |
| Fire Hydrant Set Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           | cost                | cost                |
| Fire Hydrant Meter Deposit                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 1,700.00         | \$ 1,700.00         |
| Fire Hydrant Meter Set Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 25.00            | \$ 25.00            |
| Fire Hydrant Meter Relocation Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           | \$ 25.00            | \$ 25.00            |
| Meter Reset Fee for Existing Location                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           | \$ 25.00            | \$ 25.00            |
| Non-Pay Reconnect Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           | \$ 30.00            | \$ 30.00            |
| Check Read (each, after two free annually)                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 10.00            | \$ 10.00            |
| Temporary Service (72 hours)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | cost +    | \$ 20.00            | \$ 20.00            |
| Temporary Cut-Off for Repair                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           | \$ 20.00            | \$ 20.00            |
| Leak Test (each, after two free annually)                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           | \$ 10.00            | \$ 10.00            |
| Tampering Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | repairs + | \$ 100.00           | \$ 100.00           |
| Tampering Fee 2nd or more offense                                                                                                                                                                                                                                                                                                                                                                                                                                                            | repairs + | \$ 150.00           | \$ 150.00           |
| Water Meter Relocation Fee                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | At Cost: \$300 Min. | At Cost: \$300 Min. |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| Water Tap Charges:                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                     |                     |
| 5/8 inch and ¾ inch taps                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           | \$ 1,915.00         | \$ 2,107.00         |
| 1 inch tap                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 2,165.00         | \$ 2,382.00         |
| 1 ½ inch tap                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           | \$ 2,000.00         | \$ 2,200.00         |
| 2 inch tap                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | \$ 2,900.00         | \$ 3,190.00         |
| Water Tap Charges do not include street repair. See 402 "Streets Services"                                                                                                                                                                                                                                                                                                                                                                                                                   |           |                     |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                     |                     |
| Water Meter Test Fee (per each, up to 1-inch dia.)                                                                                                                                                                                                                                                                                                                                                                                                                                           |           | \$ 50.00            | \$ 50.00            |

|                                                                                                                                                                                                                               |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <p>The City provides residential and commercial meters up to 1-inch diameter. The cost of city-approved water meters larger than 1-inch shall be borne by the developer. Contact Customer Service for an “at-cost” quote.</p> |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|

# 012 Sewer Services Rates and Fees

| SEWER RATES                                                                          |  | FY 2024-2025 | Proposed    |
|--------------------------------------------------------------------------------------|--|--------------|-------------|
| Residential Rates:                                                                   |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 18.10     | \$ 20.27    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 6.45      | \$ 7.22     |
| 12,000 gallon minimum on sewer services that do not have corresponding water service |  |              |             |
| Commercial Rates:                                                                    |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 27.53     | \$ 30.83    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 7.77      | \$ 8.70     |
| Institutional Rates:                                                                 |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 27.53     | \$ 30.83    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 8.27      | \$ 9.26     |
| Industrial Rates:                                                                    |  |              |             |
| Minimum Bill (0 gallons used)                                                        |  | \$ 27.53     | \$ 30.83    |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 9.05      | \$ 10.14    |
| Multifamily Billing:                                                                 |  |              |             |
| 90% of Number of Living Units (per unit)                                             |  | \$ 16.29     | \$ 18.24    |
| Example: \$20.27 x 12 units x 90% = \$218.88 Or 12 units x \$18.24 = \$218.88        |  |              |             |
| Plus Volume Charge--per 1,000 gallons                                                |  | \$ 6.45      | \$ 7.22     |
| Residential Winter Months Averaging (Dec, Jan, Feb)                                  |  |              |             |
| Outside City Limits service established prior to August 16, 2022                     |  | 115%         | 115%        |
| Outside City Limits service established after August 16, 2022                        |  | 150%         | 150%        |
| Sewer Tap:                                                                           |  |              |             |
| 4-inch tap                                                                           |  | \$ 1,350.00  | \$ 1,512.00 |
| 6-inch tap                                                                           |  | \$ 1,450.00  | \$ 1,624.00 |
| Man-Hole                                                                             |  | cost         | cost        |
| Sewer Tap Charges do not include street repair. See 402 "Streets Services"           |  |              | at cost     |
| Charges for Industrial Pretreatment:                                                 |  |              |             |
| Compliance Sampling (in house):                                                      |  |              |             |
| BOD (per pound)                                                                      |  | \$ 0.02      | \$ 0.02     |
| TSS (per pound)                                                                      |  | \$ 0.19      | \$ 0.21     |

# 030 Sanitation Services Rates and Fees

|                                                                        | FY 2024-2025 | Proposed  |
|------------------------------------------------------------------------|--------------|-----------|
| <b>Garbage Rates:</b>                                                  |              |           |
|                                                                        |              |           |
| Services are provided by Waste Connections. Rates effective 01/01/2025 |              |           |
|                                                                        |              |           |
| Residential:                                                           |              |           |
| 2X per week                                                            | \$ 16.41     | \$ 16.41  |
| extra pickup                                                           | \$ 8.20      | \$ 8.20   |
|                                                                        |              |           |
| Commercial:                                                            |              |           |
| 1X per week                                                            | \$ 26.65     | \$ 26.65  |
| extra pickup                                                           | \$ 13.62     | \$ 13.62  |
|                                                                        |              |           |
| 2 yard:                                                                |              |           |
| 1X per week                                                            | \$ 92.29     | \$ 92.29  |
| 2X per week                                                            | \$ 155.11    | \$ 155.11 |
| 3X per week                                                            | \$ 217.93    | \$ 217.93 |
| 4X per week                                                            | \$ 224.48    | \$ 224.48 |
| extra pick up                                                          | \$ 58.22     | \$ 58.22  |
|                                                                        |              |           |
| 3 yard:                                                                |              |           |
| 1X per week                                                            | \$ 126.06    | \$ 126.06 |
| 2X per week                                                            | \$ 169.00    | \$ 169.00 |
| 3X per week                                                            | \$ 257.71    | \$ 257.71 |
| 4X per week                                                            | \$ 338.71    | \$ 338.71 |
| 5X per week                                                            | \$ 419.66    | \$ 419.66 |
| extra pickup                                                           | \$ 68.97     | \$ 68.97  |
|                                                                        |              |           |
| 4 yard:                                                                |              |           |
| 1X per week                                                            | \$ 138.29    | \$ 138.29 |
| 2X per week                                                            | \$ 198.75    | \$ 198.75 |
| 3X per week                                                            | \$ 349.72    | \$ 349.72 |
| 4X per week                                                            | \$ 471.21    | \$ 471.21 |
| 5X per week                                                            | \$ 592.70    | \$ 592.70 |
| 6X per week                                                            | \$ 714.17    | \$ 714.17 |
| extra pickup                                                           | \$ 78.52     | \$ 78.52  |
|                                                                        |              |           |

|                                                                                                                                                                          | FY 2024-2025 | Proposed    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|
| 6 yard:                                                                                                                                                                  |              |             |
| 1X per week                                                                                                                                                              | \$ 163.88    | \$ 163.88   |
| 2X per week                                                                                                                                                              | \$ 247.86    | \$ 247.86   |
| 3X per week                                                                                                                                                              | \$ 432.55    | \$ 432.55   |
| 4X per week                                                                                                                                                              | \$ 579.81    | \$ 579.81   |
| 5X per week                                                                                                                                                              | \$ 727.08    | \$ 727.08   |
| 6X per week                                                                                                                                                              | \$ 876.47    | \$ 876.47   |
| extra pickup                                                                                                                                                             | \$ 97.64     | \$ 97.64    |
| 8 yard:                                                                                                                                                                  |              |             |
| 1X per week                                                                                                                                                              | \$ 185.22    | \$ 185.22   |
| 2X per week                                                                                                                                                              | \$ 339.14    | \$ 339.14   |
| 3X per week                                                                                                                                                              | \$ 503.78    | \$ 503.78   |
| 4X per week                                                                                                                                                              | \$ 672.71    | \$ 672.71   |
| 5X per week                                                                                                                                                              | \$ 846.77    | \$ 846.77   |
| 6X per week                                                                                                                                                              | \$ 1,018.28  | \$ 1,018.28 |
| extra pickup                                                                                                                                                             | \$ 116.50    | \$ 116.50   |
| Locks for Commercial Dumpsters                                                                                                                                           | \$ 11.93     | \$ 11.93    |
| Damaged/unserviceable container fee minimum (not to exceed replacement cost)                                                                                             | \$ 65.00     | \$ 65.00    |
| Fuel Surcharge. Each month a fuel surcharge is added to the water bills based upon the average fuel cost incurred by Waste Connections in providing service to the City. |              |             |
| <b>LANDFILL</b>                                                                                                                                                          |              |             |
| Regular Rate Gate Fees:                                                                                                                                                  |              |             |
| Minimum (Up to 800 lbs.)                                                                                                                                                 | \$ 25.00     | \$ 25.00    |
| Per Ton                                                                                                                                                                  | \$ 65.00     | \$ 65.00    |
| Inadequate Containment                                                                                                                                                   | Fee Doubled  | Fee Doubled |
| Mattress/Bedding Disposal Fee (Per Each)                                                                                                                                 | \$ 15.00     | \$ 15.00    |
| Truck Tire                                                                                                                                                               | \$ 15.00     | \$ 15.00    |
| Tractor Tire                                                                                                                                                             | \$ 50.00     | \$ 50.00    |
| Non-truck/tractor Tires                                                                                                                                                  | \$ 5.00      | \$ 5.00     |
| Pull Off (Per Each)                                                                                                                                                      | \$ 25.00     | \$ 25.00    |
| Pull Out (Per Each)                                                                                                                                                      | \$ 100.00    | \$ 100.00   |
| Battery Boost Off (Per Each)                                                                                                                                             | \$ 25.00     | \$ 25.00    |
| Woodchip Mulch (Per Cubic Yard)                                                                                                                                          | \$ 10.00     | \$ 10.00    |
| After Hours Fee                                                                                                                                                          | Fee +10%     | Fee +10%    |
| Minimum                                                                                                                                                                  | \$ 50.00     | \$ 50.00    |

# 040 Airport Services Rates and Fees

|                                                                                                            | FY 2024-2025 | Proposed    |
|------------------------------------------------------------------------------------------------------------|--------------|-------------|
| <b>Airport</b>                                                                                             |              |             |
| Airport Hangars (per month):                                                                               |              |             |
| North side (Hangars in Rows 1300 and 1400)                                                                 | \$ 150.00    | \$ 150.00   |
| South side (Hangars in Rows 3400 except 3411 & 3414)                                                       | \$ 200.00    | \$ 200.00   |
| Small Corner (Hangar 3414)                                                                                 | \$ 225.00    | \$ 225.00   |
| Large Corner (Hangar 3411)                                                                                 | \$ 250.00    | \$ 250.00   |
| New Airport Hangars (per month):                                                                           |              |             |
| Small (Hangars in Row 3300 except 3311 & 3314)                                                             | \$ 225.00    | \$ 225.00   |
| Large (Hangars 3311 and 3314)                                                                              | \$ 265.00    | \$ 265.00   |
| Commercial (Hangars 2020 and 2030)                                                                         | \$ 1,280.00  | \$ 1,280.00 |
| Overnight Parking Fee (per night):                                                                         |              |             |
| Piston Engine Aircraft                                                                                     | \$ 5.00      | \$ 5.00     |
| Turboprop/Turboshaft Engine Aircraft                                                                       | \$ 10.00     | \$ 10.00    |
| Jet Engine Aircraft                                                                                        | \$ 20.00     | \$ 20.00    |
| Aircraft Tie down/Parking fee (per month)                                                                  | \$ 20.00     | \$ 20.00    |
| Vehicle Parking fee (per month)                                                                            | \$ 30.00     | \$ 30.00    |
| Fuel Tax (per gallon)                                                                                      | \$ 0.06      | \$ 0.06     |
| Commercial Land Lease (per square foot)                                                                    | \$ 0.11      | \$ 0.20     |
| Office Space Lease (per square foot)                                                                       |              | \$ 3.17     |
|                                                                                                            |              |             |
| A 10% discount is available if twelve months of rent (October through September) are paid by October 31st. |              |             |
|                                                                                                            |              |             |

# 050 Stormwater Drainage Services Rates and Fees

|                                                                | FY 2024-2025 | Proposed  |
|----------------------------------------------------------------|--------------|-----------|
| <b>Stormwater Drainage Fees:</b>                               |              |           |
| Single Family Residential Properties (per property/per month): |              |           |
| 0 to 5,000 square feet                                         | \$ 4.70      | \$ 4.70   |
| 5,001 to 21,780 square feet                                    | \$ 4.70      | \$ 4.70   |
| Over 21,780 square feet                                        | \$ 4.70      | \$ 4.70   |
| Equivalent Residential Units (ERU):                            |              |           |
| ERU=LAND AREA (sq. ft.) div by 3,233 square feet               |              |           |
| Commercial (per property/per month) Intensity Factor = .8:     |              |           |
| DETAINED ERU                                                   | \$ 3.76      | \$ 3.76   |
| UNDETAINED ERU                                                 | \$ 6.39      | \$ 6.39   |
| Institutional (per property/per month) Intensity Factor = .6:  |              |           |
| DETAINED ERU                                                   | \$ 2.82      | \$ 2.82   |
| UNDETAINED ERU                                                 | \$ 4.79      | \$ 4.79   |
| Industrial (per property/per month) Intensity Factor = .5:     |              |           |
| DETAINED ERU                                                   | \$ 2.35      | \$ 2.35   |
| UNDETAINED ERU                                                 | \$ 4.00      | \$ 4.00   |
| Multifamily (per property/per month) Intensity Factor = .7:    |              |           |
| DETAINED ERU                                                   | \$ 3.29      | \$ 3.29   |
| UNDETAINED ERU                                                 | \$ 5.59      | \$ 5.59   |
| Undeveloped and Agricultural                                   | Exempt       | Exempt    |
| Floodplain Development:                                        |              |           |
| Floodplain Development Permit Fee                              | \$ 100.00    | \$ 100.00 |

**ORDINANCE NO. 2025-O-XX**

**AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF STEPHENVILLE, FOR THE TAX YEAR 2024**

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

That we, the City Council of the City of Stephenville, Texas, do hereby levy or adopt the tax rate of \$0.4000 per \$100.00 valuation for this city for tax year 2025, as follows:

|                  |                                                     |
|------------------|-----------------------------------------------------|
| \$ 0.3868        | for the purpose of maintenance and operation.       |
| <u>\$ 0.0132</u> | for the payment of principal and interest on bonds. |
| \$ 0.4000        | Total Tax Rate                                      |

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

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.68 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.80.**

The Tax Assessor/Collector is hereby authorized to assess and collect the taxes of the City of Stephenville, Texas, employing the above tax rate.

PASSED and APPROVED this the 16<sup>th</sup> day of September, 2025.

\_\_\_\_\_  
David Baskett, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Sarah Lockenour,  
City Secretary

\_\_\_\_\_  
Reviewed by Jason M. King,  
City Manager

\_\_\_\_\_  
Approved as to form and legality  
Randy Thomas, City Attorney



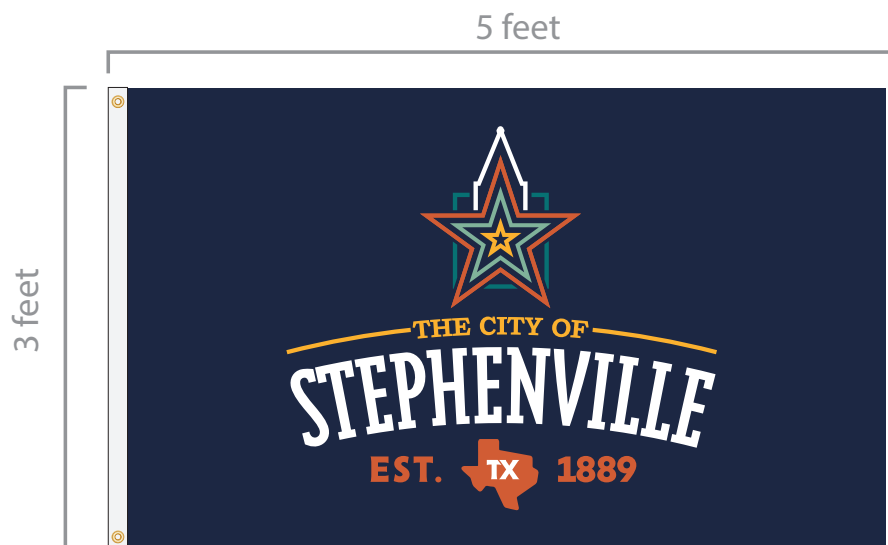


# Sewing Concepts®

5509 F Street Omaha, NE 68117  
Phone: (402) 731-8181

## DESIGN APPROVAL FORM

Prepared by: Josh E  
Date: 9/5/25



FRONT



REVERSE

Measurements are close approximations, some deviation from listed dimensions may occur during sewing/production.

**ITEM NUMBER:** N/A  
**PRODUCT:** Flag  
**SIZE (approximate):** 3' x 5'

**STYLE:** Header with grommets, double-sided with liner  
**PROCESS/TYPE:** dye sublimated on elite poly

**COLORS:** navy 2767, orange 7583, green 557, turquoise 7718, gold 1235, white



Please note that we strive to match the finished product color to pantone swatches and that those colors may differ from what is displayed on screen.

When reviewing artwork, please check spelling, size, colors and other design and production elements to ensure accuracy. By approving, you approve all specifications. Once approved, Sewing Concepts is not responsible for any intended changes before production.

## Granbury Regional Radio Network (GRRN)

### Operating Cost Detail

Other Entities billed based on % share allocation

|              | 69.83%               | 100%              | 100%                | 70%               | 100%              | 100%              | 100%              |                     |
|--------------|----------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|              | Radio<br>Maintenance | NOC               | SOC                 | Rapid<br>Response | Device<br>Manager | Indirect<br>Cost  | Fiber             | Total               |
| FY 2024 *    | -                    |                   |                     |                   |                   |                   |                   | \$ -                |
| FY 2025      | 190,265              | -                 | -                   | -                 | -                 | 32,827            | 41,772            | \$ 264,864          |
| FY 2026      | 237,087              | 60,012            | 81,600              | 22,774            | 56,000            | 33,812            | 43,025            | \$ 534,310          |
| FY 2027      | 195,972              | 61,812            | 84,048              | 23,457            | 57,680            | 34,826            | 44,316            | \$ 502,111          |
| FY 2028      | 198,920              | 63,667            | 86,569              | 24,161            | 59,410            | 35,871            | 45,645            | \$ 514,243          |
| FY 2029      | 254,778              | 65,577            | 89,166              | 24,885            | 61,193            | 36,947            | 47,015            | \$ 579,560          |
| FY 2030      | 205,011              | 67,544            | 91,841              | 25,632            | 63,028            | 38,055            | 48,425            | \$ 539,537          |
| FY 2031      | 233,280              | 69,571            | 94,596              | 26,401            | 64,919            | 39,197            | 49,878            | \$ 577,842          |
| FY 2032      | 223,229              | 71,658            | 97,434              | 27,193            | 66,867            | 40,373            | 51,374            | \$ 578,128          |
| FY 2033      | 226,514              | 73,808            | 100,357             | 28,009            | 68,873            | 41,584            | 52,916            | \$ 592,060          |
| FY 2034      | 290,051              | 76,022            | 103,368             | 28,849            | 70,939            | 42,832            | 54,503            | \$ 666,563          |
| FY 2035      | 233,301              | 78,302            | 106,469             | 29,714            | 73,067            | 44,117            | 56,138            | \$ 621,109          |
| FY 2036      | 236,807              | 80,651            | 109,663             | 30,606            | 75,259            | 45,440            | 57,822            | \$ 636,249          |
| FY 2037      | 268,442              | 83,071            | 112,953             | 31,524            | 77,517            | 46,803            | 59,557            | \$ 679,868          |
| FY 2038      | 170,818              | 85,563            | 116,341             | 32,470            | 79,843            | 48,207            | 61,344            | \$ 594,586          |
| <b>Total</b> | <b>\$ 3,164,475</b>  | <b>\$ 937,258</b> | <b>\$ 1,274,406</b> | <b>\$ 355,674</b> | <b>\$ 874,596</b> | <b>\$ 560,891</b> | <b>\$ 713,730</b> | <b>\$ 7,881,030</b> |

### Indirect Costs

| Services    | Proration          | Rate      | Cost             |
|-------------|--------------------|-----------|------------------|
| Radio Tech  | 40%                | \$ 78,000 | \$ 31,200        |
| IT Director | 0%                 |           | \$ -             |
| Finance     | 3 hr/month         | \$ 94,000 | \$ 1,627         |
| City Admin  | 0%                 |           | \$ -             |
|             | <b>Annual Cost</b> |           | <b>\$ 32,827</b> |

**INTERLOCAL AGREEMENT  
BETWEEN THE CITY OF GRANBURY AND THE CITY OF STEPHENVILLE  
GRANBURY REGIONAL RADIO NETWORK**

**WHEREAS**, the City of Granbury, Texas (Granbury) and the City of Stephenville (Stephenville) desire to enter an agreement concerning the usage, operation and maintenance of the Granbury Regional Radio Network (GRRN); and

**WHEREAS**, the Interlocal Cooperation Act (Texas Government Code Chapter 791) authorizes any local government to contract with one or more local governments to perform governmental functions and services under the terms of the ACT; and

**WHEREAS**, Granbury and Stephenville both acknowledge the critical role that reliable public safety radio communications plays in the region; and

**WHEREAS**, Granbury paid for the initial installation of the GRRN and now pays for the ongoing operation, maintenance and security of the GRRN; and

**WHEREAS**, Stephenville desires to connect their devices to the GRRN in exchange for payment to Granbury in accordance with article 1.50 Fee Schedule of the Code of Ordinances of Granbury (see attached Exhibit "A"); and

**NOW, THEREFORE**, this Agreement is made and entered into by Granbury and Stephenville upon and for the mutual consideration stated herein, the receipt and sufficiency of which is hereby City upon and for the mutual consideration stated herein, the receipt and sufficiency of which is hereby acknowledged.

**WITNESSETH;**

**ARTICLE I.**

Granbury shall allow Stephenville access to the GRRN in exchange for monthly payments in accordance with article 1.50 Fee Schedule of the Code of Ordinances of Granbury (see attached Exhibit "A"). The Stephenville cost is based on their share of the ongoing Granbury cost associated with operation, administration, maintenance, and security of the Common Core Equipment for the GRRN. Granbury agrees to review the User Fees once per year or when a significant change occurs in the total number of devices connecting to the GRRN.

**ARTICLE II.**

Granbury shall use the actual cost of the annual operations, administration, and maintenance attributable to the GRRN to calculate the initial fee for Stephenville. The official start date for User Fees due to Granbury is defined as the 1<sup>st</sup> day of the month following Cutover to the GRNN for beneficial use by Stephenville.

**ARTICLE III.**

Granbury will ensure "Normal" requests for additions, modifications and removal of devices into the Unified Administration System (UAS) requested by Stephenville will be completed within three (3)

business days. Any request requiring Granbury's support and/or liaison support from L3Harris shall be submitted to [support@granbury.org](mailto:support@granbury.org), Subject Line "Radio" for action.

All radio programming will be the responsibility of Stephenville. All L3Harris training required for Stephenville to complete the programming of its user radios is the responsibility of Stephenville to obtain from L3Harris directly. Any programming dongles, encryptions keys and/or other programming data related to the GRRN that is provided to Stephenville by Granbury shall be considered sensitive and secured by Stephenville at all times. Granbury retains the right to inspect and/or audit said programming dongles, encryptions keys and/or other programming data as needed to ensure their security and control is preserved.

Exhibit "B" contains a list of definitions related to this Interlocal Agreement and it also contains a listing of the services provided as part of this Interlocal Agreement.

A Support Service for radio programming is included in Exhibit "A" to cover the programming of individual radios as requested. If Stephenville engages Granbury for a Support Service related to the GRRN, Stephenville will be invoiced for these Services by Granbury the month following the completion of the requested Service(s).

#### **ARTICLE IV.**

Granbury and Stephenville agree that the party paying for the performance of governmental functions or services shall make those payments only from current revenues legally available to the paying party.

#### **ARTICLE V.**

**INDEMNIFICATION, TO THE EXTENT ALLOWED BY LAW, EACH PARTY AGREES TO RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE OTHER (AND ITS OFFICERS, AGENTS, AND EMPLOYEES) FROM AND AGAINST ALL CLAIMS OR CAUSES OF ACTION FOR INJURIES (INCLUDING DEATH), PROPERTY DAMAGES (INCLUDING LOSS OF USE), AND ANY OTHER LOSSES, DEMANDS, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEYS' FEES AND EXPENSES, IN ANY WAY ARISING OUT OF, RELATED TO, OR RESULTING FROM ITS PERFORMANCE UNDER THIS AGREEMENT, OR CAUSED BY ITS NEGLIGENT ACTS OR OMISSIONS (OR THOSE OF ITS RESPECTIVE OFFICERS, AGENTS, EMPLOYEES, OR ANY OTHER THIRD PARTIES FOR WHOM IT IS LEGALLY RESPONSIBLE) IN CONNECTION WITH PERFORMING THIS AGREEMENT.**

#### **ARTICLE VI.**

**VENUE.** The laws of the State of Texas shall govern the interpretation, validity, performance and enforcement of this Agreement. The parties agree that this Agreement is performable in HOOD County, Texas and that exclusive venue shall lie in HOOD County, Texas

#### **ARTICLE VII.**

**SEVERABILITY.** The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause, or phrase of this Agreement is for any reason held by a court of competent jurisdiction to be contrary to law or contrary to any rule or regulation having the force and effort of the law, the remaining portions of the agreement shall be enforced as if the invalid provision had never been included.

**ARTICLE VIII.**

ENTIRE AGREEMENT. This Agreement embodies the entire agreement between the parties and may only be modified in a writing executed by both parties. This Agreement supersedes all prior negotiations, representations and/or agreements, either written or oral.

**ARTICLE IX.**

SUCCESSORS AND ASSIGNS. This Agreement shall be binding upon the parties hereto, their successors, heirs, personal representatives and assigns. Neither party will assign or transfer an interest in this Agreement without the written consent of the other party.

**ARTICLE X.**

IMMUNITY. It is expressly understood and agreed that; in the execution of this Agreement, neither party waives, nor shall be deemed hereby to have waived any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions. By entering into this Agreement, the parties do not create any obligations, express or implied, other than those set forth herein, and this Agreement shall not create any rights in parties not signatories hereto.

**ARTICLE XI**

TERM. This Agreement shall be effective upon execution by both parties and shall continue in effect annually until either party gives 30 days written notice of termination.

With affirmative votes of the [enter Entity Information if applicable] and the Granbury City Council, APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2025.

Executed by:  
[Name, Title]

Attest by:  
[Name, Title]

\_\_\_\_\_

\_\_\_\_\_

Executed by:  
Chris Coffman, City Manager

Attest by:  
Carla Walker, City Secretary

\_\_\_\_\_

\_\_\_\_\_

## Exhibit B

### DEFINITIONS

**Common Core Equipment** – Radio network processing equipment, network redundancy and internet connectivity associated with the Core which is also known as the Network Switching Center (NSC). The Core is the main processor or brain for the GRRN. Tower sites and dispatch consoles require constant connectivity to the Core for them to operate in a normal mode. The GRRN consists of geo-redundant Cores that each have the capability of operating the overall radio system in normal mode in the event one of the Cores fails. Each Core requires internet access for VPN (Virtual Private Network) access and BeOn traffic flow. RF tower sites and microwave backhaul are not Common Core Equipment.

**Unified Administration System (UAS)** – Database that controls which radios are allowed to register onto the GRRN for public safety radio communications in the region.

**BeOn** – L3Harris proprietary feature that can be loaded on L3Harris portable and mobile radios or that can be loaded as an application (app) on an Android or iOS smartphone. This feature allows radios to communicate on the GRRN system via WiFi and LTE if they are out of range of the GRRN control channel. Similarly, a user on their smartphone can leverage BeOn to communicate on the GRRN whether they are located in the GRRN coverage footprint or if they are located outside the coverage area. Smartphone access is through WiFi or LTE. BeOn service on a L3Harris radio that uses LTE requires a SIM card and LTE service plan.

**RF Tower Sites** – Infrastructure that supports radio frequency antenna systems and associated radio equipment for the purpose of providing wireless communications to radio users located in the field. These sites commonly include communication towers, water tanks and buildings.

**User Fees** – Fees charged on a monthly basis by the City for an agency to connect to the GRRN. These fees are based on the number of user radios, BeOn licenses and dispatch consoles that are associated with the joining agency. Also, this fee is based on whether an agency operating on the GRRN is connecting an RF Tower Site(s) to the network. A simulcast cell of sites is considered one RF tower site as it relates to the RF Infrastructure Fee. Each multi-site tower is also considered one site for the RF Infrastructure Fee.

**Cutover** – The time when an agency stops operating on its legacy public safety radio system and begins operating on the GRRN for public safety radio communications. This is the major event that triggers the joining agency to begin paying User Fees to the City in order to operate on the GRRN. Final Acceptance of a joining agency's radio project comes after Cutover.

**Normal Request** – A request that is simple in nature and within reason to be completed in shorter timeframe. Reprogramming or rekeying a complete fleet of radios is not considered normal.

**Support Services** – Various services related to the GRRN that are outline in Exhibit C that the City can provide to the joining agency, if needed. The fee schedule for these Services are provided in Exhibit C. The Services can be a one-time scenario or they can be requested and provided by the City more often. The advertised fee for each Service is per occurrence.

## **SERVICES PROVIDED**

Below is a list and description of the services that are being provided to agencies joining the GRRN as it relates to the shared Common Core Equipment and the provided services that extend over the RF Tower Sites and dispatch consoles for the GRRN.

### **Common Core Equipment Maintenance Services provided by L3Harris**

- Premium Technical Support TAC (Technical Assistance Center) - L3Harris help desk that provides technical assistance to answer questions and help resolve issues
- Premium Technical Support Renewal Support - Provides new versions of licenses and software applications
- Security Update Management Services (SUMS+) - Provides periodic operating system patches to mitigate identified software vulnerabilities
- Software Management Services (SMS) - Provides periodic software updates to L3Harris licensed programs
- Depot, Standard Repair - Provides factory/depot repair services for the equipment
- Preventative Maintenance, Standard - Includes regularly scheduled tests, checks, and routine alignments of specific infrastructure equipment
- Software Installation SUMS+ - Manages the installation periodic SUMS+ operating system patches to mitigate identified software vulnerabilities
- Software Installation SMS - Manages the installation of SMS software updates
- Corrective Maintenance, On Site Labor - Provides labor, during business hours, to troubleshoot, repair, and if necessary, remove and replace defective equipment
- Planned Network Upgrades (Year 7 & Year 14) - Provide at noted intervals, new infrastructure hardware required to update the platform and bring the equipment up to date and compatible with the current system releases
- Obsolescence Protection - Provides for hardware replacement for specific equipment
- Rapid Response, 24x7x365 response to network related issues after business hours

### **GRRN Maintenance and Monitoring Services provided by L3Harris**

- Network Operations Center (NOC) - real-time 24x7x365 observation of the GRRN network equipment to provide quick identification of network issues and services and to work with the customer to create a corrective action plan
- Security Operations Center (SOC) - real-time 24x7x365 monitoring of the security aspects associated with the GRRN to provide quick identification of security incidents and to work with the customer to create a corrective action plan
- Device Manager - Application that facilitates the loading of code updates and personalities to many L3Harris devices throughout the network

**GRRN Services provided by the City of Granbury**

- Management of the UAS (Unified Administration System)
- Radio Technician Support
- Finance Support for Billing and Collections



**MASTER FEE SCHEDULE  
City of Granbury**

|                                                            |                                                                          | 2025<br>Adopted Fees | Proposed<br>Fees                        |
|------------------------------------------------------------|--------------------------------------------------------------------------|----------------------|-----------------------------------------|
| <b>Division 18. Granbury Regional Radio Network (GRRN)</b> |                                                                          |                      |                                         |
| <b>Sec. 1.50.800</b>                                       | <b>Granbury Regional Radio Network (GRRN)</b>                            |                      | <b>Monthly<br/>Rate<br/>per Device:</b> |
|                                                            | Mobile Radio                                                             | -                    | \$20                                    |
|                                                            | Portable Radio                                                           | -                    | \$20                                    |
|                                                            | Desktop Radio                                                            | -                    | \$20                                    |
|                                                            | BeOn Application                                                         | -                    | \$10                                    |
|                                                            | Console                                                                  | -                    | \$795                                   |
|                                                            | RF Sites                                                                 | -                    | \$4,400                                 |
| Devices are charged monthly.                               |                                                                          |                      |                                         |
|                                                            | Support Service Fee for Individual Radio Programming (No Encryption Key) |                      | \$40/radio                              |
| <b>- End of Fee Schedule -</b>                             |                                                                          |                      |                                         |

## Granbury Regional Radio Network (GRRN)

### Proposed Fee Schedule

| NEW RATE CALCULATION |            |            |               |                   |           |                      |               |             |                 |                  |
|----------------------|------------|------------|---------------|-------------------|-----------|----------------------|---------------|-------------|-----------------|------------------|
| User                 | Mobile     | Portable   | Desktop Radio | BeOn (Standalone) | Console   | Site/Core Access Fee | Totals        | Pro Rata    | Monthly         | Yearly           |
| Granbury             | 30         | 54         | 4             | 23                | 4         | 1.5                  | 116.5         | 10%         | \$11,738        | \$140,858        |
| Hood County          | 381        | 375        | 0             | 30                | 6         | 1                    | 793           | 70%         | \$24,326        | \$291,908        |
| Tarleton             | 2          | 31         | 0             | 0                 | 0         | 0                    | 33            | 3%          | \$647           | \$7,764          |
| GISD                 | 0          | 43         | 0             | 0                 | 0         | 0                    | 43            | 4%          | \$843           | \$10,114         |
| Stephenville         | 37         | 88         | 0             | 12                | 3         | 1                    | 141           | 13%         | \$9,359         | \$112,304        |
| <b>Unit Totals</b>   | <b>450</b> | <b>591</b> | <b>4</b>      | <b>65</b>         | <b>13</b> | <b>3.5</b>           | <b>1126.5</b> | <b>100%</b> | <b>\$46,912</b> | <b>\$562,949</b> |

| New Rate       | \$20        | \$20        | \$20     | \$10      | \$795       | \$4,400     |             |
|----------------|-------------|-------------|----------|-----------|-------------|-------------|-------------|
| Monthly Totals | \$8,865     | \$11,584    | \$79     | \$650     | \$10,335    | \$15,400    | \$46,912    |
| Yearly Totals  | \$106,380   | \$139,003   | \$946    | \$7,800   | \$124,020   | \$184,800   | \$562,949   |
| 15-Year Totals | \$1,489,320 | \$1,946,045 | \$13,238 | \$109,200 | \$1,736,280 | \$2,587,200 | \$7,881,283 |

|                                                               |                    |
|---------------------------------------------------------------|--------------------|
| <b>Granbury Regional Radio Network (GRRN) Cost Allocation</b> | <b>\$7,881,030</b> |
|---------------------------------------------------------------|--------------------|