



City Council
Special and Regular Committee Meeting
Amended Item #2 - SEDA Resolution

Tuesday, September 15, 2026, 5:30 PM
City Hall Council Chambers
298 W Washington
Stephenville, Texas 76401

AGENDA

CALL TO ORDER - City Council Special Meeting

EXECUTIVE SESSION

In compliance with the provisions of the Texas Open Meetings Law, Subchapter D, Government Code, Vernon's Texas Codes, Annotated, in accordance with

1. In compliance with the provisions of the Texas Open Meetings Law, Subchapter D, Government Code, Vernon's Texas Codes Annotated, in accordance with the following:
 - Section 551.072 Deliberations about Real Property located in AO614, Pearson Henry Survey; and
 - Section 551.087 Deliberation Regarding Economic Development Negotiations - Project Stanley.

ACTION TAKEN ON ITEMS DISCUSSED IN EXECUTIVE SESSION, IF NECESSARY

REGULAR AGENDA

2. Discuss and Consider Approving the Stephenville Type B Economic Development Authority Authorizing the Issuance of the Authority's Sales Tax Revenue Bonds; Approving a Sales Tax Remittance Agreement; and Enacting Other Provisions Relating to the Subject.
3. **PUBLIC HEARING**
Fiscal Year 2026-2027 Budget
4. Discuss and Consider ORDINANCE adopting Fiscal Year 2026-2027 Budget.
5. Discuss and Consider Ratifying the Property Tax Increase Reflected in the Fiscal Year 2026-2027 Annual Operating Budget.
6. Discuss and Consider Adoption of ORDINANCE Setting Fee Schedule for Fiscal Year 2026-2027.
7. Discuss and Consider Adoption of ORDINANCE Regarding the City of Stephenville's Texas Municipal Retirement System Benefits.
8. **PUBLIC HEARING**
Fiscal Year 2026 Tax Rate
9. Consider Approval of Replacement Public Works Water Production Pickup Truck.

EXECUTIVE SESSION

10. In compliance with the provisions of the Texas Open Meetings Law, Subchapter D, Government Code, Vernon's Texas Codes Annotated, in accordance with the following:
 - Section 551.074 Personnel: to deliberate on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, to wit:

- Interim City Secretary and
- Interim Public Works Director

ACTION TAKEN ON ITEMS DISCUSSED IN EXECUTIVE SESSION, IF NECESSARY

ADJOURN

EXECUTIVE SESSION

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.

STAFF REPORT



SUBJECT: Discuss and Consider Approving the Stephenville Type B Economic Development Authority Authorizing the Issuance of the Authority's Sales Tax Revenue Bonds; Approving a Sales Tax Remittance Agreement; and Enacting other Provisions Relating to the Subject.

DEPARTMENT: Administration

STAFF CONTACT: Jason King, City Manager

BACKGROUND:

This item was first proposed for discussion at the City Council Regular Meeting on September 1st. However, since the necessary information was not available for an adequate discussion, staff requested that this item be tabled until tonight's meeting.

The September 1, 2026 meeting included a resolution for the City Council to review and adopt. Since this specific agenda item does not include a resolution, there is no need for a motion to remove it from the table before discussion.

RECOMMENDATION:

n/a

MOTION

At the pleasure of the City Council.

PUBLIC HEARING



SUBJECT: PUBLIC HEARING – Fiscal Year 2026-2027 Budget

DEPARTMENT: Finance

STAFF CONTACT: Monica Harris, Finance Director

BACKGROUND:

Fiscal Year Budgets

City of Stephenville

Proposed Annual Operating Budget

Fiscal Year 2026 - 2027

This budget will raise more revenue from property taxes than last year's budget by an amount of \$876,954, which is a 10.31% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$261,626.

Property Tax Rate Comparison

Tax Type	2026	2025
Proposed Property Tax Rate	\$0.4297 per \$100	\$0.4000 per \$100
No-New-Revenue Tax Rate	\$0.3907 per \$100	\$0.3798 per \$100
No-New-Revenue Maintenance and Operations Tax Rate	\$0.3768 per \$100	\$0.3666 per \$100
Voter-Approval Tax Rate	\$0.4297 per \$100	\$0.4000 per \$100
Voter-approval Maintenance and Operations Tax Rate	\$0..4158 per \$100	\$0.3868 per \$100
Debt Rate	\$0.0139 per \$100	\$0.0132 per \$100

Debt Obligations - Principal & Interest

Property Tax Supported	Revenue Supported	Total
\$15,008,649	\$45,477,532	\$60,486,181

RECOMMENDATION:

Open the Public Hearing at: _____

Close the Public Hearing at: _____

STAFF REPORT



SUBJECT: Discuss and Consider ORDINANCE adopting Fiscal Year 2026-2027 Budget

DEPARTMENT: Finance

STAFF CONTACT: Monica Harris, Finance Director

BACKGROUND:

The budget for the fiscal year beginning on October 1, 2026, and ending on September 30, 2027, was formally presented to the City Council by City Manager Jason King. A public notice regarding this budget was posted at Stephenville City Hall, located at 298 W. Washington, Stephenville, TX. Budget meetings were held in July and August 2026.

The City has complied with the Truth-in-Taxation constitutional requirement, which mandates that local taxing units publicly disclose proposed property tax rates. This includes calculating the no-new-revenue and voter-approval tax rates and providing taxpayers the opportunity to review, comment on, or limit tax increases. The process requires public notices, hearings, and the online posting of tax rate information on each county's Truth in Taxation website.

RECOMMENDATION:

The City Council adopt Fiscal Year 2026-2027 Budget Ordinance by a roll-call vote conducted by the city secretary.

MOTION

To adopt Budget Ordinance (required):

I move to adopt Ordinance No. 2026-O-_____ to adopt the budget for Fiscal Year 2026-2027 as PRESENTED.

NOTE: If the City Council decides to amend the budget then the MOTION should be:

I move to adopt Ordinance No. 2026-O-_____ to adopt the budget for Fiscal Year 2026-2027 as AMENDED.

ORDINANCE NO. 2026-O-XX

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF STEPHENVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF STEPHENVILLE FOR THE 2026-2027 FISCAL YEAR.

WHEREAS, the budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027, 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, 2026, and ending September 30, 2027, 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 2026-2027 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, 2026, and ending September 30, 2027.

PASSED and APPROVED this the 15th day of September, 2026.

Lonn Reisman, Mayor

ATTEST:

Irma Parker,
Interim 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 OPERATING BUDGET

For the Fiscal Year 2026-2027





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INTRODUCTION



City of Stephenville

Proposed Annual Operating Budget

Fiscal Year 2026-2027

This budget will raise more revenue from property taxes than last year's budget by an amount of \$876,954, which is a 10.31 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 \$261,626.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025	2026
Proposed Property Tax Rate:	\$0.4000/\$100	\$0.4297/\$100
No-new-revenue Tax Rate:	\$0.3798/\$100	\$0.3907/\$100
No-new-revenue Maintenance & Operations Tax Rate:	\$0.3666/\$100	\$0.3768/\$100
Voter-approval Tax Rate:	\$0.4000/\$100	\$0.4297/\$100
Debt Rate:	\$0.0132/\$100	\$0.0139/\$100

Debt Obligations – Principle and Interest

Property Tax Supported	Revenue Supported	Total
\$ 15,008,649	\$ 45,477,532	\$ 60,486,181

Property Tax Rate and Tax Levy Comparison

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.4000	\$0.4297	increase of 0.0297 per \$100, or 7.43%
Median-valued homestead taxable value	\$397,516	\$284,066	decrease of \$113,450, or -28.54%
Tax on median-valued homestead at No-new-revenue Rate	\$1,509.77	\$1,109.85	decrease of \$399.92, or -26.49%
Tax on median-valued homestead at proposed Voter-approval rate	\$1,590.06	\$1,220.63	decrease of \$369.43, or -23.23%
Total tax levy on all properties at No-new-revenue Rate	\$8,116,865	\$8,605,532	increase of \$488,667, or 6.02%
Total tax levy on all properties at proposed Voter-approval Rate	\$8,507,138	\$9,384,092	increase of \$876,954, or 10.31%

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.



Lonon Reisman
Mayor



LeAnn Durfey
Council Member, Place 1



Gerald Cook
Council Member, Place 2



Mark McClinton
Council Member, Place 3



Dean Parr
Council Member, Place 4



Maddie Smith
Council Member, Place 5



Ricky Thurman
Council Member, Place 6



Nick Robinson
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
Interim Director of Parks & Leisure Services	Troy Jones
Interim Director of Administrative Services	Daron Trussell
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, 2026. As required by the City Charter and the Texas Constitution, this budget is balanced using anticipated revenues and available fund balances to provide for the anticipated expenditures necessary for the orderly and efficient operation of the city's governmental and enterprise functions. The budget accurately represents the anticipated revenues and expenditures for Fiscal Year 2027 and was prepared using the zero-based budgeting approach, requiring each department to justify its proposed expenditures and revenue for the upcoming fiscal year.

As of October 1, 2026, the city anticipates a total fund balance of approximately \$122 million, with projected budget-year revenues of \$76 million across all funds. Expenditures are projected at \$87 million, including approximately \$39 million in capital expenditures. Major capital projects and equipment included in the budget include playground improvements, a new fire truck, construction of the Lillian Pump Station 1.5-million-gallon ground storage tank, design of a 1-million-gallon elevated water tank, Eastside Sewer Project Phase 3 construction, wastewater treatment plant improvements, landfill equipment, stormwater drainage improvements, ballfield improvements, conversion of the Aquatic Center to a splash pad, and street and sidewalk improvements.

Personnel costs remain a significant component of the city's operating budget. The budget provides for an average 6% salary increase, participation in the Texas Municipal Retirement System (TMRS) with a 7% employee contribution and 2:1 city matching contribution, and a 30% repeating cost-of-living adjustment (COLA) for employees and retirees. Overall personnel costs increased by approximately \$2.5 million compared with the FY 2025 original personnel budget. At the end of the fiscal year, the city anticipates a total fund balance of approximately \$144 million, of which approximately \$9.9 million is expected to be unrestricted.

As of October 1, 2026, the Stephenville Economic Development Authority Board, the discrete component unit's governing body, anticipates a total fund balance of approximately \$1.4 million, with projected budget-year revenues of \$863,000. The SEDA Board anticipates expenditures of approximately \$1 million, which includes \$145,000 in economic development projects and \$240,000 in debt service for anticipated debt issuance. At year-end, the SEDA Board anticipates a total fund balance of approximately \$1.2 million.

The FY 2027 budget also includes several organizational and operational changes designed to improve service delivery and efficiency. A part-time Senior Assistant position will be upgraded to a full-time Rental Coordinator, and three part-time Custodial positions have been combined and upgraded to one full-time Custodian. In conjunction with the new Unified Dispatch Center, three Dispatch positions have been upgraded to Dispatch Supervisor positions to provide supervisory coverage for each dispatch shift. Additionally, twelve new Dispatch positions have been added to combine

telecommunications for both entities. Following the reduction of Tarleton State University and the City of Dublin annual contributions, Erath County will fund 50% of the Unified Dispatch operations.

To support debt service associated with significant capital investments, both water and wastewater rates have been increased by 10%. The property tax revenue included in this budget is based upon the Voter-Approval Tax Rate, resulting in an anticipated increase in property tax revenue of approximately \$857,000. In addition, the overall sales tax budget has increased by approximately \$1.087 million compared with the previous fiscal year.

This is a balanced budget, with fund balance reserves being utilized when expenditures exceed current-year revenues. In addition, approximately \$25.2 million in capital equipment and improvements are planned to be financed through debt. These investments are necessary to maintain and improve the city's infrastructure, equipment, and service capabilities while addressing the needs of a growing community.

The city continues to experience a significant impact on property tax revenue as a result of changes enacted by the Texas Legislature. Most recently, the increase in the business personal property exemption reduced the city's taxable assessed value by more than \$56 million. The FY 2027 budget incorporates a Voter-Approval Tax Rate of \$0.4297 per \$100 of taxable value. The Maintenance and Operations tax rate increased by \$0.0290 per \$100, or approximately 7.50%. The difference between the Voter-Approval Tax Rate and the No-New-Revenue Tax Rate of \$0.3907 is \$0.0390 per \$100, representing an effective difference of approximately \$778,560. We anticipate that continued changes to the state tax code may further affect property revenue growth in future years.

The preparation of this budget has required careful consideration of the city's financial position, operational priorities, infrastructure needs, and long-term financial sustainability. The proposed budget reflects our commitment to maintaining essential services, investing in critical infrastructure, supporting our employees, and responsibly managing the resources entrusted to the City.

I appreciate the dedication and hard work of the City Council, City staff, department heads, and all employees who contributed to the development of this budget.

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 43,800 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. The 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 8.5% to 9% 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, forged pipe unions, and cleaning products. Two 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 small amounts of natural gas and 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 2026 exceeded \$60 million in taxable value. Sales tax is growing steadily as fiscal year 2025 exceeded fiscal year 2024 by 2.7%, and sales tax for fiscal year 2026 is on track to exceed fiscal year 2025 by another 7% to 8%. Walmart Supercenter, a catalyst for the regional economy for several years, has recently completed a major remodel. Dairy Queen recently relocated to a new building. Construction of a 380-unit multifamily complex is partially constructed with completion anticipated by the end of 2026. A new gas station and convenience store is now under construction. Three hotels are currently under construction and scheduled to open in late 2026 and early 2027. Two single-family home subdivisions with approximately 70 homes are anticipated to break ground in the summer of 2027.

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 Walmart Supercenter, 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, 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 Stephenville Independent School District 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. Tarleton's Stephenville Campus 2026 spring enrollment was over 12,600 students, with total enrollment for all Tarleton campuses more than 16,200.

The Tarleton core curriculum provides a solid liberal arts foundation for all students. Tarleton offers 91 bachelor's degrees and 52 masters' and doctoral degrees. Degree areas include agriculture and natural resources, business, education, health and clinical professions, nursing, kinesiology, liberal and fine arts, science and mathematics, leadership and military studies, and engineering.

Demographics

As reflected below, Tarleton State University has a significant influence on the community's demographic, housing, and economic characteristics. The city's largest population segment is residents ages 20 to 24, reflecting the university's substantial student population. The community also has a higher proportion of single-person households and lower proportions of married-couple and family households compared with state averages.

Income levels similarly reflect the presence of a large student population, with more than 26% of residents reporting annual incomes below \$25,000 and a median household income of approximately \$53,000. The university also contributes to the community's housing dynamics, with approximately 56% of occupied housing units being renter-occupied compared with 44% owner-occupied.

Beyond its demographic and housing impacts, Tarleton State University is a significant economic factor for the community. Its presence provides economic stability during periods of economic uncertainty and continues to support local economic activity, employment, and long-term growth.

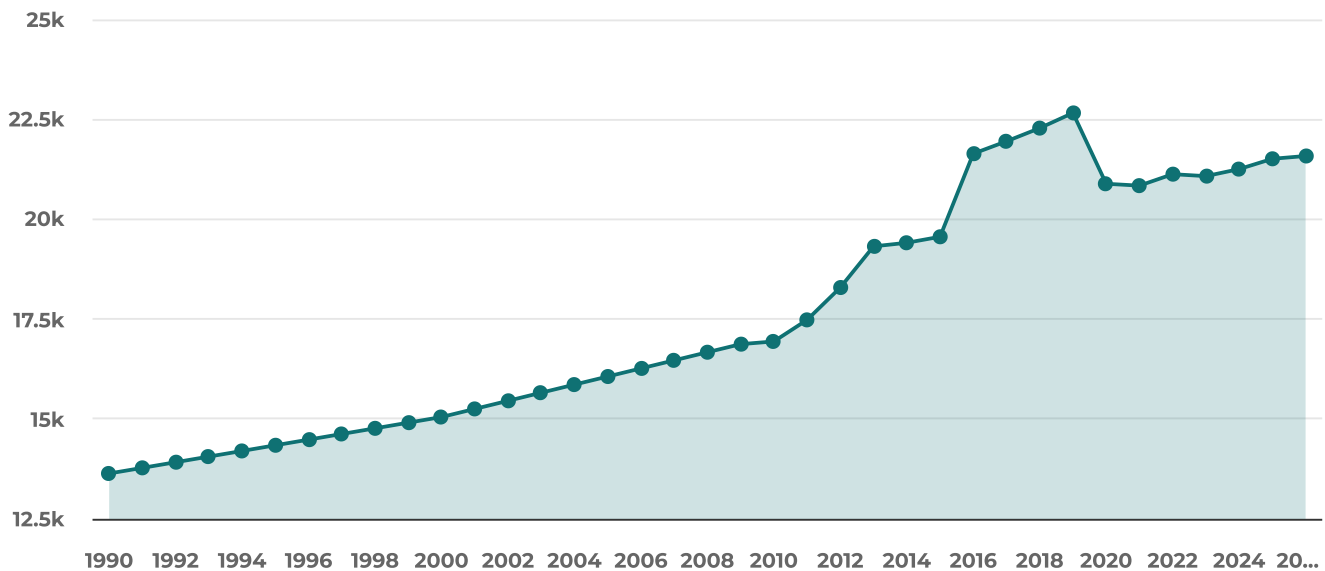
Population



TOTAL POPULATION

21,5820.33%
vs. 2025

GROWTH RANK

7 out of **1224** Municipalities in Texas

* Data Source: Client entered data for year 2026



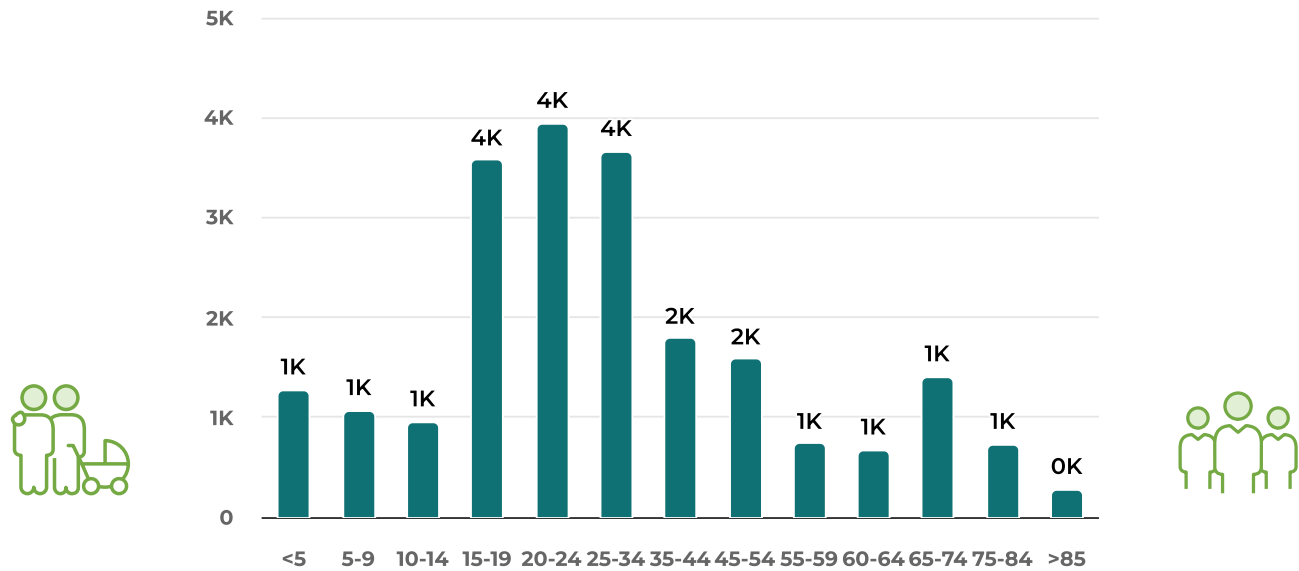
DAYTIME POPULATION

24,091

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



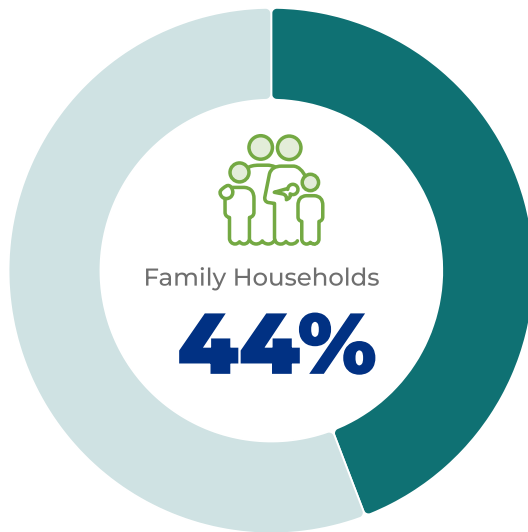
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

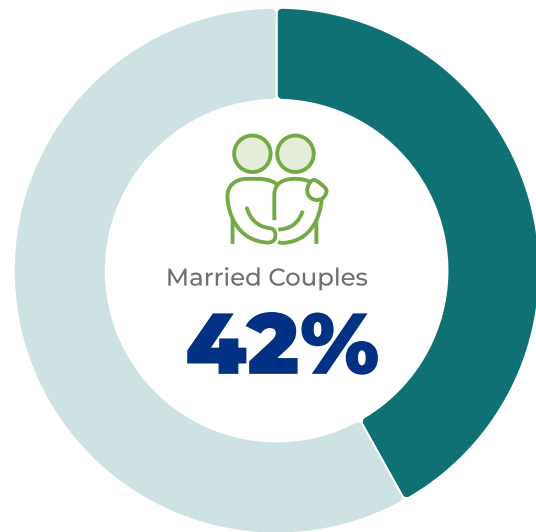
Household

TOTAL HOUSEHOLDS
8,247

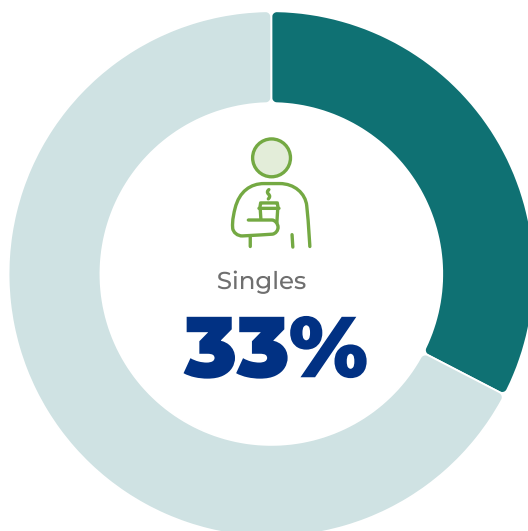
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



-21%
lower than state average



-17%
lower than state average



30%
higher than state average

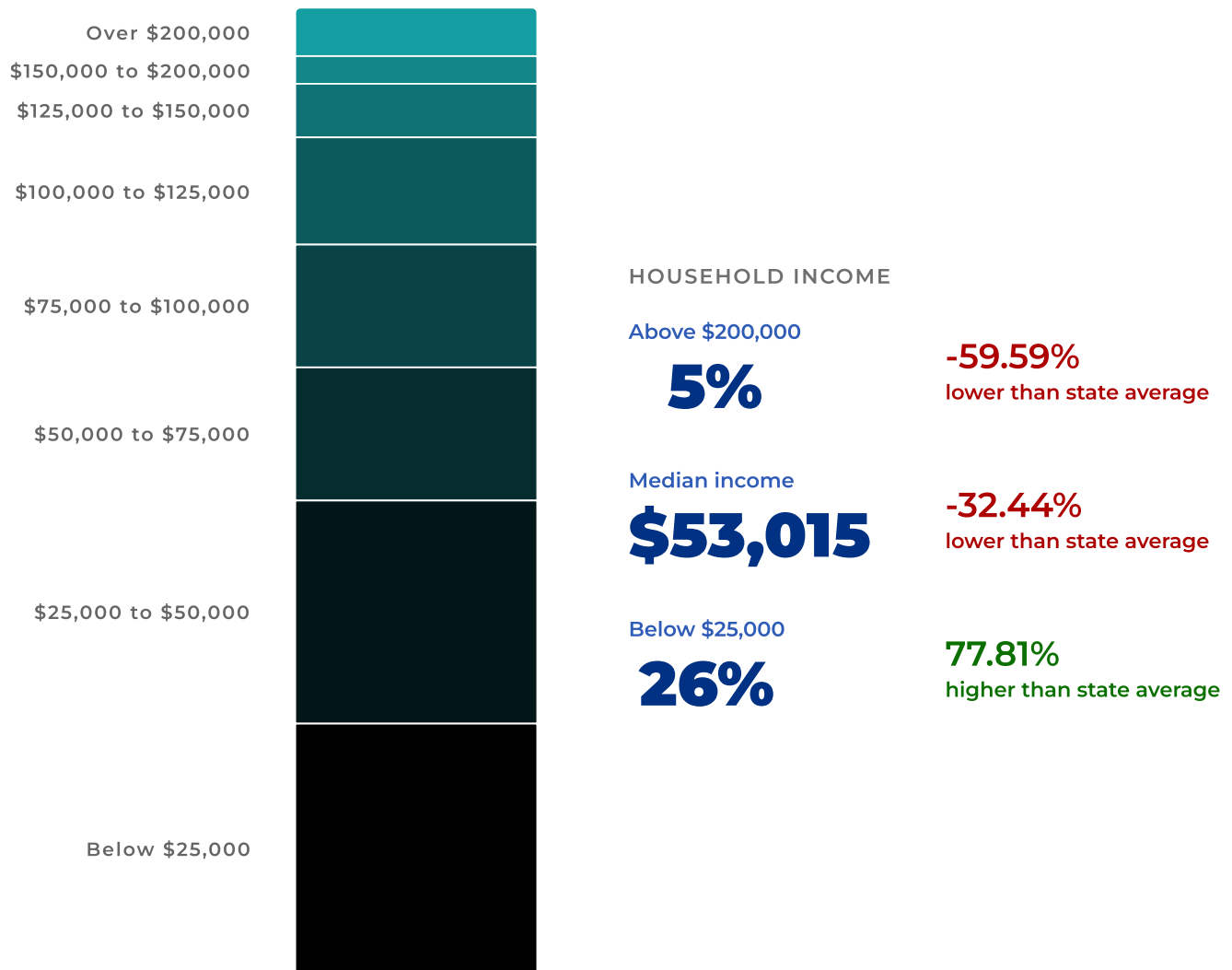


39%
higher than state average

** 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.



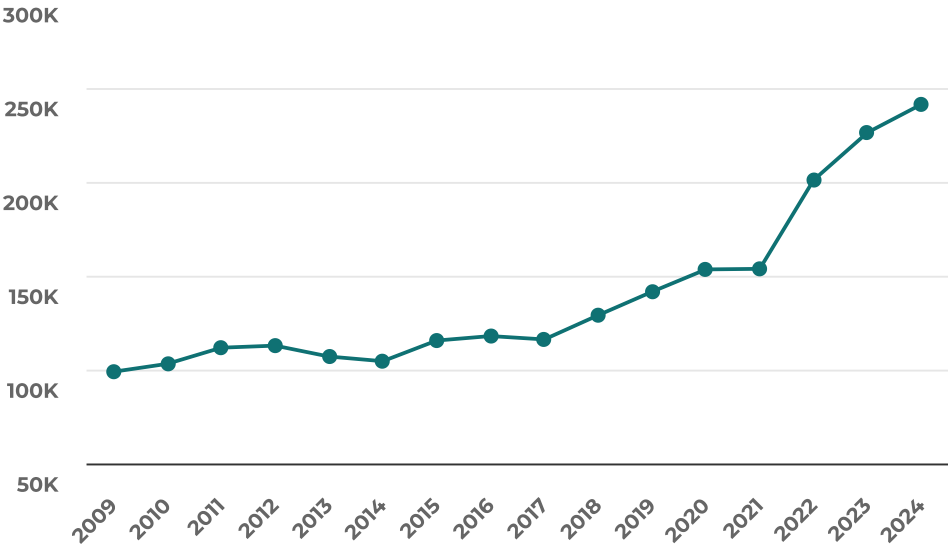
* Data Source: American Community Survey 5-year estimates

Housing



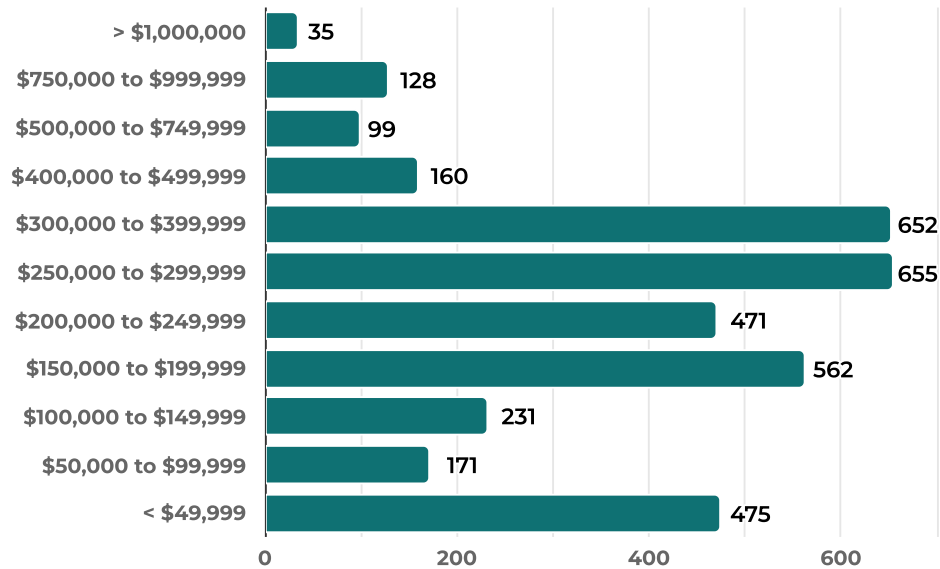
2024 MEDIAN HOME VALUE

\$241,300



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

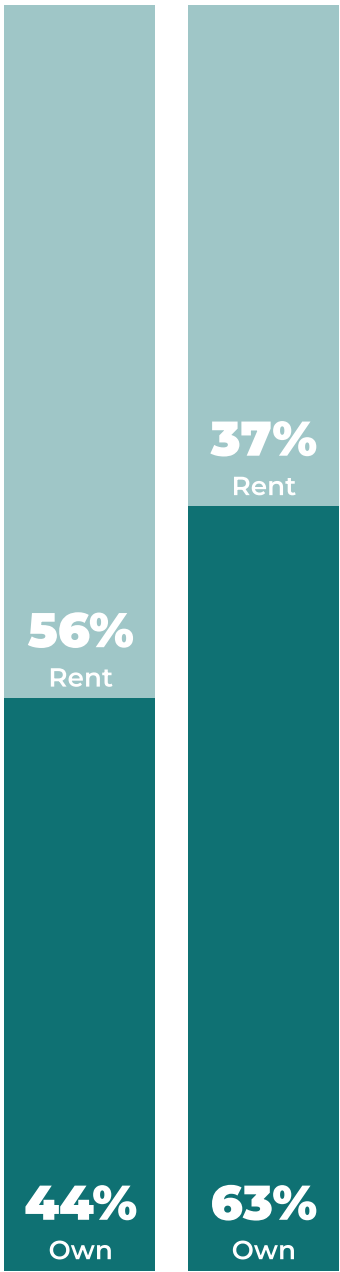
HOME VALUE DISTRIBUTION



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

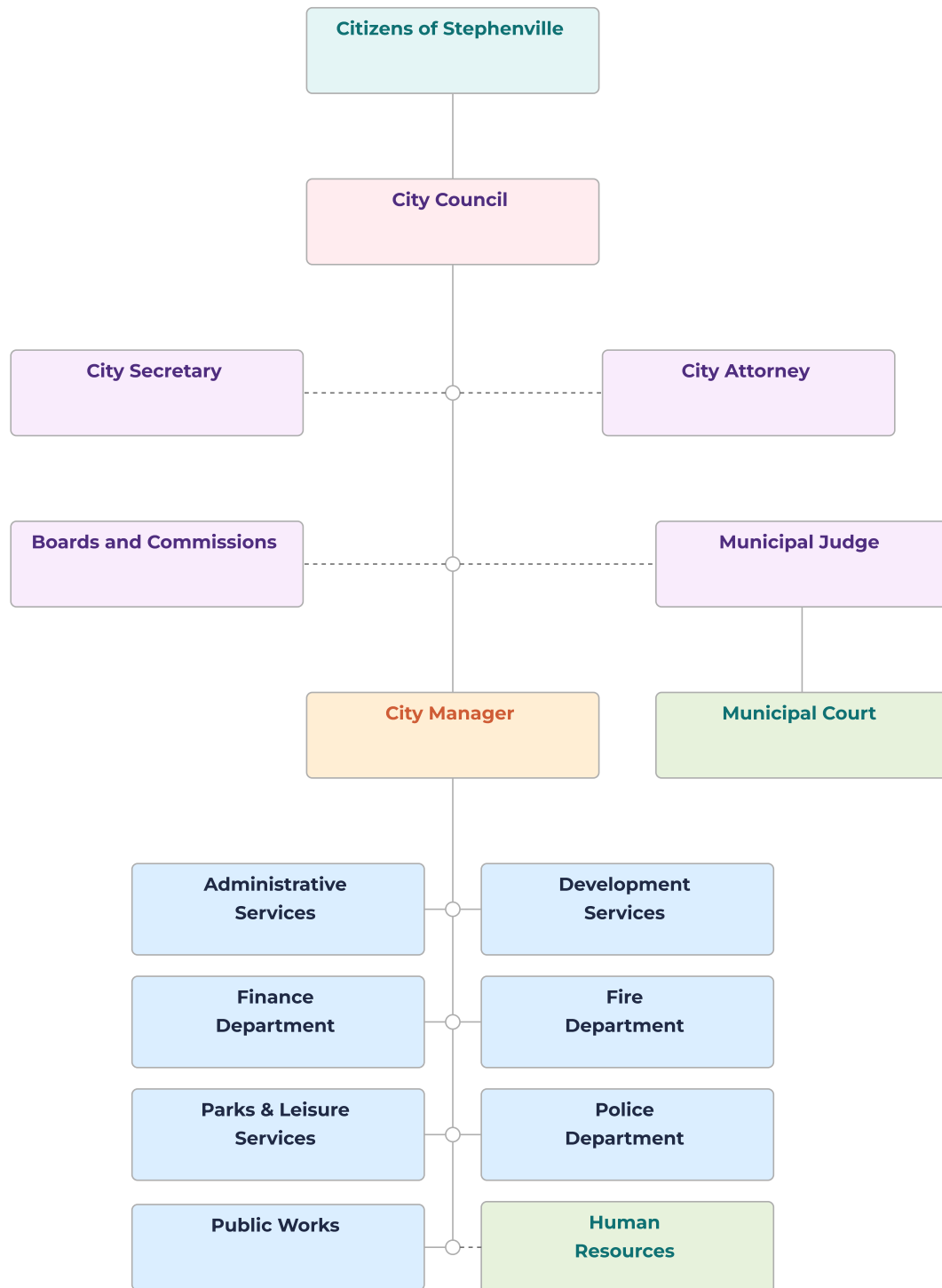
HOME OWNERS VS RENTERS

Stephenville State Avg.

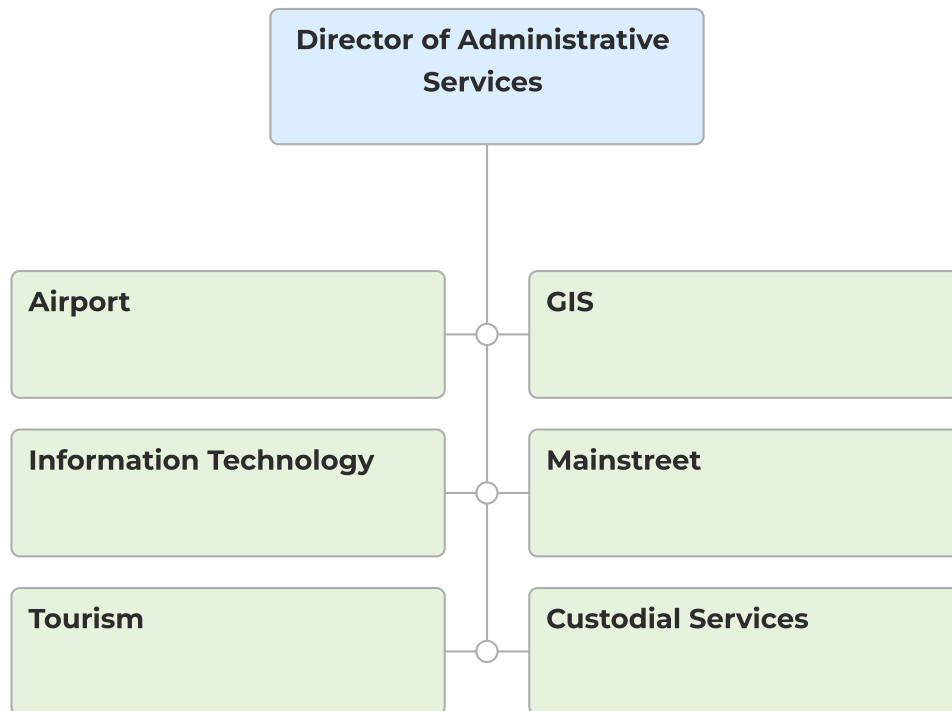


* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

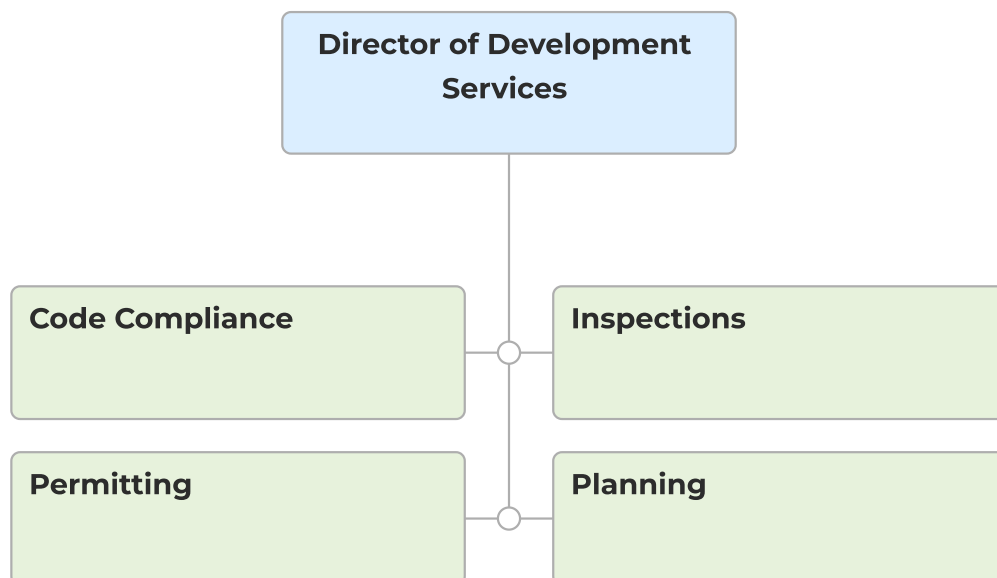
City of Stephenville Organizational Chart



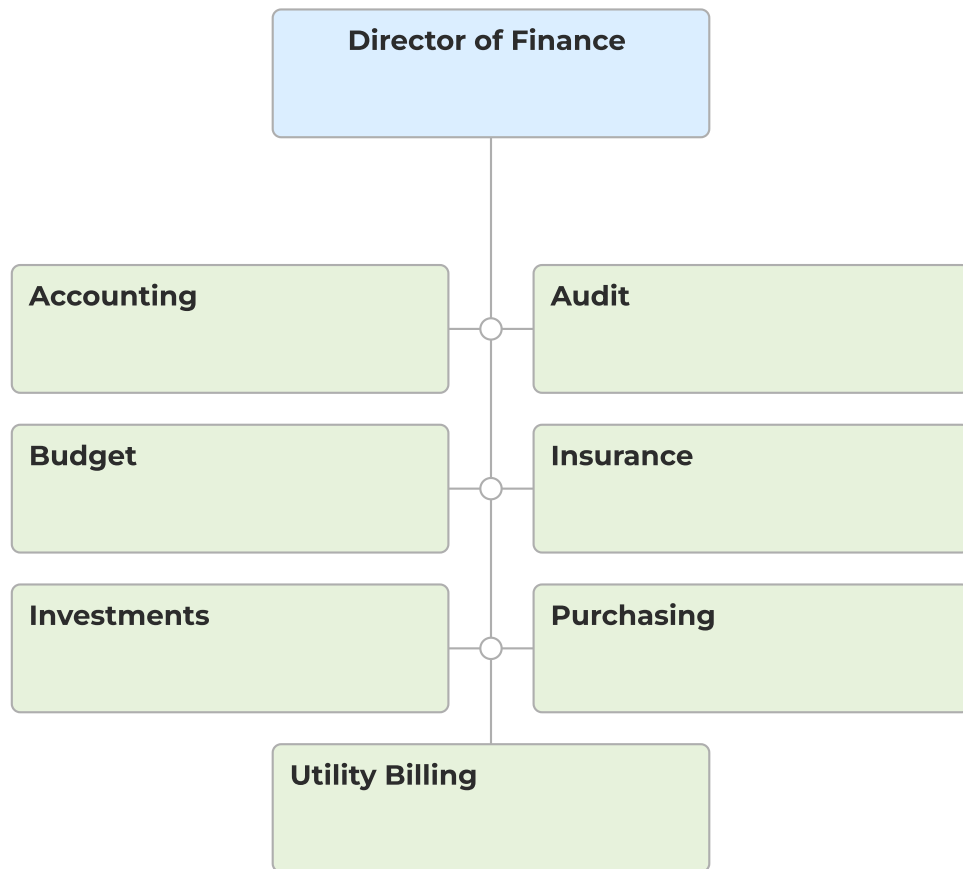
Administrative Services



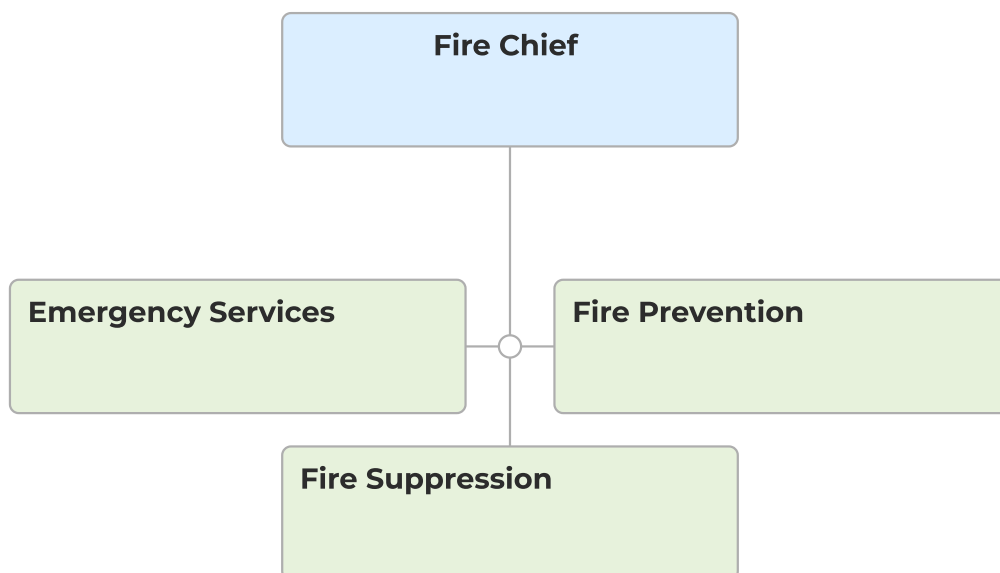
Development Services



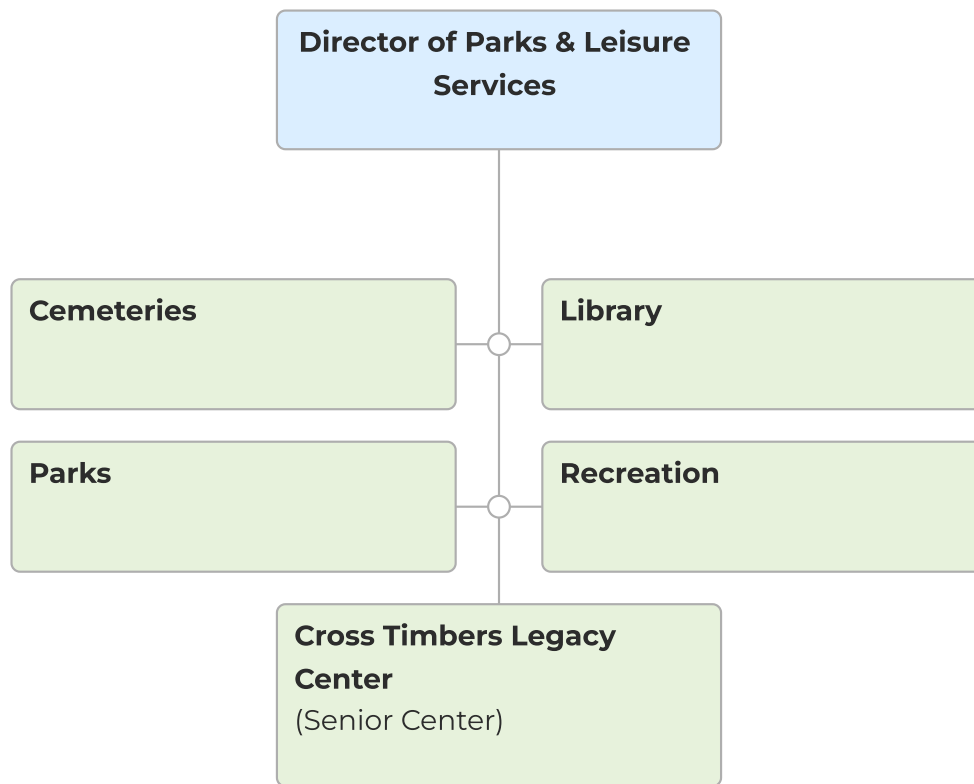
Finance Department



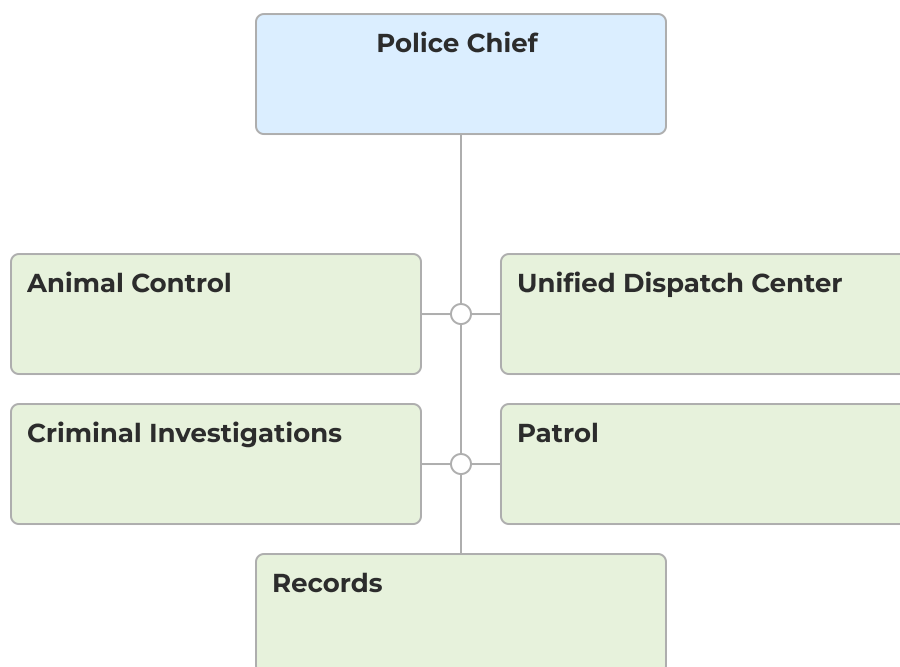
Fire Department



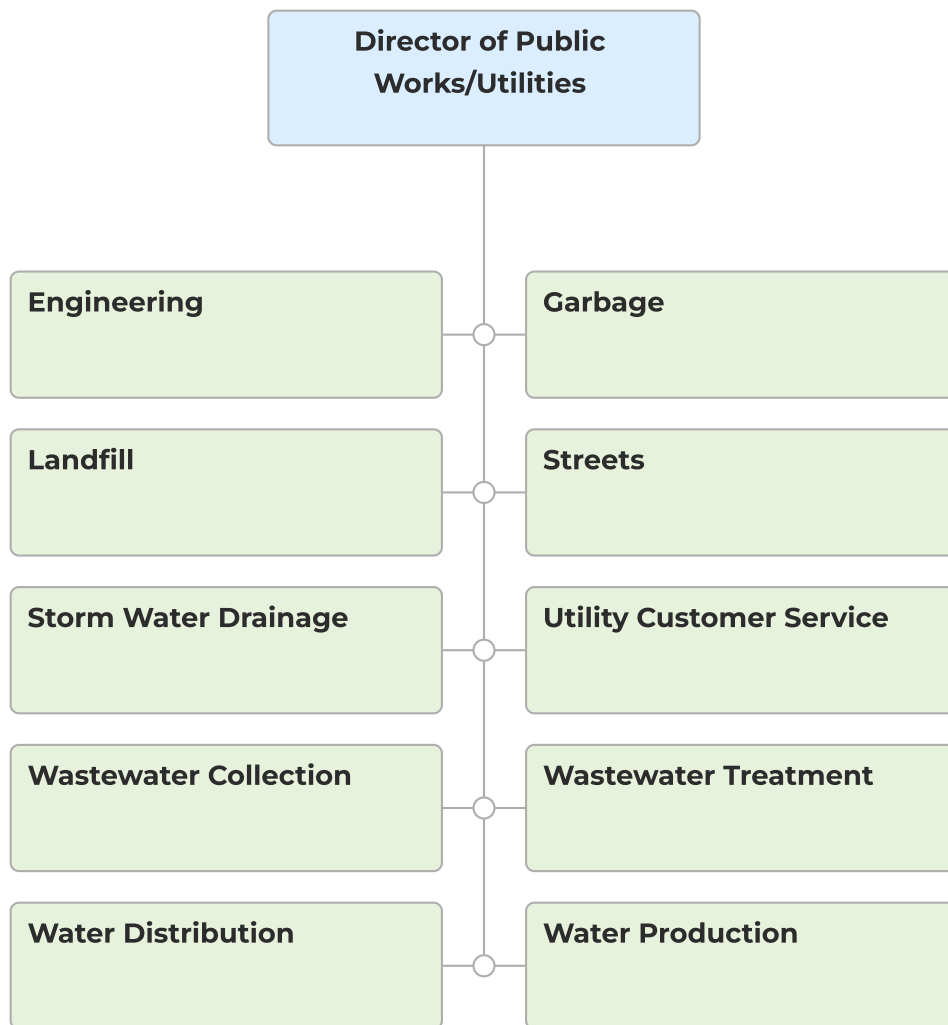
Parks and Leisure Services



Police Department



Public Works



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 Development Services.

Special Revenue Funds

The Special Revenue Funds account for specific revenue that is restricted to expenditure for specific purposes.

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 and Chapter 334 of the Local Government Code.

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), drug forfeiture revenue restricted to law enforcement officer education, training, and activities, and other restricted public safety grants.

The Unified Dispatcher Center Fund accounts for the costs associated with operations of the Unified Dispatch Center; the total cost less annual contributions from Tarleton State University and the City of Dublin, is shared equally by the City of Stephenville and Erath County.

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 and economic development 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 at the Landfill.

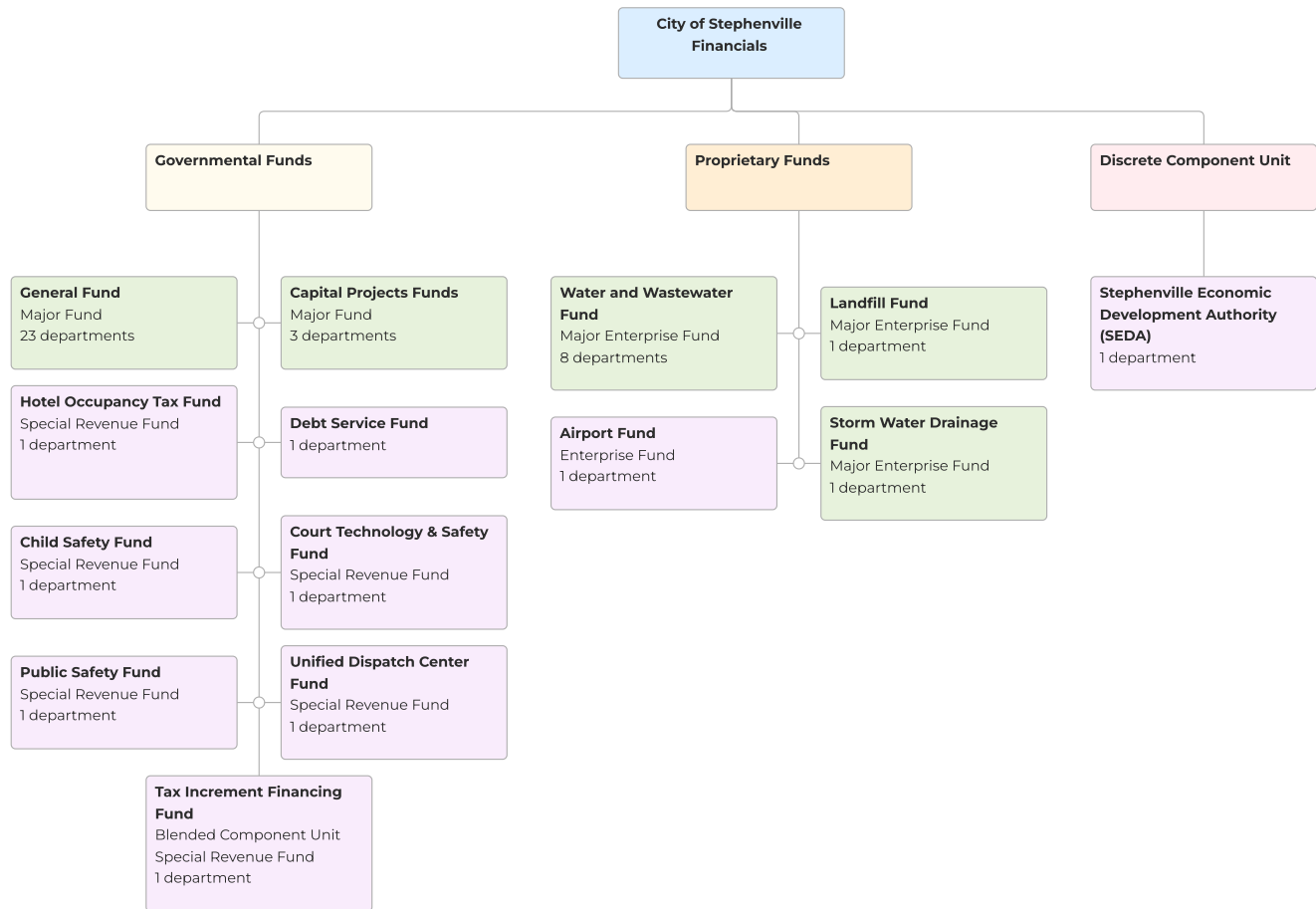
Airport Fund

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

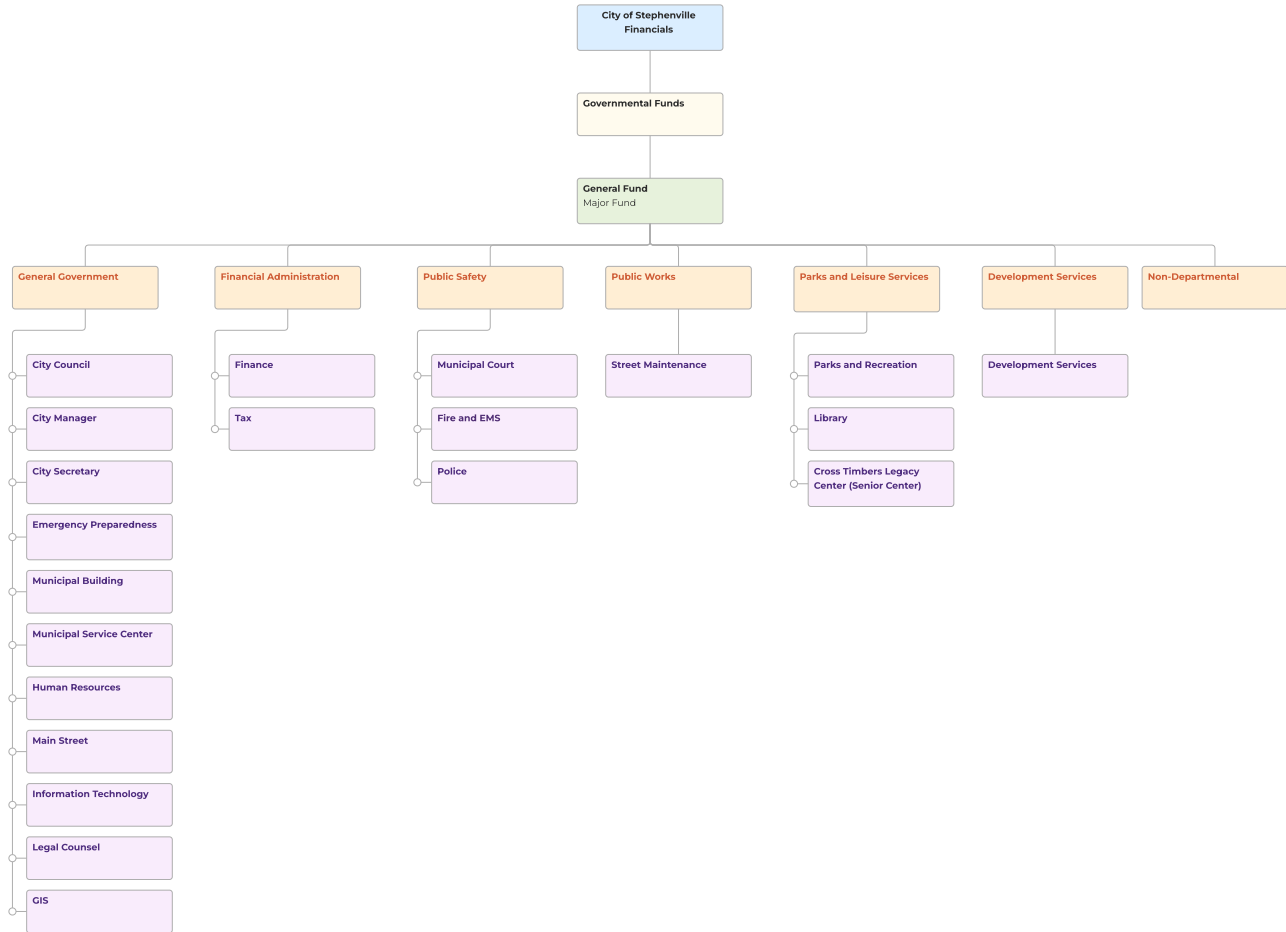
Storm Water Drainage Fund

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

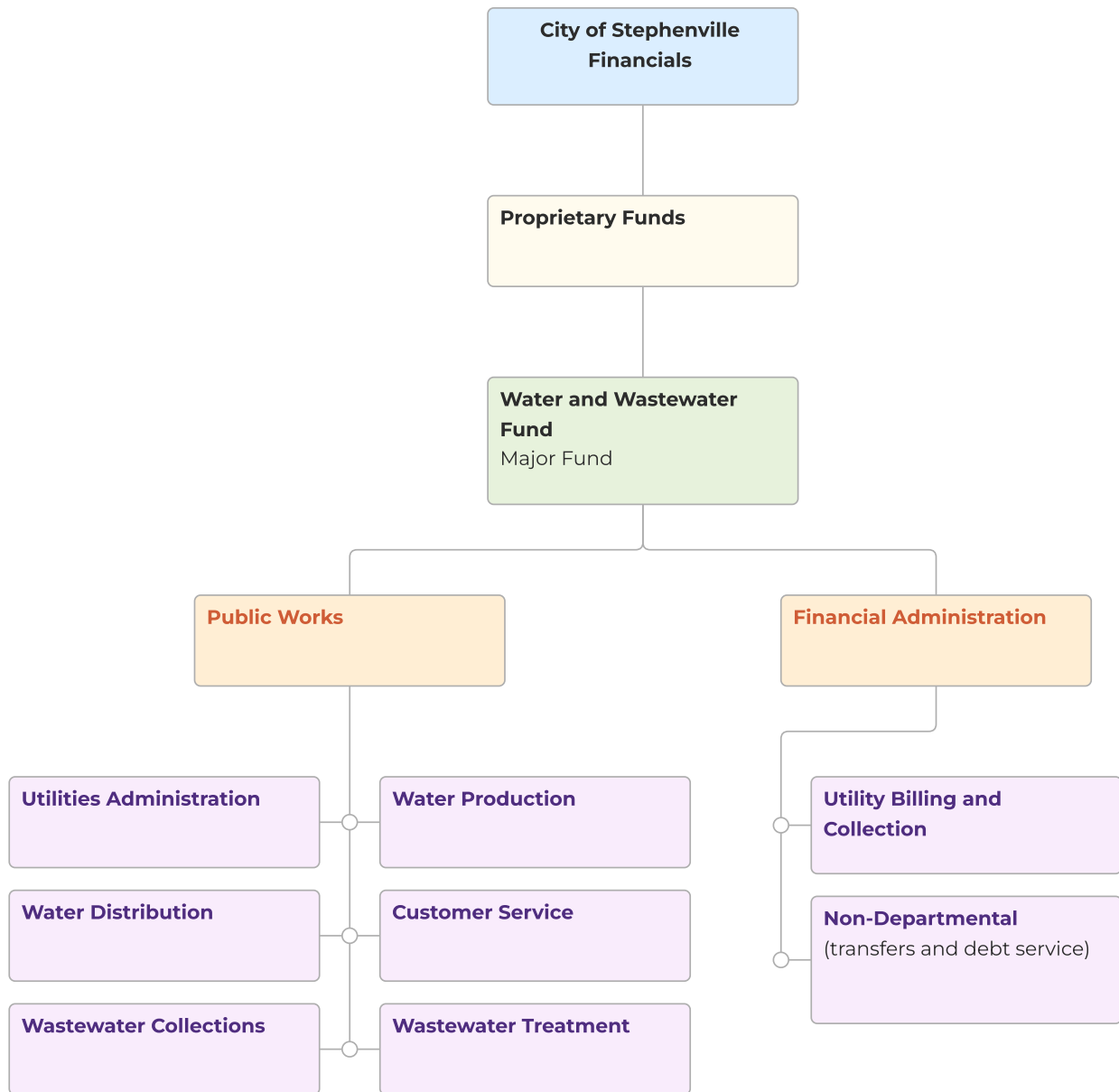
Fund Structure



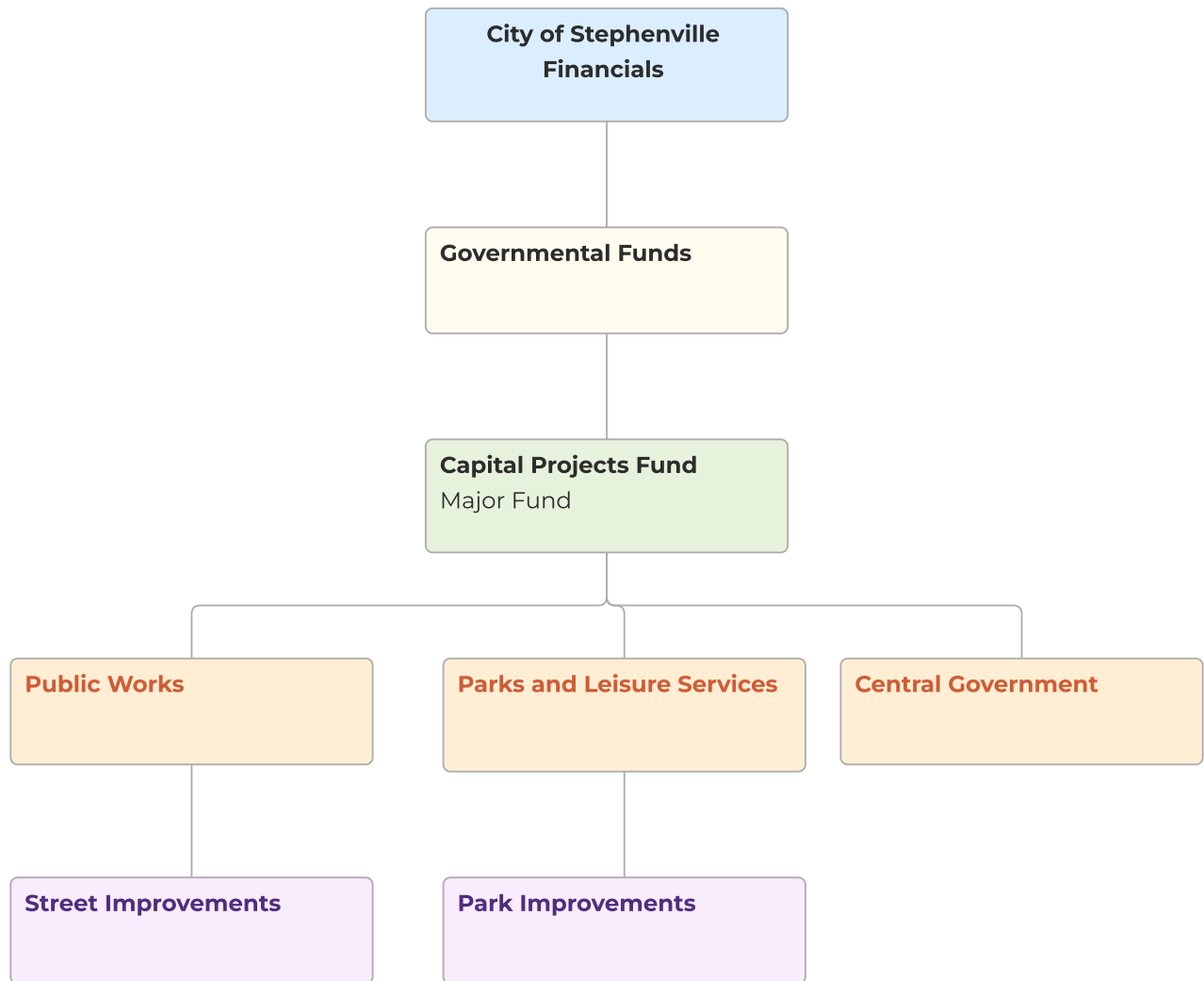
General Fund



Water and Wastewater Fund



Capital Projects Fund



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 changes in employee retirement benefits assets/liabilities 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 than 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 a fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit a 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 2026-2027 City of Stephenville program of services totals \$76.3M in revenues and \$87.2M in expenditures with a (\$10.9M) variance almost entirely due to capital projects paid from debt proceeds and cash reserves.

Budget Summary Comparison - Primary Government

Budgeted revenues increased 44.2% over the budget for fiscal year 2026, which is primarily due to increases in other revenue (debt proceeds) for capital projects and equipment purchases, taxes, and charges for services. Of the amount budgeted for revenue, the bulk is debt proceeds of \$25.2M, taxes of \$22.9M, and charges for services of \$18.9M.

Budgeted expenditures increased 27.6% over the budget for fiscal year 2026. Personnel costs increased almost \$2.3 million as a result of additional personnel, salary increases, and retirement plan changes. Contractual costs decreased by over \$1 million due to the anticipated completion of the Unified Dispatch Center construction, of which the City reimbursed Erath County over \$1.8 million. The capital outlay increased by over \$19.5 million due to new capital equipment and capital projects. Debt service increased over \$960K due to anticipated debt issuances. Transfers decreased by over \$2 million due to smaller transfers for capital projects.

	FY 2026 Amended Budget	FY 2027	Increase/(Decrease)	%
Revenue:				
Taxes	20,561,978	22,879,825	2,317,847	11.27%
Licenses and permits	507,588	539,374	31,786	6.26%
Fines and forfeitures	254,820	242,120	(12,700)	-4.98%
Intergovernmental	720,668	2,354,404	1,633,736	226.70%
Charges for services	17,653,240	18,933,443	1,280,203	7.25%
Other revenue	6,069,622	26,561,914	20,492,292	337.62%
Transfers in	7,133,019	4,772,361	(2,360,658)	-33.09%
Total Revenue	52,900,935	76,283,441	23,382,506	44.20%
Expenditures:				
Personnel	18,927,437	21,226,048	2,298,611	12.14%
Contractual	9,245,771	7,721,000	(1,524,771)	-16.49%
General services	2,385,118	2,317,787	(67,331)	-2.82%
Machine & equipment maintenance	3,224,513	3,162,126	(62,387)	-1.93%
Capital outlay	20,283,520	39,857,621	19,574,101	96.50%
Bank charges	53,364	1,850	(51,514)	-96.53%
Debt service	6,549,639	7,518,386	968,747	14.79%
Grant disbursements	495,000	600,005	105,005	21.21%
Transfers out	7,133,019	4,772,361	(2,360,658)	-33.09%
Total Expenditures	68,297,381	87,177,184	18,879,803	27.64%
Net Revenues over(under) Expenditures	(15,396,446)	(10,893,743)	4,502,703	-29.25%

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 \$863.5K in revenues and \$1.04M in expenditures with a (\$180K) variance. Information and analysis of the SEDA budget can be found in the Discrete Component Unit section of this document.

	FY 2026 Amended Budget	FY 2027	Increase/(Decrease)	%
Revenue:				
Taxes	772,000	844,264	72,264	9.36%
Other revenue	18,000	19,200	1,200	6.67%
Total Revenue	790,000	863,464	73,464	9.30%
Expenditures:				
Personnel	394,200	448,343	54,143	13.73%
Contractual	146,300	143,800	(2,500)	-1.71%
General services	14,500	14,500	-	0.00%
Machine & equipment maintenance	7,000	22,000	15,000	214.29%
Capital outlay	38,000	-	(38,000)	-100.00%
Debt Service	-	239,785	239,785	100.00%
Grant disbursements	160,000	145,000	(15,000)	-9.38%
Transfers out	30,000	30,000	-	0.00%
Total Expenditures	790,000	1,043,428	253,428	32.08%
Net Revenues over(under) Expenditures	-	(179,964)	(179,964)	100.00%

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.

In June, public input on citizen budget requests occurs.

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.

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. 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 public hearing on the budget submitted, 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, 2026**
Receive Estimated Tax Roll from Erath County Appraisal District
- **May 7, 2026**
City Secretary to advertise citizen budget requests
- **May 21, 2026**
City Secretary to advertise citizen budget requests
- **May 26, 2026**
City Council Budget Workshop #1 - Budget kickoff meeting
- **May 28, 2026**
Requests for written budget input from citizens due
- **June 2, 2026**
Council to hear citizen budget requests
- **June 4, 2026**
City Council Budget Workshop #2
- **July 17, 2026**
Certified Tax Roll is received from Erath County Appraisal District
- **August 3, 2026**
Council budget workshop #3
- **August 4, 2026**
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 4, 2026**
Council vote on maximum proposed tax rate (Must be roll call vote)
- **August 4, 2026**
Set time, date, and location of public hearing on proposed tax rate (Must be at least 7 days prior to hearing)
- **August 10, 2026**
Council budget workshop #4
- **August 17, 2026**
File copy of complete budget with City Secretary

- **August 18, 2026**
Continuous internet notice of budget public hearing and posting of budget on website.
- **August 27, 2026**
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 3, 2026**
Finance Director to publish public notice on maximum proposed tax rate (Must be at least 5 days prior to the public hearing)
- **September 3, 2026**
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).
- **September 15, 2026**
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 15, 2026**
Ordinance adopting budget by roll call vote and vote to ratify tax increase reflected in the budget.
- **September 15, 2026**
Public hearing on the proposed tax rate
- **September 22, 2026**
Ordinance adopting tax rate by roll call vote.
- **October 1, 2026**
Begin new Budget Year 2026 – 2027

Priorities & Issues

Employee Recruitment and Retention

Recruiting and retaining qualified employees remains a key priority for the City. A competitive labor market and the need to attract and retain a skilled workforce continue to create challenges for local governments. During the budget process, the City updated its pay plan to remain competitive in the labor market, resulting in an average employee pay increase of approximately 6%.

The City also strengthened its retirement benefits through changes to the Texas Municipal Retirement System (TMRS) plan. The City's TMRS contribution structure is being increased from a 6% employee contribution with a 2:1 matching ratio to a 7% employee contribution with a 2:1 matching ratio. In addition, a 30% repeating cost-of-living adjustment (COLA) has been added to provide enhanced retirement security for eligible retirees.

These investments in compensation and retirement benefits are intended to improve the City's ability to recruit and retain qualified employees, recognize the value of its workforce, and maintain the staffing levels necessary to provide high-quality services to the community.

Infrastructure Improvement and Expansion

Maintaining, improving, and expanding infrastructure remains a significant priority as the community continues to grow. The City must address existing infrastructure needs while also planning for additional capacity to support future residential and commercial development.

As part of this effort, the City plans to issue debt to fund a \$20 million investment in Phase 3 of the Eastside sewer expansion project. This significant investment will expand wastewater capacity, address long-term infrastructure needs, and provide the capacity necessary to support continued community growth.

The City is also planning a \$2.5 million investment in the design of a one-million-gallon elevated water tank on the east side of the city, as well. This will be funded with debt proceeds, and the construction of the project is planned for the following fiscal year. The project will support the City's long-term water system planning and help ensure adequate capacity, reliability, and system resiliency as demand increases.

In addition to these major utility investments, the City has budgeted more than \$3 million for street and sidewalk improvements. These investments will address maintenance and rehabilitation needs, improve the condition and safety of public streets and pedestrian infrastructure, and enhance connectivity throughout the community. Continued investment in streets and sidewalks is essential to maintaining the City's existing infrastructure and supporting the quality of life and mobility of residents.

These infrastructure investments represent a long-term commitment to maintaining reliable public services, addressing critical system needs, and preparing the community for future growth. The use of debt financing will allow the City to make these significant capital investments while aligning the costs of long-lived infrastructure with the period over which the community will benefit from those improvements.

Partnerships

The City continues to pursue partnerships with other local governments and private entities to improve efficiency and keep costs under control. A recent example is the City's partnership with Erath County to establish a Unified Dispatch Center. This collaborative effort is expected to generate cost savings for both entities while improving coordination and service delivery.

To support this partnership, the City has created a new Special Revenue Fund to account for the revenues and expenditures associated with the Unified Dispatch Center.

Issues

The Texas Legislature continues to pursue strategies to reduce the property tax burden on Texas property owners. One significant change increased the general business personal property tax exemption for income-producing tangible personal property from \$2,500 to \$125,000. For the City, this change resulted in a reduction of more than \$56 million in assessed taxable value. The reduction in the taxable value base had a direct impact on the property tax rate, affecting the rate by more than \$0.01 per \$100 of taxable value.

As the State continues to pursue property tax reductions, the City will continue to evaluate opportunities to strengthen and diversify its revenue sources. In particular, the City will continue to seek and support economic development opportunities that expand the local tax base and increase sales tax revenue. These efforts will remain an important component of maintaining the City's financial sustainability while responding to continued changes in property tax policy.

City of Stephenville Budgeted Staffing

Primary Government:			
<u>Department</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
City Manager	3	3	3
City Secretary	2	2	2
Municipal Building	0.6	0.6	2
Municipal Service Center	1.4	1.4	0
Human Resources	2	2	2
Mainstreet	1	1	1
Finance	6	6	7
Information Technology	3	3	3
Municipal Court	1	1	1
Streets	7	7	7
Parks and Recreation	16.5	15.5	15
Library	4	4	4
Senior Center	2.211	2.48	3
Fire	37	37	37
Police	63.905	63.905	50.5
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	5	5
Wastewater Collection	6	6	6
Utility Billing	2	3	3
Landfill	5	5	6
Airport	1.175	1.175	1
Tourism	1	1	1
Unified Dispatch Center	0	0	25
Total Full-Time Employees	192	195	210
Total Part-Time Employees	2.791	2.06	0.50
Grand Total	194.791	197.06	210.50

City of Stephenville Budgeted Staffing

Discrete Component Unit:			
<u>Department</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Stephenville Economic Dev Authority	3	3	3

Explanation of Significant Position Changes for FY 2026-2027

Overall, the City of Stephenville is proposing to increase salaries and benefits by almost \$2.3M or 12.14% to support recruitment and retention of qualified personnel. This includes updating the pay plan for many positions resulting in an average rate increase of 6.1%, updating the TMRS retirement plan from 6% with a 2:1 match to 7% with a 2:1 match, adding a 30% repeating COLA for retirees and current employees, upgrading part-time positions to create two full-time positions, and adding one new position.

Custodian: Three part-time custodial positions were combined to create a full-time custodial position, increasing the budget by \$6,000.

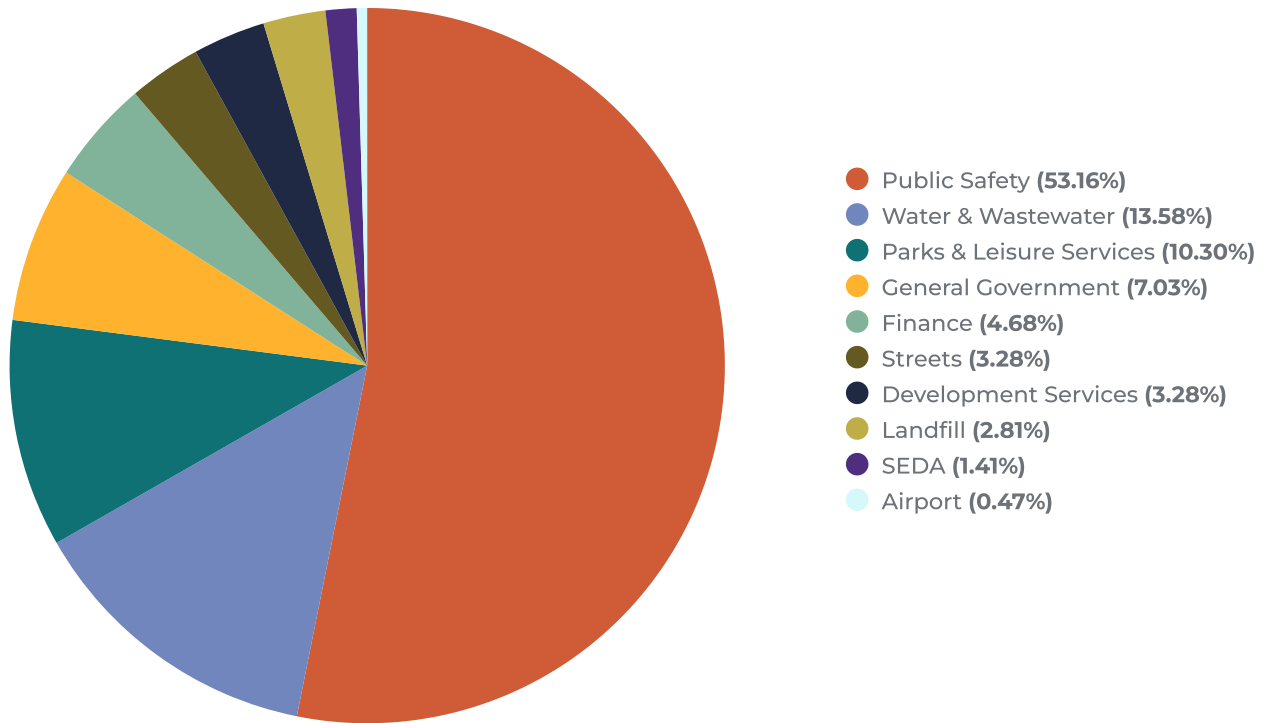
Rental Coordinator: A part-time senior center assistant was upgraded to a full-time Rental Coordinator to ensure 2-person coverage for regular operating hours, as well as hours the center is rented for private events.

Assistant Landfill Superintendent: An Assistant Landfill Superintendent position was created to assist with operations and oversight of the Landfill, as well as provide for future personnel succession planning.

Dispatch Supervisors: Three dispatch positions have been upgraded to dispatch supervisor positions as a result of combining Erath County and City of Stephenville telecommunications departments. All four shifts will have a Dispatch Supervisor for oversight and support.

Dispatchers: Twelve dispatch positions have been added as a result of combining the Erath County and City of Stephenville telecommunications departments.

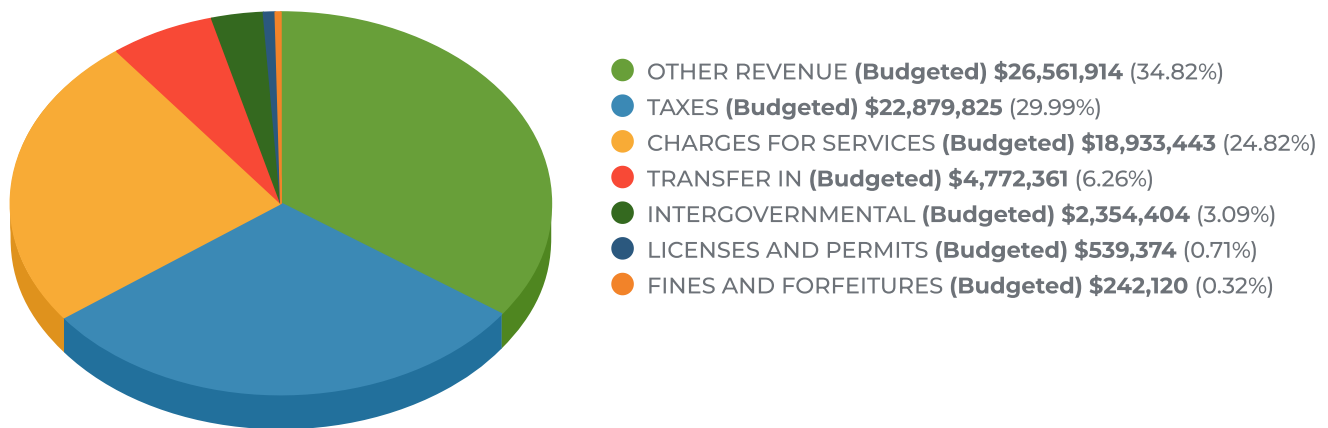
Full-Time Equivalents (FTE) by Division



Funding Sources Overview

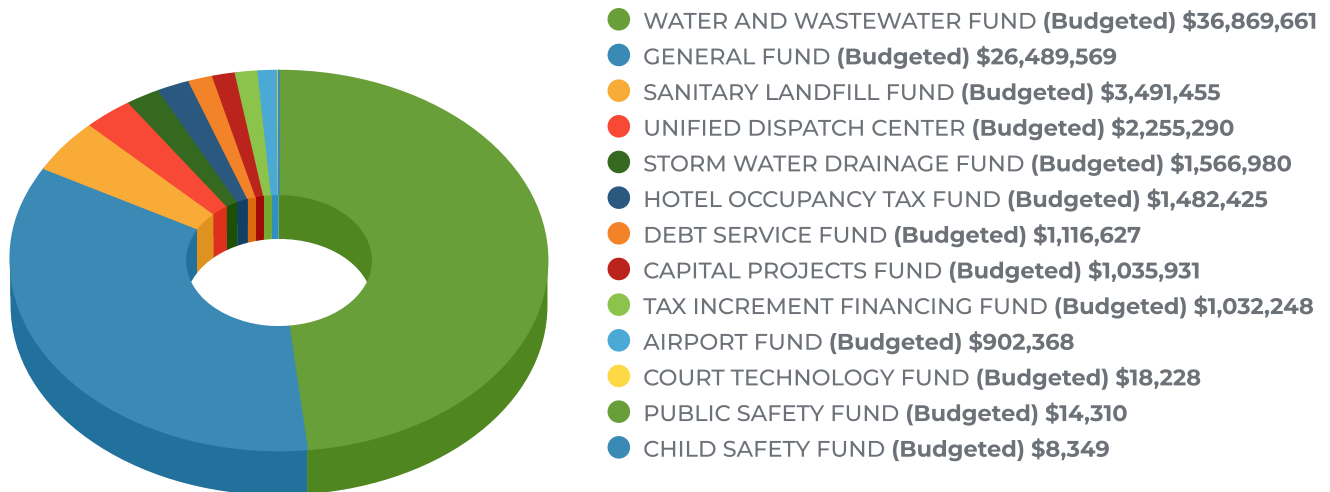
Generally, the largest funding sources for the City of Stephenville are property taxes, sales taxes, and charges for services in the water and wastewater fund. For fiscal year 2027, debt proceeds in the amount of \$25.2M are another large funding source.

Revenues by Source - Primary Government



The General Fund is typically the largest revenue generator, but due to anticipated debt issuance, the anticipated water and wastewater revenue will exceed the General Fund revenue in fiscal year 2027.

Revenue by Funds - Primary Government



Property Tax

Property tax is one of the two largest sources of revenue for the General Fund. The Debt Service Fund and the Tax Increment Financing Fund also rely on property tax as a primary source of revenue. Property tax revenue is influenced by several factors, including assessed property values, exemptions, frozen tax levies, and tax rates. The assessment and levy of property taxes are governed by Chapter 26 of the Texas Tax Code.

The property tax rate for the City of Stephenville is made up of two components. The first component is the rate required to meet the debt service payments for property tax-supported debt for the fiscal year. This rate increases and decreases based upon the annual debt service payments. The second component is the tax rate, which generates revenue for maintenance and operations.

In order to calculate the total tax rate for the fiscal year, three tax rates are calculated utilizing the tax rate calculation worksheet developed by the Texas Comptroller of Public Accounts, Property Tax Assistance Division. The No-new-revenue tax rate is the rate that will provide the same amount of taxes if applied to the same properties that were taxed in both years. When appraisal values increase, the No-new-revenue tax rate should decrease. The Voter-approval tax rate is the rate that will provide 3.5% more taxes. The De minimis rate, which applies to taxing entities with populations under 30,000, is the rate that would provide \$500,000 more in taxes.

If the proposed tax rate exceeds the No-new-revenue tax, the City must publish a notice indicating the increase and hold a public hearing. If the proposed tax rate exceeds the Voter-approval tax rate, an election is required in November for the taxpayers to approve the tax rate.

The average homestead taxable value increased from \$218,996 to \$231,215 and the average home's city tax bill will increase from \$875.98 to \$993.53. However, the tax due for each property is subject to each home's individual appraisal.

The portion of the tax rate applied to debt service will be \$0.0139 compared to \$0.0132 in 2025. The property tax supported debt service for fiscal year 2026 is \$296,531. The maintenance and operations portion of the tax rate will increase to \$0.4158 per \$100 property valuation, compared to \$0.3868 in 2025. Maintenance and operations revenue will increase by \$735,091, which will be used to fund salary increases.

The following table is a comparison of the property tax values, exemptions, levy, and rates. The impact of the general business personal property tax exemption for income-producing tangible personal property from \$2,500 to \$125,000 is reflected in the minimum value difference of more than \$56 million in the below comparison. This reduction in the taxable value base had a direct impact on the property tax rate, affecting the rate by more than \$0.01 per \$100 of taxable value.

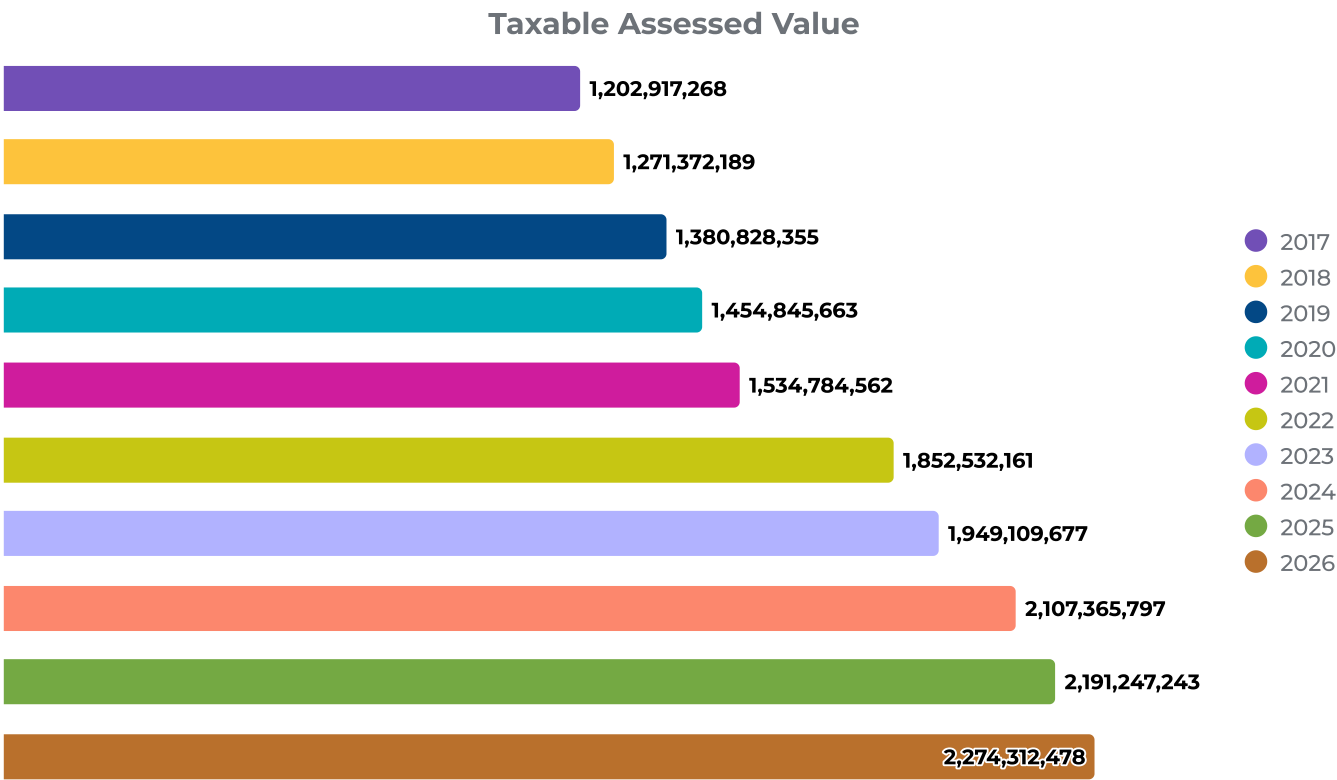
Also noteworthy, is the \$83 million increase in net taxable value, of which only \$64 million is attributable to properties that do not have their taxes frozen. Additionally, approximately \$61 million of the increase in taxable value is related to new property added to the tax roll this year, generating \$261,626 in property tax.

CITY OF STEPHENVILLE

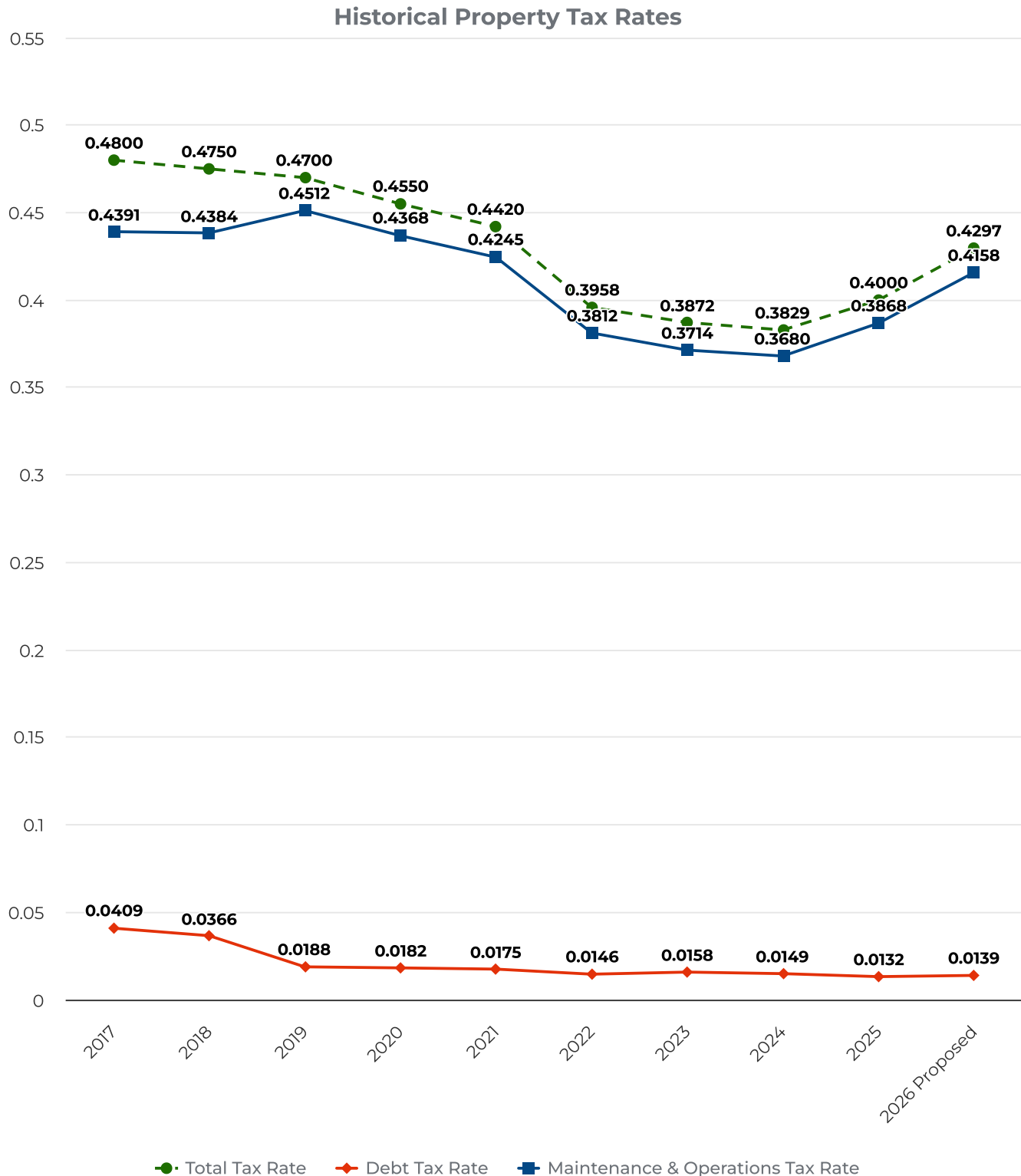
CERTIFIED TAX ROLL COMPARISON

Fiscal Year	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Difference
Tax Year	2022	2023	2024	2025	2026	2025-2026
LAND - HOMESITE	243,042,560	243,640,660	229,268,730	233,118,090	234,437,000	1,318,910
LAND - NON HOMESITE	353,640,210	359,360,970	370,871,800	370,315,210	385,588,760	15,273,550
LAND - AG MARKET						
LAND - TIMBER MARKET						
LAND MARKET VALUE	596,682,770	603,001,630	600,140,530	603,433,300	620,025,760	16,592,460
IMPROVEMENTS - HOMESITE	743,260,400	909,274,410	1,027,103,700	1,081,167,240	1,114,690,870	33,523,630
IMPROVEMENTS - NON HOME	754,237,650	778,340,210	807,207,590	834,505,040	1,140,191,600	305,686,560
IMPROVEMENTS	1,497,498,050	1,687,614,620	1,834,311,290	1,915,672,280	2,254,882,470	339,210,190
PERSONAL PROPERTY	451,944,410	429,421,860	445,179,070	408,922,330	408,201,350	(720,980)
AGRICULTURAL PRODUCTIVITY	32,638,880	35,528,490	35,344,470	34,938,200	39,060,690	4,122,490
PERSONAL PROPERTY	484,583,290	464,950,350	480,523,540	443,860,530	447,262,040	3,401,510
TOTAL MARKET VALUE	2,578,764,110	2,755,566,600	2,914,975,360	2,962,966,110	3,322,170,270	359,204,160
EXEMPT PROPERTY	553,397,677	576,472,450	576,202,110	578,636,105	815,037,604	236,401,499
PRODUCTIVITY LOSS	32,359,650	35,274,350	35,076,510	34,670,840	38,800,550	4,129,710
AG USE						
CIRCUIT BREAKER			6,956,614	4,679,856	9,693,270	5,013,414
HOMESTEAD CAP LOSS	41,351,110	77,925,660	76,907,564	45,330,971	15,205,293	(30,125,678)
TOTAL EXEMPT PROPERTY	627,108,437	689,672,460	695,142,798	663,317,772	878,736,717	215,418,945
TOTAL ASSESSED PROPERTY	1,951,655,673	2,065,894,140	2,219,832,562	2,299,648,338	2,443,433,553	143,785,215
EXEMPTIONS:						
HOMESTEAD						
OVER 65(\$15,000)	16,242,200	16,437,187	16,335,183	16,185,874	16,360,504	174,630
DISABLED PERSONS(\$10,000)	350,000	340,000	330,000	260,000	240,000	(20,000)
DISABLED VET(\$3,000)	8,652,070	12,145,290	14,825,526	16,362,016	15,280,050	(1,081,966)
POLLUTION CONTROL	0	0	0	0	0	-
OTHER	230,053	245,880	406,928	502,985	403,385	(99,600)
MINIMUM VALUE	2,740	1,860	430	98,650	56,812,391	56,713,741
FREEPORT	67,396,449	87,614,245	80,437,998	74,991,570	80,024,745	5,033,175
ABATEMENT	6,250,000	1	0	0	0	-
TOTAL EXEMPTIONS	99,123,512	116,784,463	112,336,065	108,401,095	169,121,075	60,719,980
NET TAXABLE	1,852,532,161	1,949,109,677	2,107,496,497	2,191,247,243	2,274,312,478	83,065,235
TAXABLE NON-FROZEN	1,670,608,611	1,746,832,935	1,875,179,869	1,932,046,076	1,996,307,721	64,261,645
NEW FROZEN TAXABLE	181,923,550	155,250	191,940	90,880	346,980	256,100
TAXABLE FROZEN		202,121,492	232,124,688	259,110,287	277,657,777	18,547,490
TAX RATE PER \$100 VALUATION	0.3958	0.3872	0.3829	0.4000	0.4297	0.0297
NON-FROZEN LEVY	6,612,269	6,763,737	7,180,064	7,728,184	8,578,134	849,950
NEW FROZEN LEVY	720,053	601	735	348	1,388	1,040
FROZEN LEVY		717,334	753,117	778,606	804,570	25,964
TOTAL TAX LEVY	\$7,332,322	\$7,481,672	\$7,933,916	\$8,507,138	\$9,384,092	\$876,954

The chart below illustrates the growth in taxable assessed value.



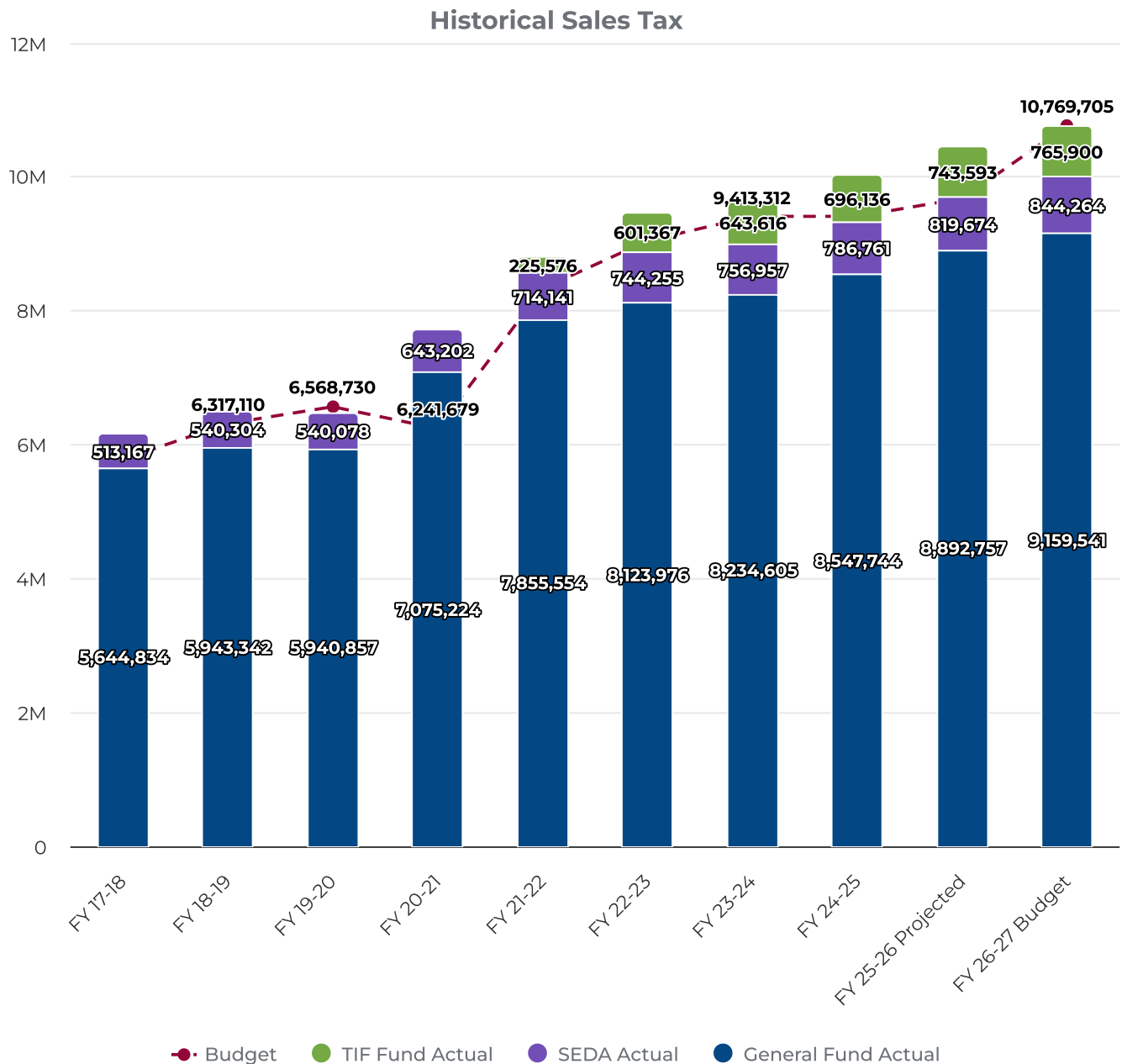
The graph below depicts the property tax rate, which has two components: the Debt Tax Rate and the Maintenance and Operations Tax Rate. The changes in the Debt Tax Rate reflect the changes in required debt service payments funded through property tax revenue. The significant decrease in the tax rate in 2022 reflects the substantial increase in taxable assessed value. The smaller decreases in 2023 and 2024, followed by increases in 2025 and 2026, reflect more moderate growth in taxable assessed values during those years, as well as the 3.5% maximum allowable revenue increase of the Voter-Approval Tax Rate.



Sales Tax

Sales tax is one of the two largest sources of revenue for the General Fund. The Tax Increment Financing (TIF) Fund and the Stephenville Economic Development Authority (SEDA) also rely on sales tax as a primary source of revenue.

As illustrated in the chart below, sales tax revenue has demonstrated sustained growth, increasing by approximately 63% from FY 2018 through FY 2025. Sales tax revenue is projected to exceed \$10.4 million in FY 2026, reflecting continued strength in this revenue source. The sustained growth in sales tax revenue provides the financial capacity to support the City's operational growth and evolving service delivery needs while maintaining overall fiscal stability. Consistent with the City's commitment to prudent financial management and conservative revenue forecasting, the FY 2027 budget is established at 3% above the FY 2026 projection.



Charges for Services

Charges for services are typically the largest source of revenue for the City's enterprise funds, as these funds are designed to operate in a manner similar to a commercial business, with revenues generated primarily through fees and charges for services provided.

In the Water and Wastewater Fund, charges for services account for 38% of total revenues and would ordinarily represent the fund's largest revenue source. However, due to the anticipated \$22.5 million in debt proceeds in FY 2027, charges for services are projected to be the second-largest source of revenue. Water and wastewater rates were each increased by 10% in FY 2027 and are planned to increase by an additional 10% annually over the next four years to support the funding of capital improvements, with projects financed through a combination of debt proceeds and cash funding.

In the Landfill Fund, charges for services account for 57% of total revenues, representing more than half of the fund's revenue. Similarly, charges for services in the Storm Water Drainage Fund comprise more than 96% of the fund's revenue.

Additional details regarding the individual revenue sources for each enterprise fund can be found in the respective Fund Summary sections of this budget document.

FUNDS SUMMARY OVERVIEW

This section provides a comprehensive overview of the financial activities of all City funds, including the blended component unit (TIF Fund) and the discrete component unit (SEDA), to present an overall picture of the City of Stephenville's financial position and operations.

A consolidated budget is presented for all City funds, including the blended component unit and the discrete component unit. This section includes a consolidated budget for the primary government, along with individual fund summaries for each fund comprising the primary government.

The budget for the discrete component unit (SEDA) is also presented separately to provide a complete view of the City's overall budgetary resources and financial activities.

Major Funds

The General Fund, Capital Projects Fund, Water and Wastewater Fund, Landfill Fund, and Storm Water Drainage 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 Fund	Water and Wastewater Fund	Landfill Fund	Airport Fund
Estimated Fund Balance 10/01	\$ 15,325,062	\$ 67,040,714	\$ 7,387,275	\$ 10,060,283
Revenues				
Taxes	\$ 20,226,789	\$ -	\$ -	\$ -
Licenses & Permits	\$ 467,874	\$ 50,000	\$ -	\$ -
Fines & Forfeitures	\$ 217,975	\$ -	\$ -	\$ -
Intergovernmental	\$ 386,009	\$ -	\$ -	\$ 100,000
Service Charges	\$ 1,325,905	\$ 13,885,229	\$ 2,002,605	\$ 128,870
Other Revenue	\$ 1,985,083	\$ 22,772,020	\$ 1,488,850	\$ 71,209
Total Revenue	\$ 24,609,635	\$ 36,707,249	\$ 3,491,455	\$ 300,079
Transfers In	\$ 1,879,934	\$ 162,412	\$ -	\$ 602,289
Transfers Out	\$ (1,906,065)	\$ (1,351,952)	\$ (246,740)	\$ -
Expenditures				
Personnel Costs	\$ 15,814,247	\$ 2,694,732	\$ 469,114	\$ 102,289
Operating Expenditures	\$ 6,225,198	\$ 5,654,815	\$ 378,427	\$ 183,364
Economic Development Programs	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ 1,780,594	\$ 29,118,767	\$ 1,670,000	\$ 117,730
Debt Service	\$ 873,950	\$ 4,269,053	\$ 628,848	\$ -
Total Expenditures	\$ 24,693,989	\$ 41,737,367	\$ 3,146,389	\$ 403,383
Net Revenues over(under) Expenditures	\$ (110,485)	\$ (6,219,658)	\$ 98,326	\$ 498,985
Invested in Capital Assets		\$ 29,118,767	\$ 1,670,000	\$ 117,730
Capital Assets Depreciation		\$ (1,550,000)	\$ (220,000)	\$ (120,000)
Addition to Debt		\$ (22,500,000)	\$ (1,360,000)	
Reduction in Debt		\$ 2,745,000	\$ 160,838	
Estimated Fund Balance 9/30	\$ 15,214,577	\$ 68,634,823	\$ 7,736,439	\$ 10,556,998

Statement of Activities continued

	Storm Water Fund	Hotel Occupancy Tax Fund	Debt Service Fund	Capital Project Fund
Estimated Fund Balance 10/01	\$ 13,020,632	\$ 2,633,967	\$ 283,991	\$ 5,673,392
Revenues				
Taxes	\$ -	\$ 1,342,271	\$ 284,517	\$ -
Licenses & Permits	\$ 20,000	\$ -	\$ -	\$ 1,500
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ 633,000
Service Charges	\$ 1,508,580	\$ 69,754	\$ -	\$ 12,500
Other Revenue	\$ 38,400	\$ 70,400	\$ 8,160	\$ 112,800
Total Revenue	\$ 1,566,980	\$ 1,482,425	\$ 292,677	\$ 759,800
Transfers In	\$ -	\$ -	\$ 823,950	\$ 276,131
Transfers Out	\$ (443,654)	\$ -	\$ -	\$ -
Expenditures				
Personnel Costs	\$ -	\$ 78,955	\$ -	\$ -
Operating Expenditures	\$ 331,914	\$ 813,170	\$ 300	\$ -
Economic Development Programs	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ 1,150,000	\$ 280,000	\$ -	\$ 5,586,530
Debt Service	\$ 487,628	\$ 138,425	\$ 1,120,482	\$ -
Total Expenditures	\$ 1,969,542	\$ 1,310,550	\$ 1,120,782	\$ 5,586,530
Net Revenues over(under) Expenditures	\$ (846,216)	\$ 171,875	\$ (4,155)	\$ (4,550,599)
Invested in Capital Assets	\$ 1,150,000			
Capital Assets Depreciation	\$ (340,000)			
Reduction in Debt	\$ 370,000			
Estimated Fund Balance 9/30	\$ 13,354,416	\$ 2,805,842	\$ 279,836	\$ 1,122,793

Statement of Activities continued

	Unified Dispatch Fund	TIF Special Revenue Fund	Non--Major Special Revenue Funds	Primary Government Total
Estimated Fund Balance 10/01	\$ -	\$ 240,270	\$ 269,626	\$ 121,935,212
Revenues				
Taxes	\$ -	\$ 1,026,248	\$ -	\$ 22,879,825
Licenses & Permits	\$ -	\$ -	\$ -	\$ 539,374
Fines & Forfeitures	\$ -	\$ -	\$ 24,145	\$ 242,120
Intergovernmental	\$ 1,227,645	\$ -	\$ 7,750	\$ 2,354,404
Service Charges	\$ -	\$ -	\$ -	\$ 18,933,443
Other Revenue	\$ -	\$ 6,000	\$ 8,992	\$ 26,561,914
Total Revenue	\$ 1,227,645	\$ 1,032,248	\$ 40,887	\$ 71,511,080
Transfers In	\$ 1,027,645	\$ -	\$ -	\$ 4,772,361
Transfers Out	\$ -	\$ (823,950)	\$ -	\$ (4,772,361)
Expenditures				
Personnel Costs	\$ 2,066,711	\$ -	\$ -	\$ 21,226,048
Operating Expenditures	\$ 188,578	\$ -	\$ 27,002	\$ 13,802,768
Economic Development Programs	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ 154,000	\$ 39,857,621
Debt Service	\$ -	\$ -	\$ -	\$ 7,518,386
Total Expenditures	\$ 2,255,289	\$ -	\$ 181,002	\$ 82,404,823
Net Revenues over(under) Expenditures	\$ 1	\$ 208,298	\$ (140,115)	\$ (10,893,743)
Invested in Capital Assets				\$ 32,056,497
Capital Assets Depreciation				\$ (2,230,000)
Addition to Debt				\$ (23,860,000)
Reduction in Debt				\$ 3,275,838
Estimated Fund Balance 9/30	\$ 1	\$ 448,568	\$ 129,511	\$ 120,283,804

Statement of Activities - SEDA

	Discrete Component Unit
Estimated Fund Balance 10/01	\$ 1,485,146
Revenues	
Taxes	\$ 844,264
Licenses & Permits	\$ -
Fines & Forfeitures	\$ -
Intergovernmental	\$ -
Service Charges	\$ -
Other Revenue	\$ 19,200
Total Revenue	\$ 863,464
Transfers In	
Transfers Out	
Expenditures	
Personnel Costs	\$ 448,343
Operating Expenditures	\$ 210,300
Economic Development Programs	\$ 145,000
Capital Expenditures	\$ -
Debt Service	\$ 239,785
Total Expenditures	\$ 1,043,428
Net Revenues over(under) Expenditures	\$ (179,964)
Invested in Capital Assets	\$ -
Capital Assets Depreciation	\$ (42,000)
Estimated Fund Balance 9/30	\$ 1,263,182

Cash Position

	General Fund	Water Sewer Fund	Landfill Fund	Airport Fund
Estimated Cash Balance 10/1	\$ 12,573,068	\$ 13,471,278	\$ 4,617,725	\$ 906,087
Net Revenues over(under) Expenditures	\$ (110,485)	\$ (6,219,658)	\$ 98,326	\$ 498,985
Estimated Cash Balance 9/30	\$ 12,462,583	\$ 7,251,620	\$ 4,716,051	\$ 1,405,072
Restricted:				
Operational Reserve	\$ 5,509,861	\$ 2,087,387	\$ 211,885	\$ 71,413
Debt Service	\$ 734,105	\$ 4,534,527	\$ 628,848	
Grant Match	\$ 150,000			
City Hall Building	\$ 2,000,000			
2022 unspent debt proceeds		\$ 319,288		
Sports Venue Tax				
Tourism and Visitor Bureau				
College St-Belknap to Columbia				
Capital Projects				
Tax Increment Financing Projects				
Child Safety				
Court Technology				
Court Building Security				
Consolidated Court Tech/Building Security				
Public Safety				
Estimated Unrestricted Cash Balance 9/30	\$ 4,068,617	\$ 310,418	\$ 3,875,318	\$ 1,333,659

Cash Position continued

	Storm Water Fund	Hotel Occupancy Tax Fund	Debt Service Fund	Capital Project Fund
Estimated Cash Balance 10/1	\$ 1,674,007	\$ 2,477,098	\$ 283,185	\$ 5,750,356
Net Revenues over(under) Expenditures	\$ (846,216)	\$ 171,875	\$ (4,155)	\$ (4,550,599)
Estimated Cash Balance 9/30	\$ 827,791	\$ 2,648,973	\$ 279,030	\$ 1,199,757
Restricted:				
Operational Reserve	\$ 82,979	\$ 223,031		
Debt Service	\$ 482,750	\$ 134,675	\$ 279,030	
Grant Match				
City Hall Building				
2022 unspent debt proceeds				
Sports Venue Tax		\$ 478,730		
Tourism and Visitor Bureau		\$ 1,812,537		
College St-Belknap to Columbia				\$ 144,900
Capital Projects				\$ 1,054,857
Tax Increment Financing Projects				
Child Safety				
Court Technology				
Court Building Security				
Consolidated Court Tech/Building Security				
Public Safety				
Estimated Unrestricted Cash Balance 9/30	\$ 262,062	\$ -	\$ -	\$ -

Cash Position continued

	Unified Dispatch Fund	TIF Special Revenue Fund	Non--Major Special Revenue Funds	Primary Government Total
Estimated Cash Balance 10/1	\$ -	\$ 145,216	\$ 269,626	\$ 42,167,646
Net Revenues over(under) Expenditures	\$ 1	\$ 208,298	\$ (140,115)	\$ (10,893,743)
Estimated Cash Balance 9/30	\$ 1	\$ 353,514	\$ 129,511	\$ 31,273,903
Restricted:				
Operational Reserve				\$ 8,186,556
Debt Service				\$ 6,793,935
Grant Match				\$ 150,000
City Hall Building				\$ 2,000,000
2022 unspent debt proceeds				\$ 319,288
Sports Venue Tax				\$ 478,730
Tourism and Visitor Bureau				\$ 1,812,537
College St-Belknap to Columbia				\$ 144,900
Capital Projects				\$ 1,054,857
Tax Increment Financing Projects		\$ 353,514		\$ 353,514
Child Safety			\$ 15,816	\$ 15,816
Court Technology			\$ 12,105	\$ 12,105
Court Building Security			\$ 30,875	\$ 30,875
Consolidated Court Tech/Building Security			\$ 35,533	\$ 35,533
Public Safety			\$ 35,182	\$ 35,182
Estimated Unrestricted Cash Balance 9/30	\$ 1	\$ -	\$ -	\$ 9,850,075

Cash Position - SEDA

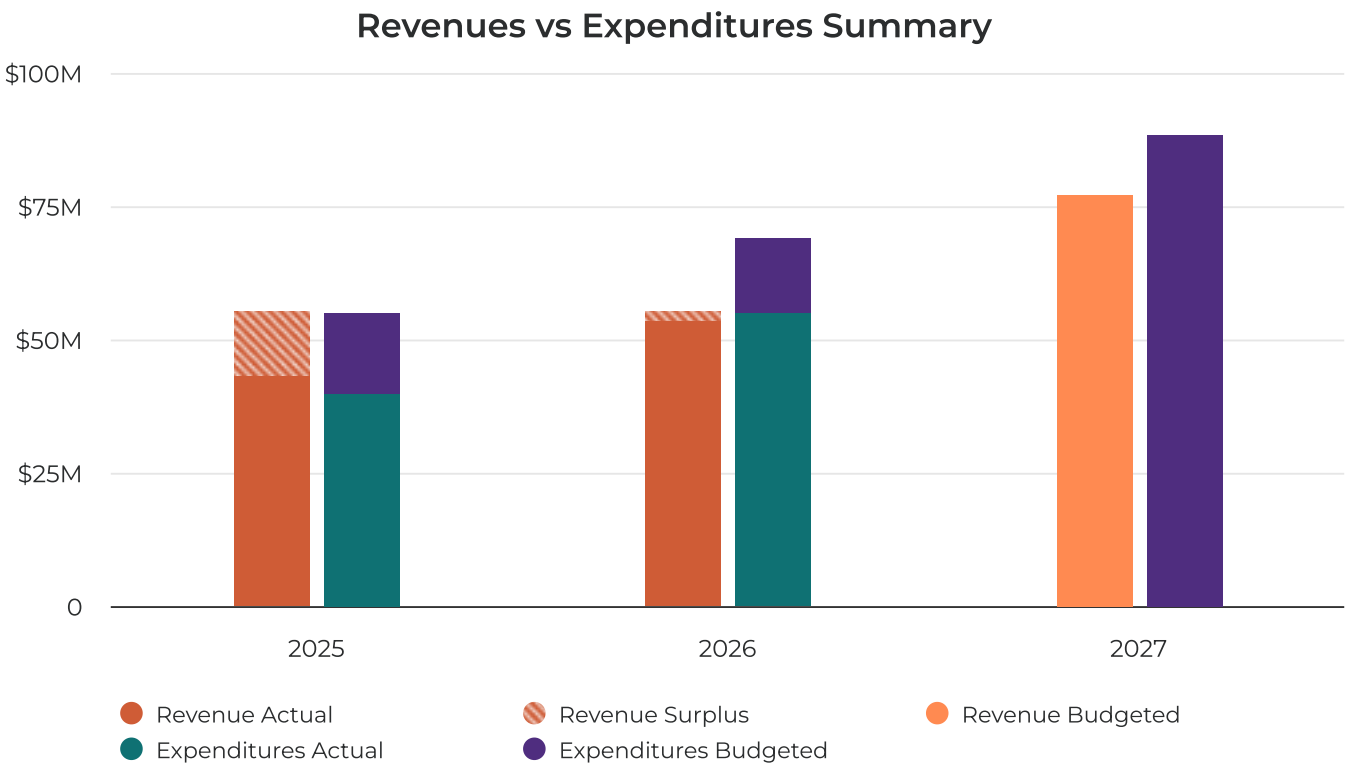
	Discrete Component Unit
Estimated Cash Balance 10/1	\$ 681,422
Net Revenues over(under) Expenditures	\$ (179,964)
Estimated Cash Balance 9/30	\$ 501,458
Restricted:	
Operational Reserve	\$ 164,661
Economic Development Growth Fund	\$ 220,000
Community Development Growth Fund	\$ 116,797
Estimated Unrestricted Cash Balance 9/30	\$ -

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

For fiscal year 2027, expenditures will exceed revenues by approximately \$11.1 million dollars. This budget is a balanced budget with fund balance reserves being utilized for expenditure amounts that exceed the current year's revenue.



Comprehensive Fund Summary

Comprehensive Fund Summary

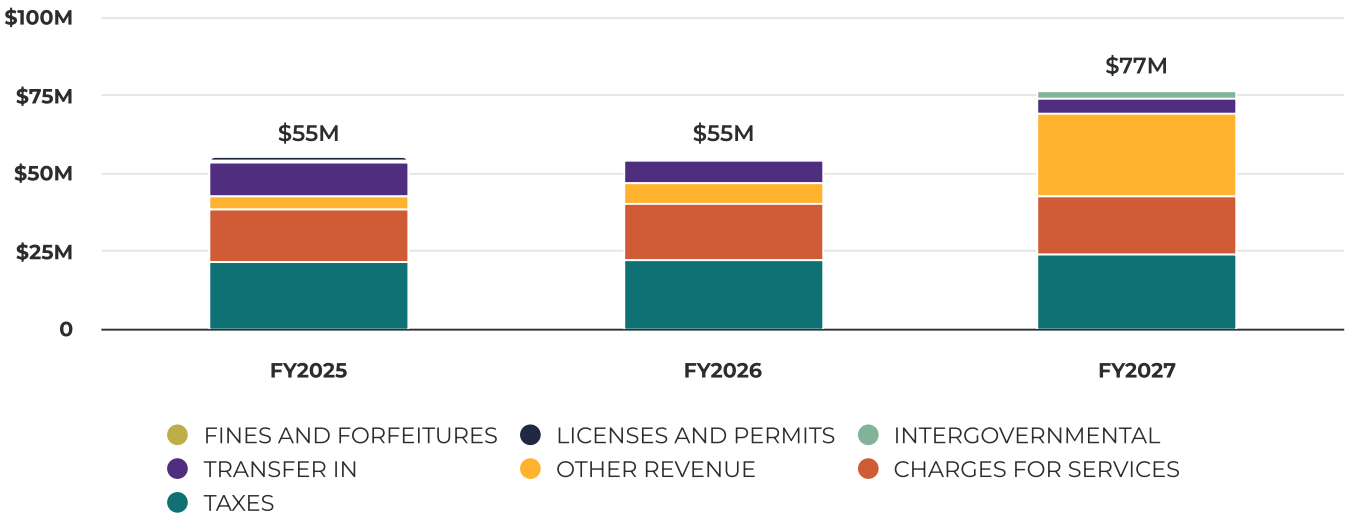
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
Revenues					
TAXES	\$21,170,182	\$21,333,978	\$22,237,851	\$23,724,089	11.20%
LICENSES AND PERMITS	\$988,074	\$507,588	\$376,315	\$539,374	6.26%
FINES AND FORFEITURES	\$334,840	\$254,820	\$231,190	\$242,120	-4.98%
INTERGOVERNMENTAL	\$749,220	\$720,668	\$711,150	\$2,354,404	226.70%
CHARGES FOR SERVICES	\$17,314,342	\$17,653,240	\$18,123,085	\$18,933,443	7.25%
OTHER REVENUE	\$4,276,768	\$6,087,622	\$6,396,256	\$26,581,114	336.64%
TRANSFER IN	\$10,365,192	\$7,133,019	\$7,133,019	\$4,772,361	-33.09%
Total Revenues	\$55,198,619	\$53,690,935	\$55,208,866	\$77,146,905	43.69%
Expenditures					
PERSONNEL COSTS	\$16,390,548	\$19,321,637	\$18,602,787	\$21,674,391	12.18%
OPERATING EXPENDITURES	\$11,830,027	\$15,731,566	\$15,111,159	\$14,128,068	-10.19%
CAPITAL OUTLAY	\$4,866,659	\$20,321,520	\$8,249,568	\$39,857,621	96.14%
DEBT SERVICE	\$3,066,197	\$6,549,639	\$5,792,143	\$7,758,171	18.45%
TRANSFER OUT	\$3,793,325	\$7,163,019	\$7,163,019	\$4,802,361	-32.96%
Total Expenditures	\$39,946,756	\$69,087,381	\$54,918,676	\$88,220,612	27.69%
Total Revenues Less Expenditures	\$15,251,863	-\$15,396,446	\$290,190	-\$11,073,707	-28.08%

Revenues by Revenue Source

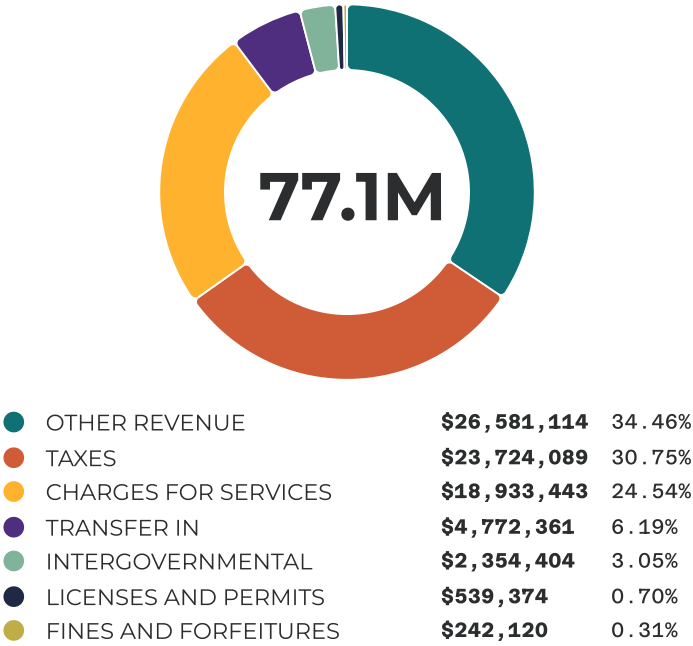
The significant increases in projected revenues are primarily attributable to several key factors, including anticipated debt proceeds, increased participation from other governmental agencies, growth in tax revenues, and adjustments to utility service fees.

- **Other Revenue:** The increase in other revenue is primarily related to anticipated debt proceeds associated with planned debt issuance. These proceeds are expected to provide funding for approved capital improvement projects and related infrastructure needs.
- **Intergovernmental Revenue:** Intergovernmental revenue increases reflect the budgeted participation of other governmental agencies in the funding of reimbursements for services, partnerships in projects or programs, and grants. This revenue represents anticipated contributions and reimbursements from participating agencies.
- **Taxes:** The increase in tax revenue is attributable to anticipated growth in both sales tax and property tax collections. These projections reflect current revenue trends, changes in assessed values, and anticipated economic activity within the community.
- **Charges for Services:** Charges for services are increasing primarily due to a 10% adjustment to both water and wastewater fees. The additional revenue generated by these rate adjustments will support ongoing capital improvement projects and provide funding for debt service associated with capital improvement projects. The rate adjustments are intended to ensure the utility systems have adequate resources to maintain infrastructure, address capital needs, and support long-term system sustainability.

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source



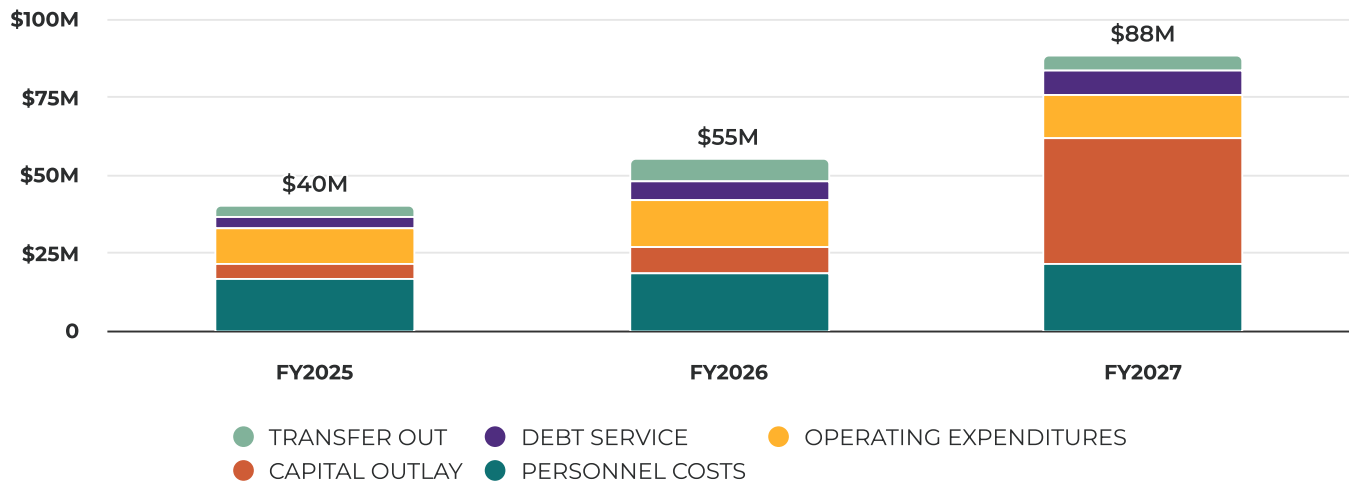
Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TAXES	\$21,170,182	\$21,333,978	\$22,237,851	\$23,724,089	11.20%
LICENSES AND PERMITS	\$988,074	\$507,588	\$376,315	\$539,374	6.26%
FINES AND FORFEITURES	\$334,840	\$254,820	\$231,190	\$242,120	-4.98%
INTERGOVERNMENTAL	\$749,220	\$720,668	\$711,150	\$2,354,404	226.70%
CHARGES FOR SERVICES	\$17,314,342	\$17,653,240	\$18,123,085	\$18,933,443	7.25%
OTHER REVENUE	\$4,276,768	\$6,087,622	\$6,396,256	\$26,581,114	336.64%
TRANSFER IN	\$10,365,192	\$7,133,019	\$7,133,019	\$4,772,361	-33.09%
Total Revenues	\$55,198,619	\$53,690,935	\$55,208,866	\$77,146,905	43.69%

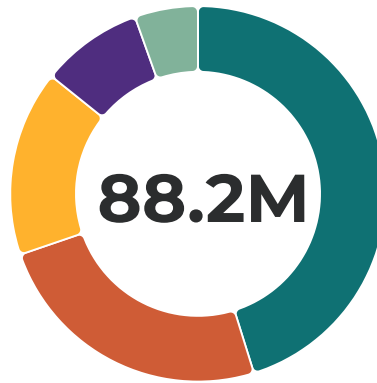
Expenditures by Category

The significant increases in expenditures are reflected in the investment in personnel throughout the organization, debt service for capital equipment and improvements, and capital outlay, primarily in the Water and Wastewater Fund.

Historical Expenditures by Category



FY27 Expenditures by Category



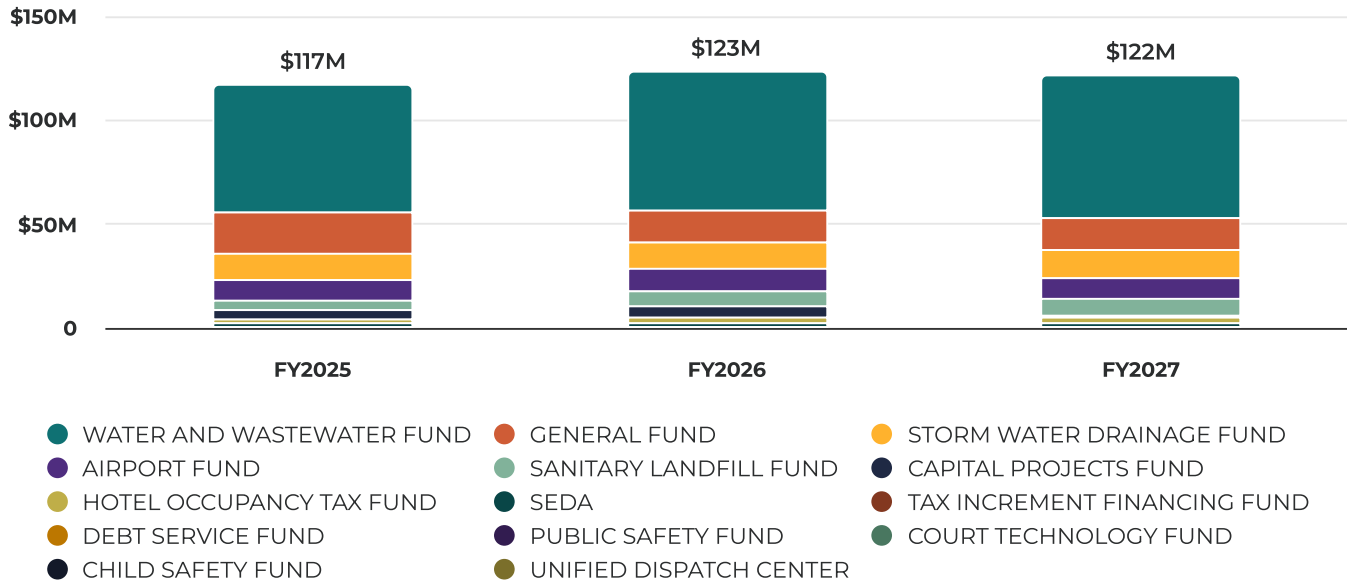
CAPITAL OUTLAY	\$39,857,621	45.18%
PERSONNEL COSTS	\$21,674,391	24.57%
OPERATING EXPENDITURES	\$14,128,068	16.01%
DEBT SERVICE	\$7,758,171	8.79%
TRANSFER OUT	\$4,802,361	5.44%

Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$16,390,548	\$19,321,637	\$18,602,787	\$21,674,391	12.18%
OPERATING EXPENDITURES	\$11,830,027	\$15,731,566	\$15,111,159	\$14,128,068	-10.19%
CAPITAL OUTLAY	\$4,866,659	\$20,321,520	\$8,249,568	\$39,857,621	96.14%
DEBT SERVICE	\$3,066,197	\$6,549,639	\$5,792,143	\$7,758,171	18.45%
TRANSFER OUT	\$3,793,325	\$7,163,019	\$7,163,019	\$4,802,361	-32.96%
Total Expenditures	\$39,946,756	\$69,087,381	\$54,918,676	\$88,220,612	27.69%

Fund Balance

Fund Balance Projections



Financial Summary

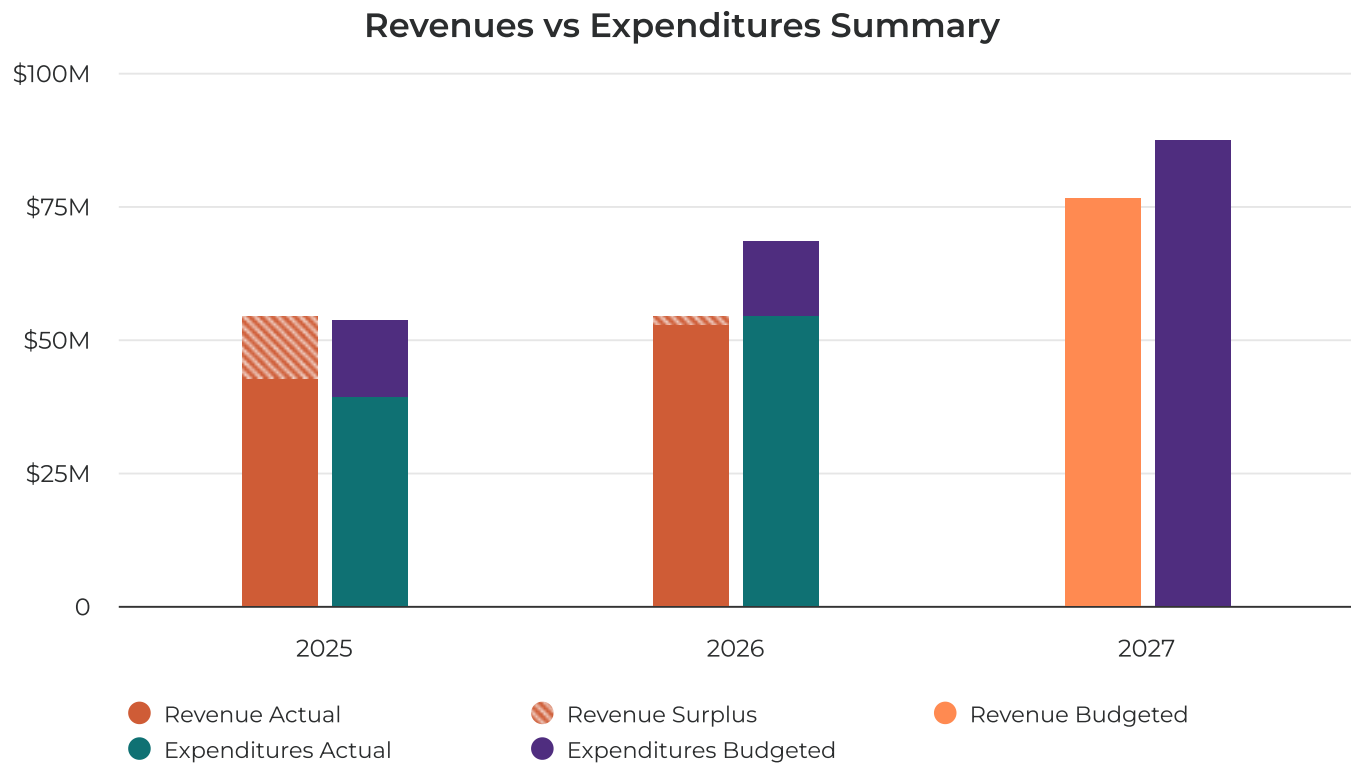
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (\$ Change)
GENERAL FUND	\$20,489,534	\$15,325,062	\$15,214,577	-\$110,485
WATER AND WASTEWATER FUND	\$61,665,817	\$67,040,714	\$68,634,823	\$1,594,109
SANITARY LANDFILL FUND	\$4,534,924	\$7,387,275	\$7,736,439	\$349,164
AIRPORT FUND	\$9,277,423	\$10,060,283	\$10,556,998	\$496,715
STORM WATER DRAINAGE FUND	\$12,522,410	\$13,020,632	\$13,354,416	\$333,784
HOTEL OCCUPANCY TAX FUND	\$2,383,511	\$2,633,967	\$2,805,842	\$171,875
DEBT SERVICE FUND	\$275,341	\$283,991	\$279,836	-\$4,155
CAPITAL PROJECTS FUND	\$4,481,456	\$5,673,392	\$1,122,793	-\$4,550,599
CHILD SAFETY FUND	\$20,092	\$7,467	\$15,816	\$8,349
COURT TECHNOLOGY FUND	\$64,267	\$65,409	\$78,513	\$13,104
PUBLIC SAFETY FUND	\$194,216	\$196,750	\$35,182	-\$161,568
TAX INCREMENT FINANCING FUND	\$158,594	\$240,270	\$448,568	\$208,298
SEDA	\$1,398,919	\$1,485,146	\$1,263,182	-\$221,964
UNIFIED DISPATCH CENTER	-	-	\$1	\$1
Total Fund Balance	\$117,466,504	\$123,420,358	\$121,546,986	-\$1,873,372

Anticipated decreases in fund balance are a result of utilizing accumulated fund balance for projects. The most notable is the \$4.5 million reduction in the Capital Projects Fund where debt proceeds are received in one year then expended in future years. In addition, funds are accumulated in the Capital Projects Fund for street improvements then expended in current and future years.

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



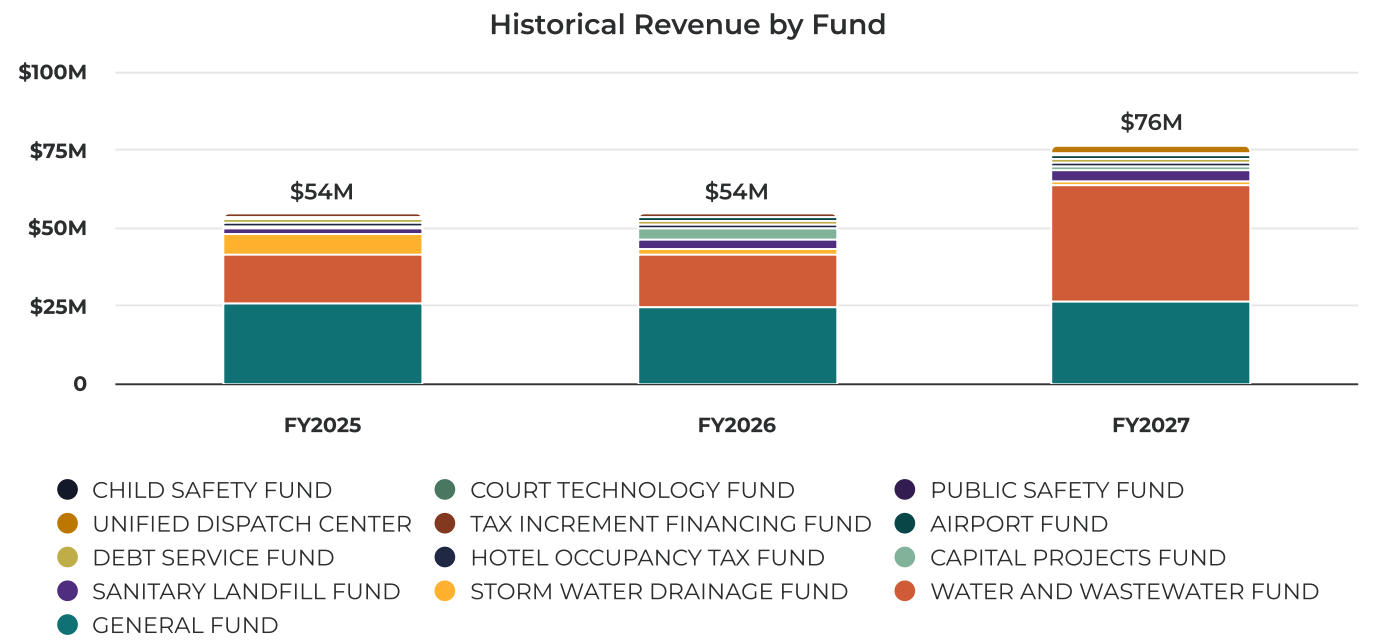
Comprehensive Fund Summary

Comprehensive Fund Summary

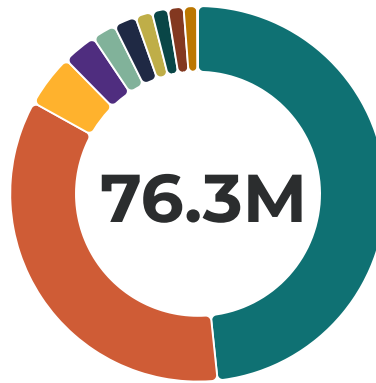
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
Revenues					
TAXES	\$20,383,421	\$20,561,978	\$21,418,177	\$22,879,825	11.27%
LICENSES AND PERMITS	\$988,074	\$507,588	\$376,315	\$539,374	6.26%
FINES AND FORFEITURES	\$334,840	\$254,820	\$231,190	\$242,120	-4.98%
INTERGOVERNMENTAL	\$744,220	\$720,668	\$711,150	\$2,354,404	226.70%
CHARGES FOR SERVICES	\$17,314,342	\$17,653,240	\$18,123,085	\$18,933,443	7.25%
OTHER REVENUE	\$4,253,415	\$6,069,622	\$6,373,606	\$26,561,914	337.62%
TRANSFER IN	\$10,365,192	\$7,133,019	\$7,133,019	\$4,772,361	-33.09%
Total Revenues	\$54,383,505	\$52,900,935	\$54,366,542	\$76,283,441	44.20%
Expenditures					
PERSONNEL COSTS	\$16,037,595	\$18,927,437	\$18,198,811	\$21,226,048	12.14%
OPERATING EXPENDITURES	\$11,552,842	\$15,403,766	\$14,830,038	\$13,802,768	-10.39%
CAPITAL OUTLAY	\$4,825,878	\$20,283,520	\$8,205,308	\$39,857,621	96.50%
DEBT SERVICE	\$3,066,197	\$6,549,639	\$5,792,143	\$7,518,386	14.79%
TRANSFER OUT	\$3,763,325	\$7,133,019	\$7,133,019	\$4,772,361	-33.09%
Total Expenditures	\$39,245,836	\$68,297,381	\$54,159,319	\$87,177,184	27.64%
Total Revenues Less Expenditures	\$15,137,668	-\$15,396,446	\$207,223	-\$10,893,743	-29.25%

Revenues by Fund

Typically, the General Fund receives the largest percentage of revenue for the organization. Due to anticipated debt proceeds, the Water and Wastewater Fund revenue exceeded the General Fund revenue for FY 2027.



FY27 Revenues by Fund



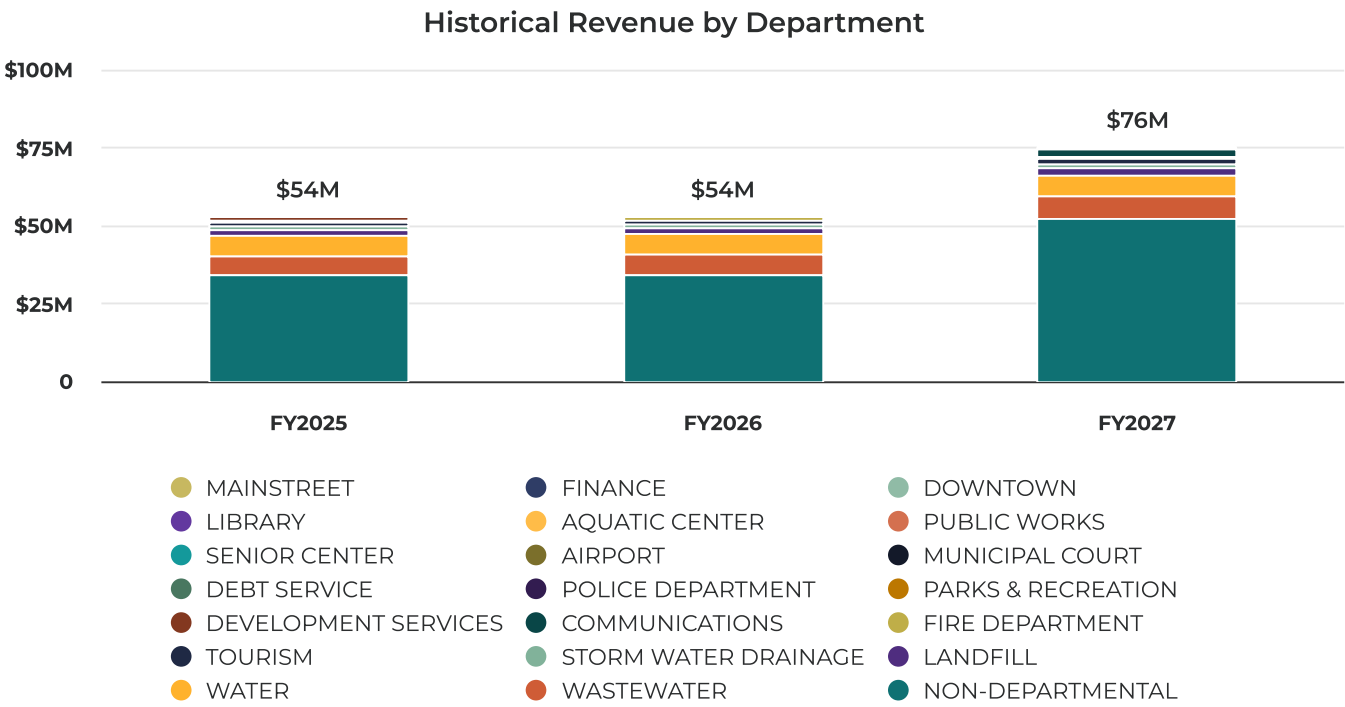
● WATER AND WASTEWATER FUND	\$36,869,661	48.33%
● GENERAL FUND	\$26,489,569	34.73%
● SANITARY LANDFILL FUND	\$3,491,455	4.58%
● UNIFIED DISPATCH CENTER	\$2,255,290	2.96%
● STORM WATER DRAINAGE FUND	\$1,566,980	2.05%
● HOTEL OCCUPANCY TAX FUND	\$1,482,425	1.94%
● DEBT SERVICE FUND	\$1,116,627	1.46%
● CAPITAL PROJECTS FUND	\$1,035,931	1.36%
● TAX INCREMENT FINANCING FUND	\$1,032,248	1.35%
● AIRPORT FUND	\$902,368	1.18%
● COURT TECHNOLOGY FUND	\$18,228	0.02%
● PUBLIC SAFETY FUND	\$14,310	0.02%
● CHILD SAFETY FUND	\$8,349	0.01%

Revenues by Fund

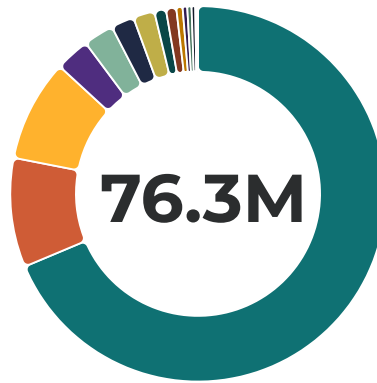
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$25,619,420	\$23,381,043	\$24,288,263	\$26,489,569	13.30%
WATER AND WASTEWATER FUND	\$15,379,794	\$16,786,243	\$16,941,232	\$36,869,661	119.64%
SANITARY LANDFILL FUND	\$2,146,379	\$2,838,025	\$3,083,281	\$3,491,455	23.02%
AIRPORT FUND	\$661,806	\$1,314,798	\$1,239,409	\$902,368	-31.37%
STORM WATER DRAINAGE FUND	\$6,683,348	\$1,514,904	\$1,567,478	\$1,566,980	3.44%
HOTEL OCCUPANCY TAX FUND	\$1,202,000	\$1,168,028	\$1,203,061	\$1,482,425	26.92%
DEBT SERVICE FUND	\$1,140,643	\$1,080,930	\$1,109,075	\$1,116,627	3.30%
CAPITAL PROJECTS FUND	\$600,379	\$3,909,949	\$3,990,144	\$1,035,931	-73.51%
CHILD SAFETY FUND	\$6,143	\$6,970	\$9,020	\$8,349	19.78%
COURT TECHNOLOGY FUND	\$17,073	\$17,130	\$15,975	\$18,228	6.41%
PUBLIC SAFETY FUND	\$103,458	\$7,350	\$16,478	\$14,310	94.69%
TAX INCREMENT FINANCING FUND	\$823,061	\$875,565	\$903,126	\$1,032,248	17.90%
UNIFIED DISPATCH CENTER	-	-	-	\$2,255,290	-
Total Revenues	\$54,383,505	\$52,900,935	\$54,366,542	\$76,283,441	44.20%

Revenues by Department

Non-Departmental revenues are the largest portion of revenue for the organization, as taxes, transfers, and debt proceeds are not considered attributable to any specific department.



FY27 Revenues by Department



NON-DEPARTMENTAL	\$52,381,122	68.67%
WASTEWATER	\$7,173,780	9.40%
WATER	\$6,692,699	8.77%
COMMUNICATIONS	\$2,255,290	2.96%
LANDFILL	\$2,002,605	2.63%
STORM WATER DRAINAGE	\$1,508,580	1.98%
TOURISM	\$1,412,025	1.85%
FIRE DEPARTMENT	\$762,800	1.00%
DEVELOPMENT SERVICES	\$682,300	0.89%
POLICE DEPARTMENT	\$406,864	0.53%
PARKS & RECREATION	\$307,000	0.40%
DEBT SERVICE	\$284,517	0.37%
MUNICIPAL COURT	\$233,995	0.31%
AIRPORT	\$128,870	0.17%
SENIOR CENTER	\$29,720	0.04%
PUBLIC WORKS	\$15,255	0.02%
LIBRARY	\$2,470	0.00%
DOWNTOWN	\$2,150	0.00%
FINANCE	\$1,399	0.00%

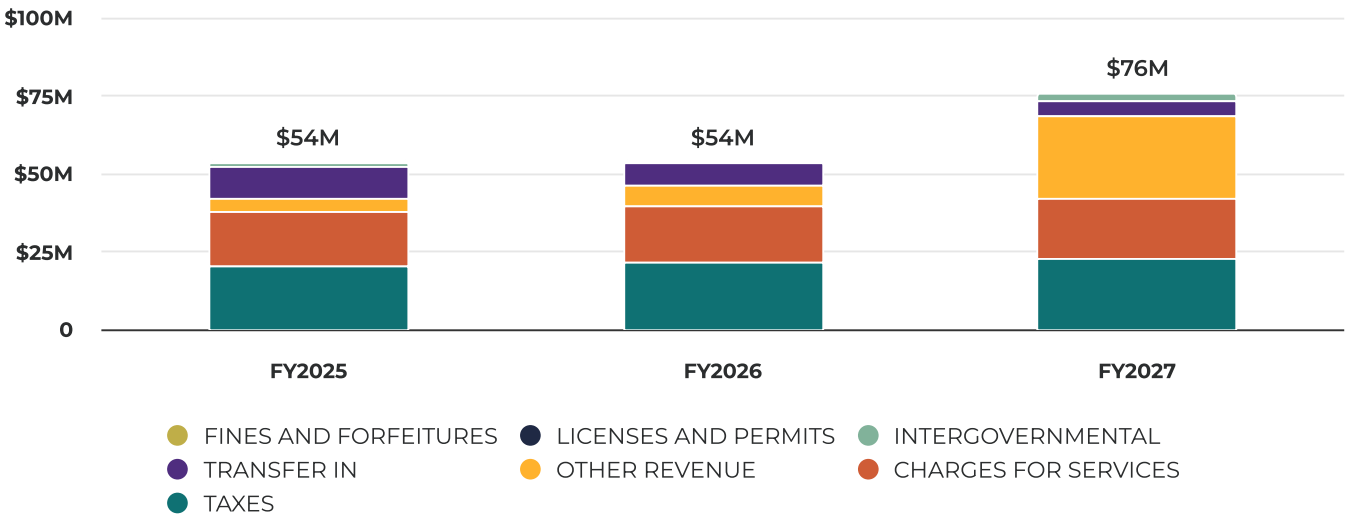
Revenues by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
AIRPORT	\$139,206	\$128,610	\$128,929	\$128,870	0.20%
AQUATIC CENTER	\$35,209	\$56,400	-	-	-100.00%
COMMUNICATIONS	-	-	-	\$2,255,290	-
DEBT SERVICE	\$307,345	\$252,480	\$278,000	\$284,517	12.69%
DEVELOPMENT SERVICES	\$1,078,100	\$539,423	\$398,495	\$682,300	26.49%
DOWNTOWN	\$2,271	\$2,150	\$2,150	\$2,150	-
FINANCE	\$1,403	\$1,390	\$1,390	\$1,399	0.65%
FIRE DEPARTMENT	\$734,010	\$689,300	\$909,564	\$762,800	10.66%
LANDFILL	\$2,002,858	\$1,775,175	\$2,001,152	\$2,002,605	12.81%
LIBRARY	\$8,958	\$1,735	\$4,670	\$2,470	42.36%
MAINSTREET	-	-	\$50	-	-
MUNICIPAL COURT	\$241,494	\$248,570	\$222,890	\$233,995	-5.86%
NON- DEPARTMENTAL	\$34,230,453	\$32,914,873	\$34,007,107	\$52,381,122	59.14%
PARKS & RECREATION	\$479,071	\$351,935	\$355,515	\$307,000	-12.77%
POLICE DEPARTMENT	\$338,518	\$347,145	\$319,485	\$406,864	17.20%
PUBLIC WORKS	\$20,275	\$15,255	\$15,255	\$15,255	-
SENIOR CENTER	\$26,473	\$29,720	\$46,270	\$29,720	-
STORM WATER DRAINAGE	\$1,455,450	\$1,454,904	\$1,498,728	\$1,508,580	3.69%
TOURISM	\$1,113,378	\$1,088,028	\$1,117,061	\$1,412,025	29.78%
WASTEWATER	\$6,061,331	\$6,503,348	\$6,654,343	\$7,173,780	10.31%
WATER	\$6,107,703	\$6,500,494	\$6,405,488	\$6,692,699	2.96%
Total Revenues	\$54,383,505	\$52,900,935	\$54,366,542	\$76,283,441	44.20%

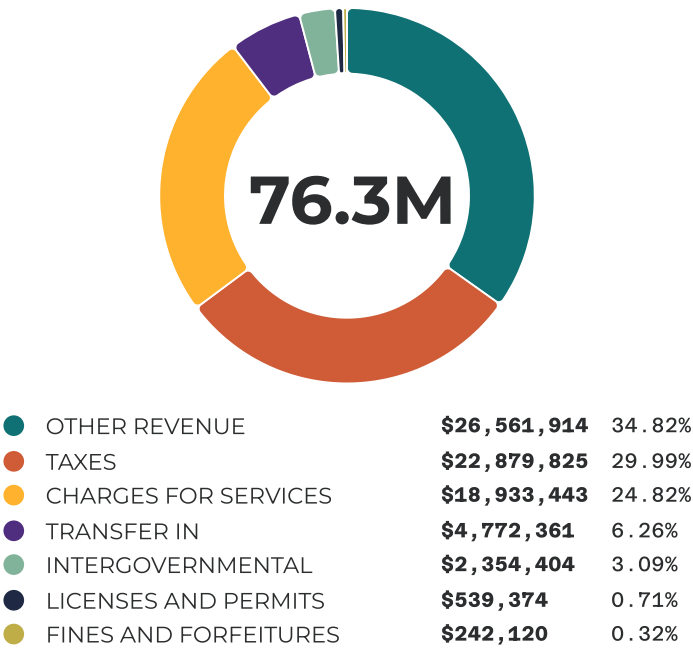
Revenues by Revenue Source

Taxes are typically the largest revenue source for the organization, but other revenue exceeded taxes this year due to anticipated debt proceeds.

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source

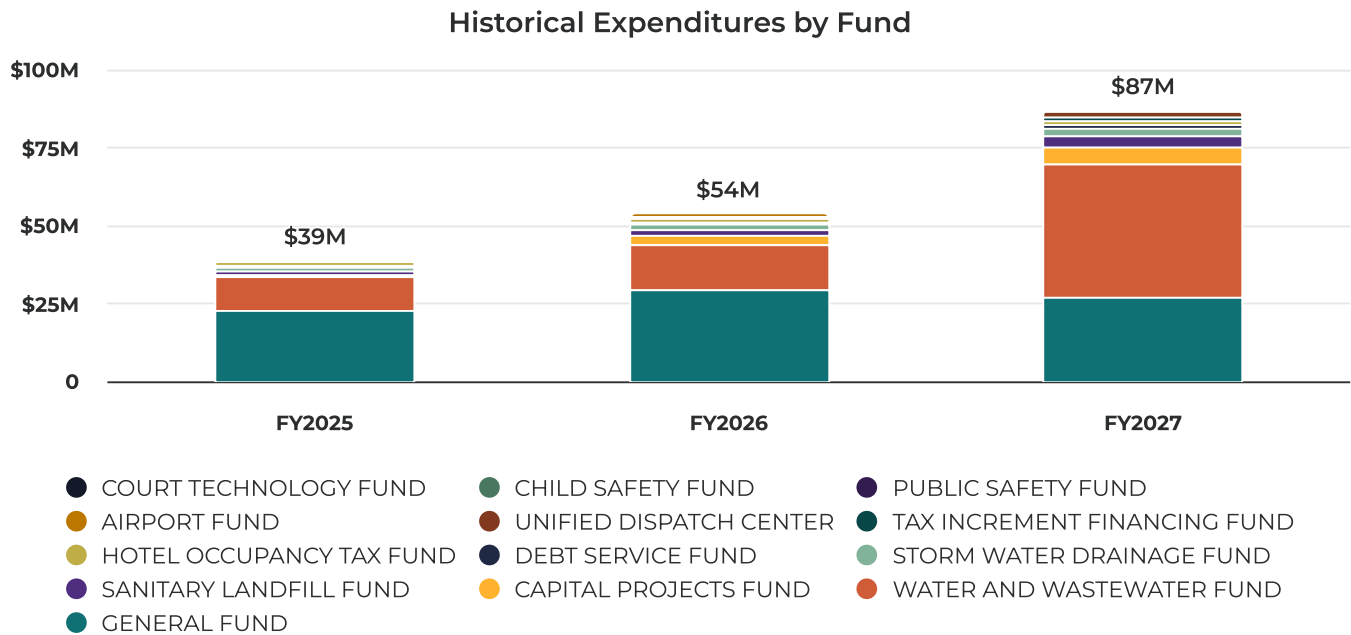


Revenues by Revenue Source

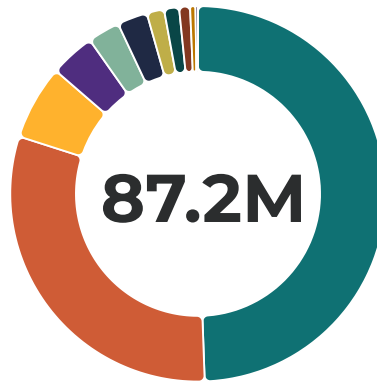
Category	FY 2026 YTD	FY 2026 Council Adopted Budget	FY 2027 Budgeted	FY 2026 Council Adopted Budget vs. FY 2027 Budgeted (% Change)
TAXES	\$19,759,886	\$20,561,978	\$22,879,825	11.27%
LICENSES AND PERMITS	\$325,388	\$507,588	\$539,374	6.26%
FINES AND FORFEITURES	\$218,821	\$254,820	\$242,120	-4.98%
INTERGOVERNMENTAL	\$548,108	\$436,015	\$2,354,404	439.98%
CHARGES FOR SERVICES	\$15,117,467	\$17,653,240	\$18,933,443	7.25%
OTHER REVENUE	\$6,110,100	\$5,752,634	\$26,561,914	361.73%
TRANSFER IN	\$6,633,828	\$6,633,828	\$4,772,361	-28.06%
Total Revenues	\$48,713,598	\$51,800,103	\$76,283,441	47.27%

Expenditures by Fund

The significant increase in expenditures relates to personnel throughout the organization and capital improvements, primarily in the Water and Wastewater Fund.



FY27 Expenditures by Fund



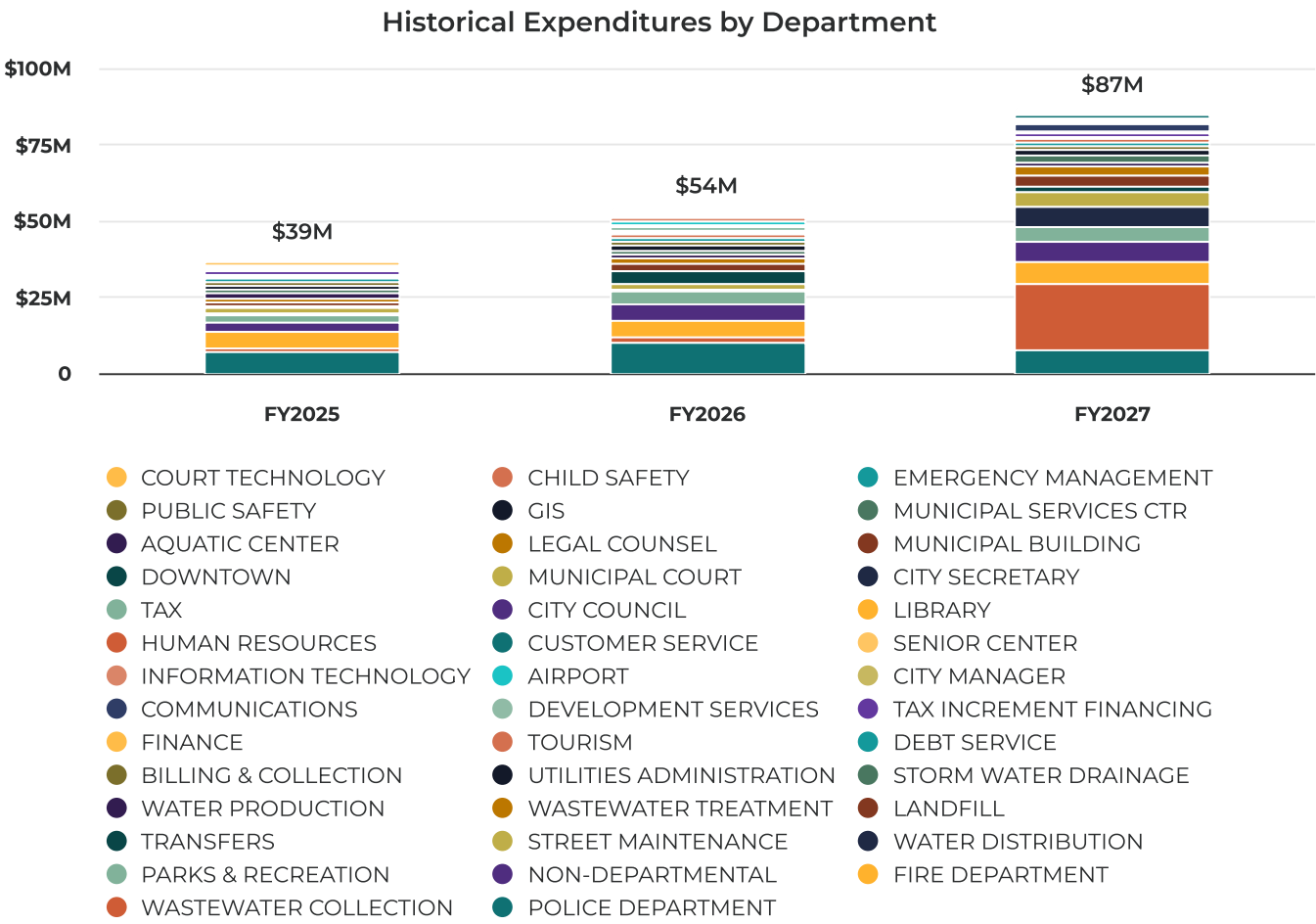
● WATER AND WASTEWATER FUND	\$43,089,319	49.43%
● GENERAL FUND	\$26,600,054	30.51%
● CAPITAL PROJECTS FUND	\$5,586,530	6.41%
● SANITARY LANDFILL FUND	\$3,393,129	3.89%
● STORM WATER DRAINAGE FUND	\$2,413,196	2.77%
● UNIFIED DISPATCH CENTER	\$2,255,289	2.59%
● HOTEL OCCUPANCY TAX FUND	\$1,310,550	1.50%
● DEBT SERVICE FUND	\$1,120,782	1.29%
● TAX INCREMENT FINANCING FUND	\$823,950	0.95%
● AIRPORT FUND	\$403,383	0.46%
● PUBLIC SAFETY FUND	\$175,878	0.20%
● COURT TECHNOLOGY FUND	\$5,124	0.01%

Expenditures by Fund

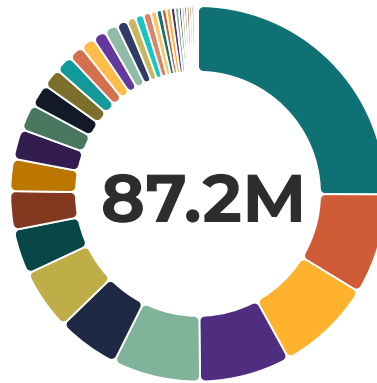
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$22,510,522	\$30,521,348	\$29,452,735	\$26,600,054	-12.85%
WATER AND WASTEWATER FUND	\$10,752,142	\$21,781,330	\$14,169,654	\$43,089,319	97.83%
SANITARY LANDFILL FUND	\$741,332	\$2,665,300	\$2,368,074	\$3,393,129	27.31%
AIRPORT FUND	\$382,092	\$1,240,124	\$1,201,490	\$403,383	-67.47%
STORM WATER DRAINAGE FUND	\$1,203,919	\$1,696,587	\$1,244,256	\$2,413,196	42.24%
HOTEL OCCUPANCY TAX FUND	\$698,834	\$1,027,400	\$952,605	\$1,310,550	27.56%
DEBT SERVICE FUND	\$1,098,806	\$1,100,725	\$1,100,425	\$1,120,782	1.82%
CAPITAL PROJECTS FUND	\$996,663	\$7,380,473	\$2,798,208	\$5,586,530	-24.31%
CHILD SAFETY FUND	-	\$22,050	\$21,645	-	-100.00%
COURT TECHNOLOGY FUND	\$884	\$14,833	\$14,833	\$5,124	-65.46%
PUBLIC SAFETY FUND	\$37,593	\$25,761	\$13,944	\$175,878	582.73%
TAX INCREMENT FINANCING FUND	\$823,050	\$821,450	\$821,450	\$823,950	0.30%
UNIFIED DISPATCH CENTER	-	-	-	\$2,255,289	-
Total Expenditures	\$39,245,836	\$68,297,381	\$54,159,319	\$87,177,184	27.64%

Expenditures by Department

The Police Department has been one of the largest expenditures for the city, but due to capital projects, the Wastewater Department has the largest expenditures for FY 2027.



FY27 Expenditures by Department



WASTEWATER COLLECTION	\$21,840,774	25.05%
POLICE DEPARTMENT	\$7,562,575	8.67%
FIRE DEPARTMENT	\$7,209,514	8.27%
WATER DISTRIBUTION	\$6,821,814	7.83%
NON-DEPARTMENTAL	\$6,587,464	7.56%
PARKS & RECREATION	\$4,673,295	5.36%
STREET MAINTENANCE	\$4,598,210	5.27%
LANDFILL	\$3,393,129	3.89%
WASTEWATER TREATMENT	\$2,898,709	3.33%
STORM WATER DRAINAGE	\$2,413,196	2.77%
COMMUNICATIONS	\$2,255,289	2.59%
TRANSFERS	\$1,979,929	2.27%
UTILITIES ADMINISTRATION	\$1,709,025	1.96%
WATER PRODUCTION	\$1,467,487	1.68%
TOURISM	\$1,310,550	1.50%
DEBT SERVICE	\$1,120,782	1.29%
BILLING & COLLECTION	\$1,091,619	1.25%
FINANCE	\$1,002,287	1.15%
DEVELOPMENT SERVICES	\$998,228	1.15%
TAX INCREMENT FINANCING	\$823,950	0.95%
CUSTOMER SERVICE	\$672,427	0.77%
INFORMATION TECHNOLOGY	\$619,590	0.71%
CITY MANAGER	\$574,238	0.66%
HUMAN RESOURCES	\$439,904	0.50%
AIRPORT	\$403,383	0.46%
SENIOR CENTER	\$337,798	0.39%
LIBRARY	\$336,151	0.39%
TAX	\$324,239	0.37%
CITY SECRETARY	\$281,584	0.32%
DOWNTOWN	\$206,563	0.24%
MUNICIPAL COURT	\$200,996	0.23%
MUNICIPAL BUILDING	\$187,023	0.21%
CITY COUNCIL	\$186,462	0.21%
LEGAL COUNSEL	\$185,123	0.21%
PUBLIC SAFETY	\$175,878	0.20%
GIS	\$140,855	0.16%
MUNICIPAL SERVICES CTR	\$83,355	0.10%
AQUATIC CENTER	\$37,261	0.04%
EMERGENCY MANAGEMENT	\$21,404	0.02%

● COURT TECHNOLOGY

\$5,124

0.01%

Expenditures by Department

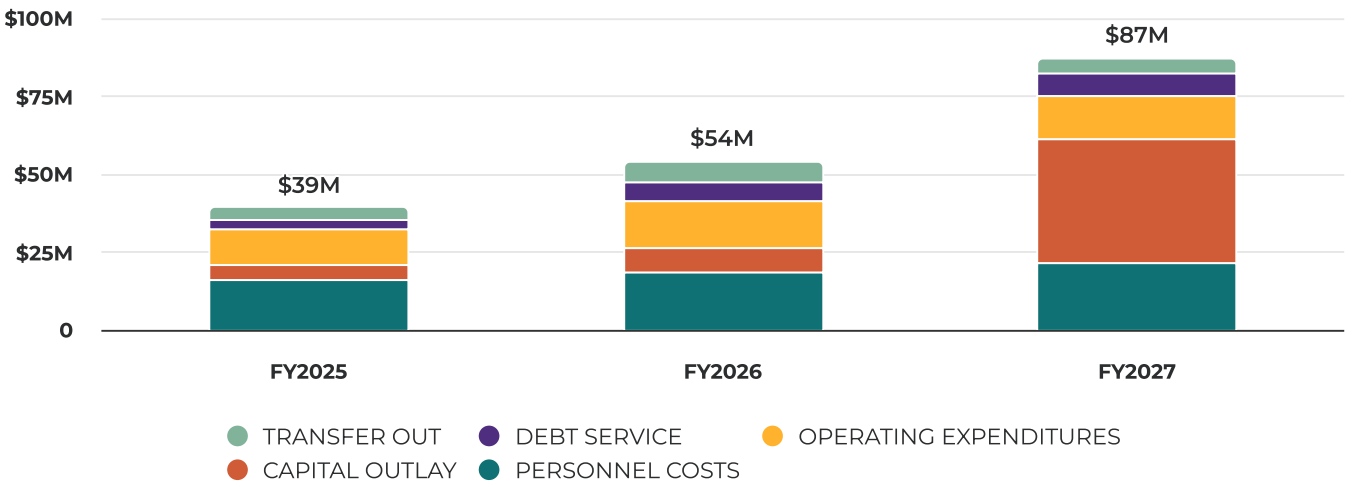
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
AIRPORT	\$382,092	\$1,240,124	\$1,201,490	\$403,383	-67.47%
AQUATIC CENTER	\$272,382	\$112,804	\$90,549	\$37,261	-66.97%
BILLING & COLLECTION	\$1,203,503	\$1,328,365	\$1,397,209	\$1,091,619	-17.82%
CHILD SAFETY	-	\$22,050	\$21,645	-	-100.00%
CITY COUNCIL	\$489,710	\$192,126	\$203,029	\$186,462	-2.95%
CITY MANAGER	\$462,413	\$988,166	\$986,111	\$574,238	-41.89%
CITY SECRETARY	\$229,567	\$255,665	\$269,607	\$281,584	10.14%
COMMUNICATIONS	-	-	-	\$2,255,289	-
COURT TECHNOLOGY	\$884	\$14,833	\$14,833	\$5,124	-65.46%
CUSTOMER SERVICE	\$304,624	\$755,836	\$692,259	\$672,427	-11.04%
DEBT SERVICE	\$1,098,806	\$1,100,725	\$1,100,425	\$1,120,782	1.82%
DEVELOPMENT SERVICES	\$614,377	\$1,048,657	\$808,432	\$998,228	-4.81%
DOWNTOWN	\$165,623	\$190,914	\$174,332	\$206,563	8.20%
EMERGENCY MANAGEMENT	\$16,164	\$21,660	\$18,000	\$21,404	-1.18%
FINANCE	\$727,702	\$899,648	\$898,702	\$1,002,287	11.41%
FIRE DEPARTMENT	\$5,157,441	\$5,780,813	\$5,686,951	\$7,209,514	24.71%
GIS	\$91,324	\$130,425	\$127,555	\$140,855	8.00%
HUMAN RESOURCES	\$261,672	\$365,366	\$285,635	\$439,904	20.40%
INFORMATION TECHNOLOGY	\$528,422	\$675,608	\$711,401	\$619,590	-8.29%
LANDFILL	\$741,332	\$2,665,300	\$2,368,074	\$3,393,129	27.31%
LEGAL COUNSEL	\$100,677	\$160,053	\$149,429	\$185,123	15.66%
LIBRARY	\$280,003	\$328,611	\$331,683	\$336,151	2.29%
MUNICIPAL BUILDING	\$130,933	\$158,135	\$137,645	\$187,023	18.27%
MUNICIPAL COURT	\$172,613	\$182,355	\$184,514	\$200,996	10.22%
MUNICIPAL SERVICES CTR	\$139,550	\$216,386	\$156,946	\$83,355	-61.48%
NON- DEPARTMENTAL	\$3,254,150	\$5,937,652	\$5,185,438	\$6,587,464	10.94%
PARKS & RECREATION	\$2,666,819	\$6,598,617	\$4,194,523	\$4,673,295	-29.18%
POLICE DEPARTMENT	\$7,212,097	\$10,254,188	\$10,232,355	\$7,562,575	-26.25%
PUBLIC SAFETY	\$37,593	\$25,761	\$13,944	\$175,878	582.73%
SENIOR CENTER	\$1,067,617	\$286,718	\$279,958	\$337,798	17.82%
STORM WATER DRAINAGE	\$1,203,919	\$1,696,587	\$1,244,256	\$2,413,196	42.24%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
STREET MAINTENANCE	\$1,639,835	\$4,313,961	\$1,582,641	\$4,598,210	6.59%
TAX	\$234,591	\$314,067	\$314,067	\$324,239	3.24%
TAX INCREMENT FINANCING	\$823,050	\$821,450	\$821,450	\$823,950	0.30%
TOURISM	\$698,834	\$1,027,400	\$952,605	\$1,310,550	27.56%
TRANSFERS	\$845,654	\$4,426,878	\$4,426,878	\$1,979,929	-55.27%
UTILITIES ADMINISTRATION	\$1,010,520	\$2,090,956	\$1,535,511	\$1,709,025	-18.27%
WASTEWATER COLLECTION	\$896,992	\$3,189,634	\$1,320,434	\$21,840,774	584.74%
WASTEWATER TREATMENT	\$1,527,658	\$2,903,198	\$1,835,609	\$2,898,709	-0.15%
WATER DISTRIBUTION	\$582,653	\$4,081,268	\$737,376	\$6,821,814	67.15%
WATER PRODUCTION	\$1,972,041	\$1,494,421	\$1,465,818	\$1,467,487	-1.80%
Total Expenditures	\$39,245,836	\$68,297,381	\$54,159,319	\$87,177,184	27.64%

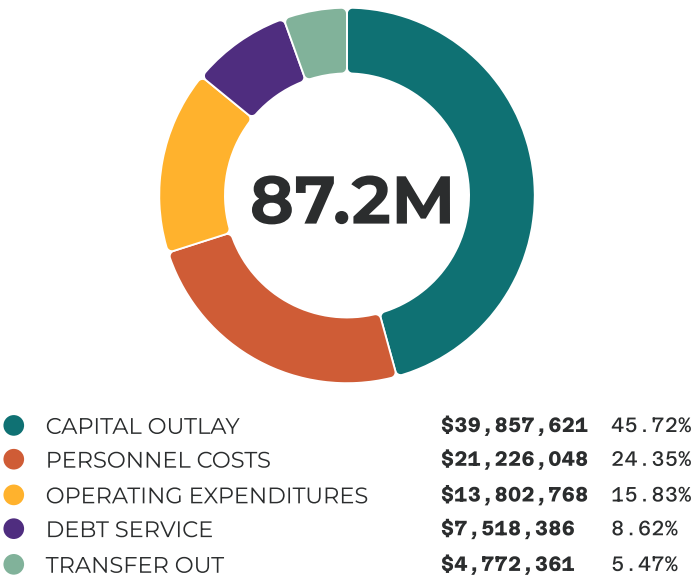
Expenditures by Category

As government is a service organization, personnel costs are typically a significant portion of expenditures. However, in spite of the considerable investment in salary increases and benefits for FY 2027, investment in capital outlay is over 45% of the budget.

Historical Expenditures by Category



FY27 Expenditures by Category

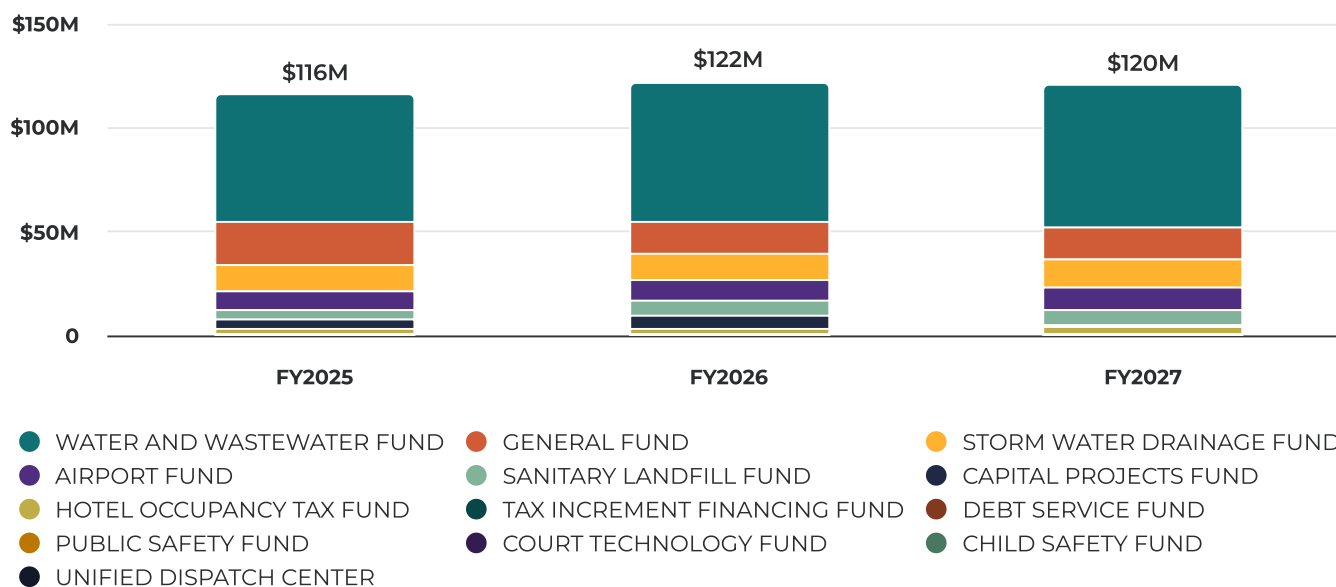


Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$16,037,595	\$18,927,437	\$18,198,811	\$21,226,048	12.14%
OPERATING EXPENDITURES	\$11,552,842	\$15,403,766	\$14,830,038	\$13,802,768	-10.39%
CAPITAL OUTLAY	\$4,825,878	\$20,283,520	\$8,205,308	\$39,857,621	96.50%
DEBT SERVICE	\$3,066,197	\$6,549,639	\$5,792,143	\$7,518,386	14.79%
TRANSFER OUT	\$3,763,325	\$7,133,019	\$7,133,019	\$4,772,361	-33.09%
Total Expenditures	\$39,245,836	\$68,297,381	\$54,159,319	\$87,177,184	27.64%

Fund Balance

Fund Balance Projections



Financial Summary

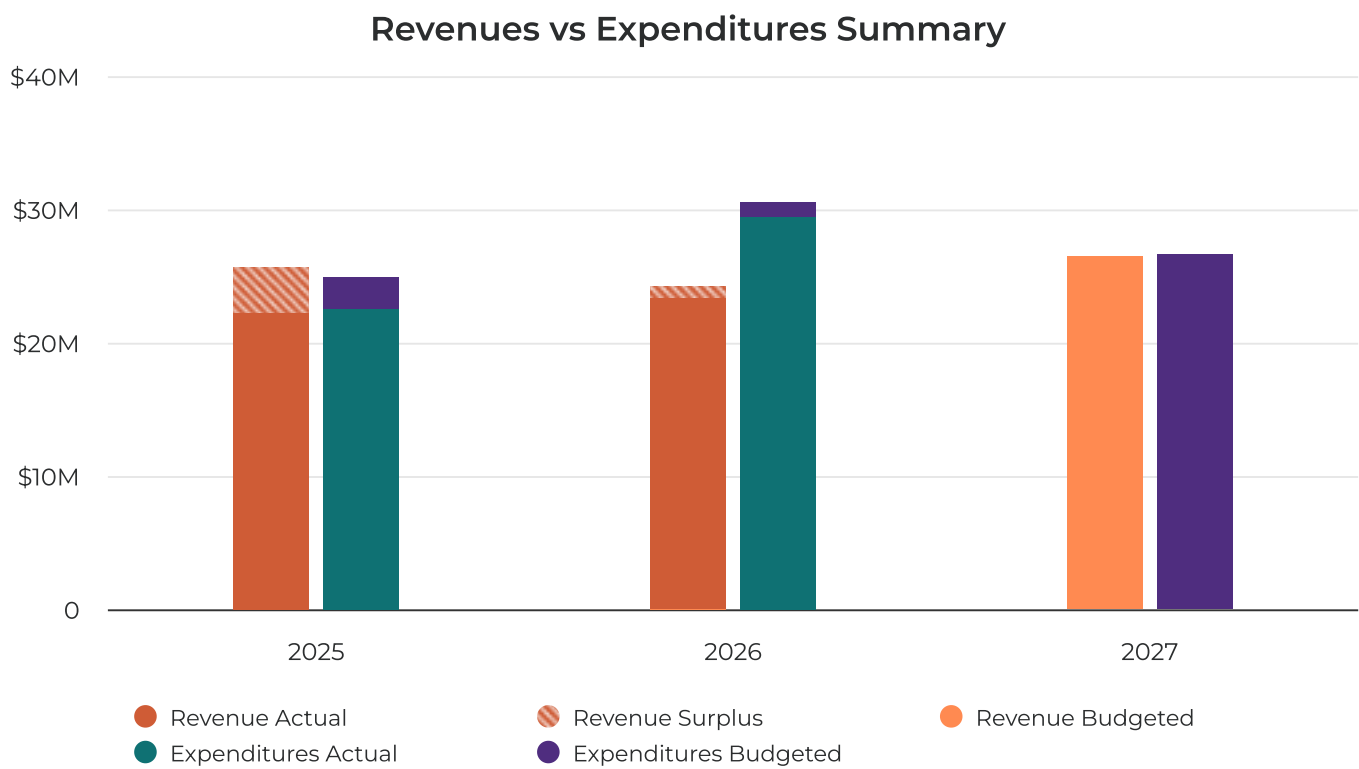
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
GENERAL FUND	\$20,489,534	\$15,325,062	\$15,214,577	-0.72%
WATER AND WASTEWATER FUND	\$61,665,817	\$67,040,714	\$68,634,823	2.38%
SANITARY LANDFILL FUND	\$4,534,924	\$7,387,275	\$7,736,439	4.73%
AIRPORT FUND	\$9,277,423	\$10,060,283	\$10,556,998	4.94%
STORM WATER DRAINAGE FUND	\$12,522,410	\$13,020,632	\$13,354,416	2.56%
HOTEL OCCUPANCY TAX FUND	\$2,383,511	\$2,633,967	\$2,805,842	6.53%
DEBT SERVICE FUND	\$275,341	\$283,991	\$279,836	-1.46%
CAPITAL PROJECTS FUND	\$4,481,456	\$5,673,392	\$1,122,793	-80.21%
CHILD SAFETY FUND	\$20,092	\$7,467	\$15,816	111.81%
COURT TECHNOLOGY FUND	\$64,267	\$65,409	\$78,513	20.03%
PUBLIC SAFETY FUND	\$194,216	\$196,750	\$35,182	-82.12%
TAX INCREMENT FINANCING FUND	\$158,594	\$240,270	\$448,568	86.69%
UNIFIED DISPATCH CENTER	-	-	\$1	-
Total Fund Balance	\$116,067,585	\$121,935,212	\$120,283,804	-1.35%

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, Aquatics, 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

Expenditures are budgeted to exceed revenue by \$110,000 for FY 2027. Fund balance reserves accumulated from budgeted but unspent expenditures are being used to balance the budget.



Comprehensive Fund Summary

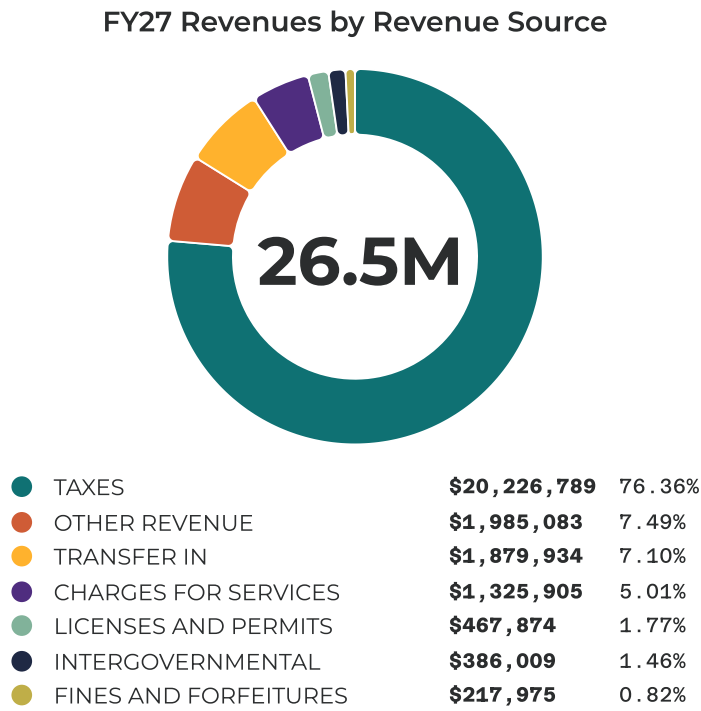
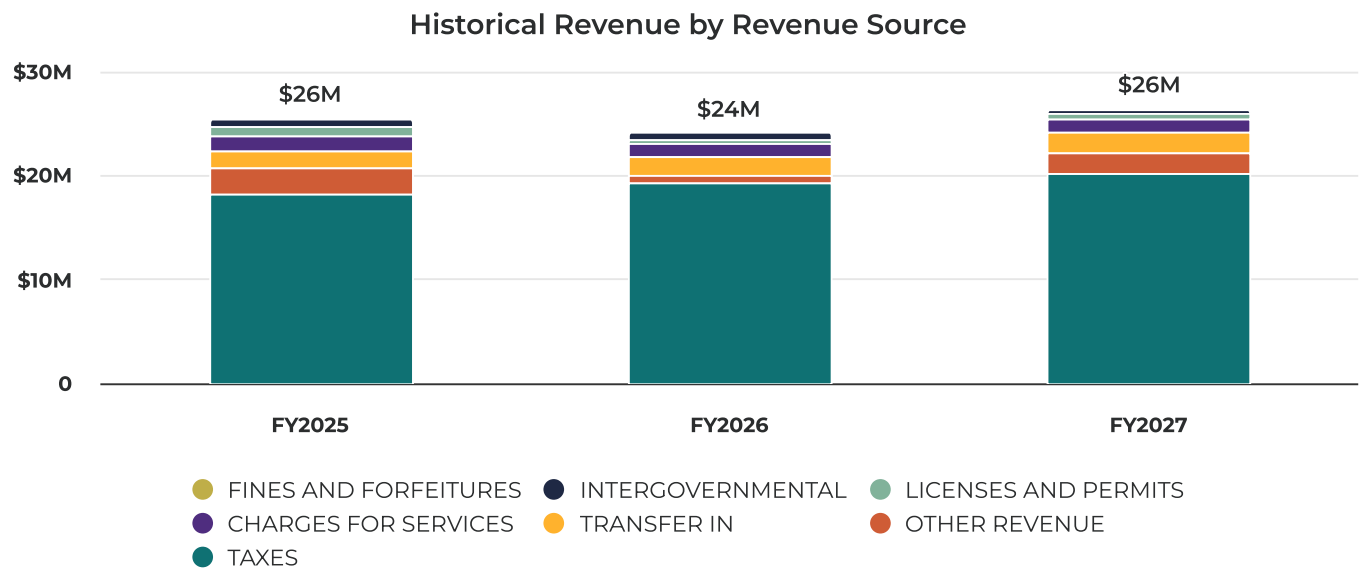
General Fund revenue increased \$3.1 million. The increase in taxes of \$1.8 million reflects the increase in taxable values and the tax rate, as well as an increase in sales tax that depicts continued growth in the economy. The increase of \$1.3 million in other revenue is due to anticipated debt proceeds.

Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
TAXES	\$18,182,840	\$18,421,659	\$19,174,526	\$20,226,789	\$1,805,130
LICENSES AND PERMITS	\$896,681	\$485,088	\$356,315	\$467,874	-\$17,214
FINES AND FORFEITURES	\$226,864	\$233,440	\$209,375	\$217,975	-\$15,465
INTERGOVERNMENTAL	\$640,720	\$617,318	\$602,372	\$386,009	-\$231,309
CHARGES FOR SERVICES	\$1,489,028	\$1,189,705	\$1,373,964	\$1,325,905	\$136,200
OTHER REVENUE	\$2,545,696	\$669,908	\$807,786	\$1,985,083	\$1,315,175
TRANSFER IN	\$1,637,591	\$1,763,925	\$1,763,925	\$1,879,934	\$116,009
Total Revenues	\$25,619,420	\$23,381,043	\$24,288,263	\$26,489,569	\$3,108,526
Expenditures					
PERSONNEL COSTS	\$13,610,684	\$15,907,063	\$15,397,869	\$15,814,247	-\$92,816
OPERATING EXPENDITURES	\$5,659,077	\$8,097,798	\$7,735,106	\$6,225,198	-\$1,872,600
CAPITAL OUTLAY	\$1,824,515	\$1,460,354	\$1,263,658	\$1,780,594	\$320,240
DEBT SERVICE	\$994,165	\$703,120	\$703,089	\$873,950	\$170,830
TRANSFER OUT	\$422,080	\$4,353,013	\$4,353,013	\$1,906,065	-\$2,446,948
Total Expenditures	\$22,510,522	\$30,521,348	\$29,452,735	\$26,600,054	-\$3,921,294
Total Revenues Less Expenditures	\$3,108,898	-\$7,140,305	-\$5,164,472	-\$110,485	\$7,029,820

Revenues by Revenue Source

Taxes have been and remain the predominant revenue source at over 76% for the General Fund. Increases in property tax and sales tax depict the growing economy.



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TAXES					
PROPERTY TAX	\$7,424,650	\$7,924,389	\$7,924,389	\$8,660,891	9.29%
REFUNDS ON PROPERTY TAXES	-\$27,110	-\$25,000	-	-	-100.00%
PENALTY & INTEREST	\$48,194	\$39,622	\$50,000	\$41,122	3.79%
LATE RENDITION	\$5,193	\$3,500	\$11,000	\$5,000	42.86%
LATE RENDITION FEES	-\$446	-	-\$144	-	-
PENALTY & INTEREST-LATE RENDITION	\$383	-	-	-	-
CITY SALES TAX	\$8,547,744	\$8,212,020	\$8,892,757	\$9,159,541	11.54%
MIXED DRINKS TAX	\$95,282	\$90,000	\$102,000	\$103,200	14.67%
TELEPHONE FRANCHISE TAX	\$25,694	\$27,200	\$11,600	\$11,200	-58.82%
ELECTRIC FRANCHISE TAX	\$781,744	\$792,933	\$799,971	\$804,774	1.49%
GAS FRANCHISE TAX	\$163,719	\$154,743	\$186,701	\$171,230	10.65%
CABLE TV FRANCHISE TAX	\$32,459	\$48,000	\$28,000	\$27,200	-43.33%
CABLE TV PEG FEE	\$6,492	\$9,600	\$5,600	\$5,440	-43.33%
WATER/WW FRANCHISE TAX	\$823,105	\$898,652	\$898,652	\$966,459	7.55%
GARBAGE FRANCHISE TAX	\$255,739	\$246,000	\$264,000	\$270,732	10.05%
Total TAXES	\$18,182,840	\$18,421,659	\$19,174,526	\$20,226,789	9.80%
LICENSES AND PERMITS					
ANIMAL PERMIT FEES	\$330	\$300	\$300	\$300	-
SOLICITOR'S LICENSES	\$820	\$250	\$500	\$350	40.00%
GARAGE SALE PERMITS	\$1,403	\$1,390	\$1,390	\$1,399	0.65%
LIQUOR LICENSE APPLICATION FEE	\$2,225	\$500	\$100	\$100	-80.00%
PRIVATE EMS PROVIDER LICENSE	\$25	\$25	\$25	\$25	-
BUILDING PERMITS	\$580,951	\$360,000	\$200,184	\$324,000	-10.00%
P&Z AND BOA APPLICATIONS	\$11,122	\$8,430	\$7,500	\$7,910	-6.17%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FILING FEES - SUBD. PLATTS	\$3,635	-	\$9,470	\$9,930	-
ELECTRICAL PERMITS	\$4,890	\$3,500	\$4,270	\$4,550	30.00%
MOBILE HOME PARK FEES	\$6,525	\$2,000	\$2,950	\$7,400	270.00%
PLUMBING PERMITS	\$6,200	\$6,500	\$5,550	\$5,000	-23.08%
MECHANICAL PERMITS	\$2,050	\$700	\$1,000	\$3,000	328.57%
MOBILE HOME PERMITS	\$200	\$6,150	\$50	\$250	-95.93%
FOOD SERVICE PERMITS	\$56,595	\$55,648	\$56,432	\$55,214	-0.78%
PLAN REVIEW / FIRE CODE	\$201,943	\$30,000	\$46,994	\$30,271	0.90%
BACK FLOW TESTING	\$17,592	\$9,495	\$18,900	\$17,775	87.20%
FIRE PERMITS	\$175	\$200	\$700	\$400	100.00%
Total LICENSES AND PERMITS	\$896,681	\$485,088	\$356,315	\$467,874	-3.55%
FINES AND FORFEITURES					
MUNICIPAL COURT FINES	\$206,193	\$213,900	\$190,100	\$198,700	-7.11%
COURT COSTS	\$18,478	\$18,100	\$18,100	\$18,100	-
COLLECTION AGENCY FEE	\$340	-	-	-	-
LOCAL TRUANCY PREVENTION & DIVERSION FUND	\$80	\$40	-	-	-100.00%
MUNICIPAL JURY FUND	\$165	-	-	-	-
OMNIBASE REIMBURSEMENT FEE	\$756	\$500	\$500	\$500	-
TIME PAYMENT REIMBURSEMENT FEE	\$853	\$900	\$675	\$675	-25.00%
Total FINES AND FORFEITURES	\$226,864	\$233,440	\$209,375	\$217,975	-6.62%
INTERGOVERNMENTAL					
STEPHENVILLE ISD	\$171,565	\$279,065	\$186,710	\$326,128	16.86%
FIBER OPTIC LEASE	\$3,300	\$3,600	\$3,600	\$3,600	-
TARLETON REIMBURSEMENT	\$57,994	\$50,000	\$109,397	\$56,281	12.56%
GRANTS	\$407,862	\$284,653	\$302,665	-	-100.00%

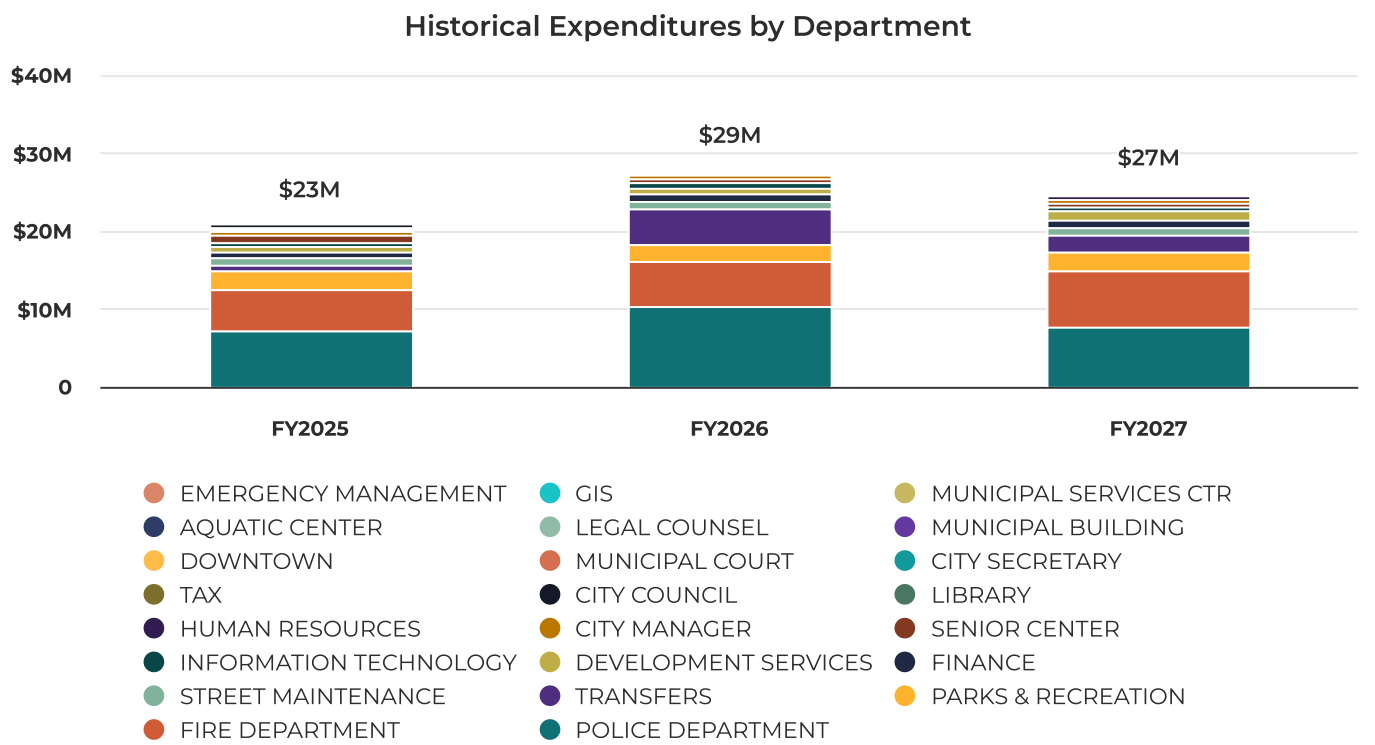
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
Total					
INTERGOVERNMENTAL	\$640,720	\$617,318	\$602,372	\$386,009	-37.47%
CHARGES FOR SERVICES					
FIRE DEPT MISCELLANEOUS	\$14,240	-	-	-	-
EMERGENCY AMBULANCE	\$716,745	\$685,600	\$908,144	\$762,400	11.20%
LIBRARY COPIER	\$2,606	\$1,005	\$1,755	\$1,800	79.10%
BOOKS	\$137	\$100	\$100	\$100	-
LIBRARY MISCELLANEOUS	\$62	\$180	\$120	\$120	-33.33%
LIBRARY FINES	\$385	\$450	\$225	\$450	-
AQUATIC CTR-GATE FEES	\$32,399	\$47,300	-	-	-100.00%
AQUATIC CTR-SWIMMING LESSONS	-\$130	-	-	-	-
AQUATIC CTR-RENTAL RESERVATION	\$2,100	\$2,800	-	-	-100.00%
AQUATIC CTR-PROGRAM ACTIVITIES	\$840	\$1,300	-	-	-100.00%
AQUATIC CTR-CONCESSION COMMISS	-	\$5,000	-	-	-100.00%
PARK FACILITIES RENTAL	\$9,115	\$8,789	\$10,000	\$12,100	37.67%
RENTAL-SR. CITIZEN FACILITY	\$22,150	\$21,500	\$38,000	\$21,500	-
CAMPER SITE FEES	\$50	-	-	-	-
REC. YOUTH PROGRAM ACTIVITIES	\$84,180	\$16,900	\$16,900	-	-100.00%
REC. SENIOR PROGRAM ACTIVITIES	\$15,367	\$18,000	\$15,500	\$18,000	-
REC. ADULT LEAGUES	\$17,788	\$13,600	\$13,600	\$18,000	32.35%
REC. YOUTH LEAGUES	\$145,041	\$109,515	\$140,000	\$124,500	13.68%
REC. PROGRAM SPONSORS	-	\$9,400	-	-	-100.00%
REC. SPECIAL EVENTS	\$13,108	\$8,400	\$11,515	\$8,400	-
TOURNAMENT REVENUE	\$161,130	\$126,000	\$112,000	\$90,000	-28.57%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
BALL FIELD CONCESSIONS	-	\$5,331	-	-	-100.00%
CEMETERY LOT SALES	\$33,292	\$36,000	\$36,000	\$36,000	-
REC-SR CITIZEN VENDING MACH	\$7	-	-	-	-
PUBLIC SAFETY REPORTS	\$4,354	\$6,060	\$5,200	\$6,060	-
POLICE ESCORT FEES	-	\$570	-	\$570	-
FALSE ALARMS	\$1,050	\$1,300	\$300	\$1,300	-
LEASES	\$4,700	\$4,200	\$4,200	\$4,200	-
PARKLAND DEDICATION FEE	\$181,129	\$40,000	\$40,000	\$200,000	400.00%
STREET CUTS/CURB/GUTTE R	\$20,275	\$15,255	\$15,255	\$15,255	-
LOT MOWING & DEMOLITION	\$4,639	\$3,000	\$3,000	\$3,000	-
SALES - PROMOTIONAL ITEMS	\$2,271	\$2,150	\$2,150	\$2,150	-
Total CHARGES FOR SERVICES	\$1,489,028	\$1,189,705	\$1,373,964	\$1,325,905	11.45%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$722,991	\$520,000	\$650,000	\$535,500	2.98%
INTEREST ON CHECKING ACCOUNTS	\$53,680	\$35,000	\$50,000	\$44,800	28.00%
SALE OF CITY EQUIPMENT	\$9,000	-	-	-	-
SALE OF CITY LAND	\$1,479,596	-	-	-	-
INSURANCE PROCEEDS	\$52,275	\$41,219	\$45,300	-	-100.00%
INSUFFICIENT CHECK FEES	\$60	-	-	-	-
MISCELLANEOUS	\$36,927	-	\$9,126	-	-
DONATIONS & CONTRIBUTIONS	\$40,435	\$31,969	\$11,850	-	-100.00%
POLICE DEPT DONATIONS	\$200	-	-	-	-
MAINSTREET DONATIONS	-	-	\$50	-	-
FIRE DEPT DONATIONS	\$2,850	\$3,500	\$720	-	-100.00%
SR CIT- DONATIONS/MEM	\$1,201	-	\$50	-	-

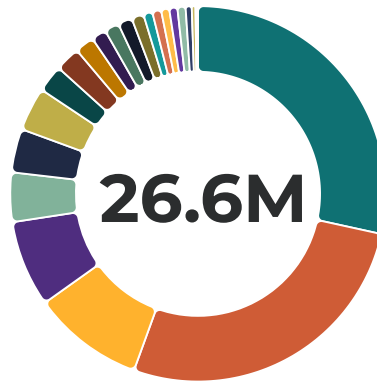
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
ORIALS					
SENIOR CITIZEN DANCE DONATIONS	\$3,115	\$8,220	\$8,220	\$8,220	-
LIBRARY DONATIONS/MEM ORIALS	\$5,768	-	\$2,470	-	-
OVER - SHORT	\$100	-	-	-	-
POLICE DEPT MISC	\$55	-	-	-	-
LOAN PROCEEDS	-	-	-	\$1,366,563	-
OTHER FINANCING SOURCES - SBITAs	\$110,167	-	-	-	-
SEDA ADMIN REIMBURSEMENT	\$30,000	\$30,000	\$30,000	\$30,000	-
UNREALIZED GAIN/(LOSS) ON INV.	-\$2,724	-	-	-	-
Total OTHER REVENUE	\$2,545,696	\$669,908	\$807,786	\$1,985,083	196.32%
TRANSFER IN					
TRANS. FR OTHER FUNDS-ADM. FEE	\$1,315,085	\$1,328,450	\$1,328,450	\$1,351,952	1.77%
TRANSFER FM LANDFILL	\$93,162	\$189,858	\$189,858	\$246,740	29.96%
TRANSFER FROM STORM DRAINAGE	\$229,344	\$245,617	\$245,617	\$281,242	14.50%
Total TRANSFER IN	\$1,637,591	\$1,763,925	\$1,763,925	\$1,879,934	6.58%
Total Revenues	\$25,619,420	\$23,381,043	\$24,288,263	\$26,489,569	13.30%

Expenditures by Department

Although Police and Fire account for over 50% of the General Fund expenditures, Police Department expenditures decreased by over 26% as a result of the reallocation of expenditures related to telecommunications to the Unified Dispatch Fund.



FY27 Expenditures by Department



POLICE DEPARTMENT	\$7,562,575	28.43%
FIRE DEPARTMENT	\$7,209,514	27.10%
PARKS & RECREATION	\$2,557,704	9.62%
TRANSFERS	\$1,979,929	7.44%
STREET MAINTENANCE	\$1,127,271	4.24%
FINANCE	\$1,002,287	3.77%
DEVELOPMENT SERVICES	\$998,228	3.75%
INFORMATION TECHNOLOGY	\$619,590	2.33%
CITY MANAGER	\$574,238	2.16%
HUMAN RESOURCES	\$439,904	1.65%
SENIOR CENTER	\$337,798	1.27%
LIBRARY	\$336,151	1.26%
TAX	\$324,239	1.22%
CITY SECRETARY	\$281,584	1.06%
DOWNTOWN	\$206,563	0.78%
MUNICIPAL COURT	\$200,996	0.76%
MUNICIPAL BUILDING	\$187,023	0.70%
CITY COUNCIL	\$186,462	0.70%
LEGAL COUNSEL	\$185,123	0.70%
GIS	\$140,855	0.53%
MUNICIPAL SERVICES CTR	\$83,355	0.31%
AQUATIC CENTER	\$37,261	0.14%
EMERGENCY MANAGEMENT	\$21,404	0.08%

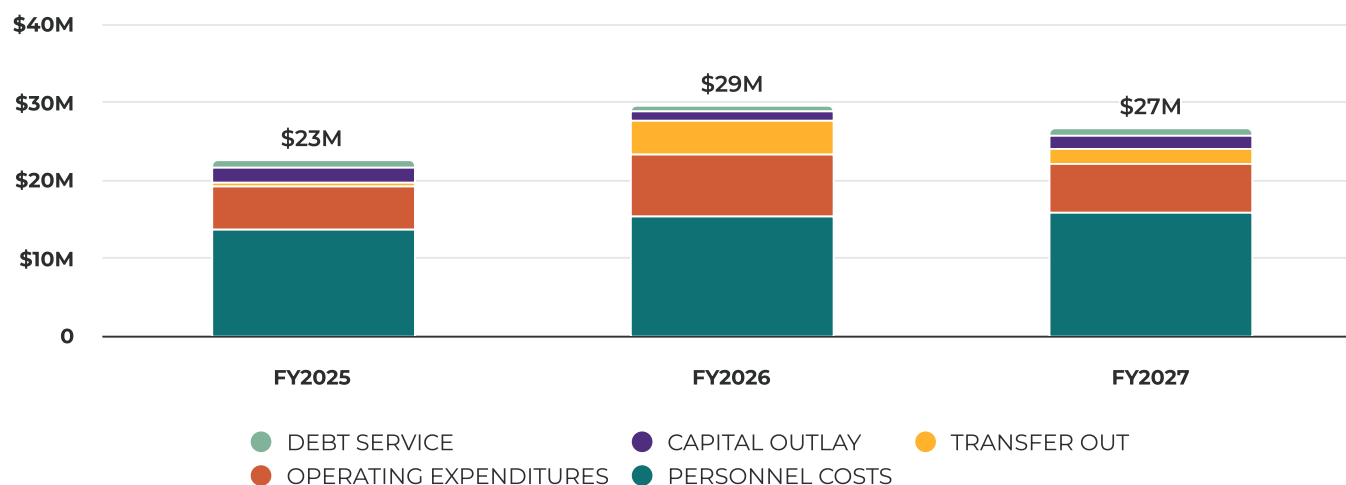
Expenditures by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
AQUATIC CENTER	\$272,382	\$112,804	\$90,549	\$37,261	-66.97%
CITY COUNCIL	\$489,710	\$192,126	\$203,029	\$186,462	-2.95%
CITY MANAGER	\$462,413	\$488,975	\$486,920	\$574,238	17.44%
CITY SECRETARY	\$229,567	\$255,665	\$269,607	\$281,584	10.14%
DEVELOPMENT SERVICES	\$614,377	\$1,048,657	\$808,432	\$998,228	-4.81%
DOWNTOWN	\$165,623	\$190,914	\$174,332	\$206,563	8.20%
EMERGENCY MANAGEMENT	\$16,164	\$21,660	\$18,000	\$21,404	-1.18%
FINANCE	\$727,702	\$899,648	\$898,702	\$1,002,287	11.41%
FIRE DEPARTMENT	\$5,157,441	\$5,780,813	\$5,686,951	\$7,209,514	24.71%
GIS	\$91,324	\$130,425	\$127,555	\$140,855	8.00%
HUMAN RESOURCES	\$261,672	\$365,366	\$285,635	\$439,904	20.40%
INFORMATION TECHNOLOGY	\$528,422	\$675,608	\$711,401	\$619,590	-8.29%
LEGAL COUNSEL	\$100,677	\$160,053	\$149,429	\$185,123	15.66%
LIBRARY	\$280,003	\$328,611	\$331,683	\$336,151	2.29%
MUNICIPAL BUILDING	\$130,933	\$158,135	\$137,645	\$187,023	18.27%
MUNICIPAL COURT	\$172,613	\$182,355	\$184,514	\$200,996	10.22%
MUNICIPAL SERVICES CTR	\$139,550	\$216,386	\$156,946	\$83,355	-61.48%
PARKS & RECREATION	\$2,409,819	\$2,660,664	\$2,372,161	\$2,557,704	-3.87%
POLICE DEPARTMENT	\$7,212,097	\$10,254,188	\$10,232,355	\$7,562,575	-26.25%
SENIOR CENTER	\$1,067,617	\$286,718	\$279,958	\$337,798	17.82%
STREET MAINTENANCE	\$900,172	\$1,370,632	\$1,105,986	\$1,127,271	-17.76%
TAX	\$234,591	\$314,067	\$314,067	\$324,239	3.24%
TRANSFERS	\$845,654	\$4,426,878	\$4,426,878	\$1,979,929	-55.27%
Total Expenditures	\$22,510,522	\$30,521,348	\$29,452,735	\$26,600,054	-12.85%

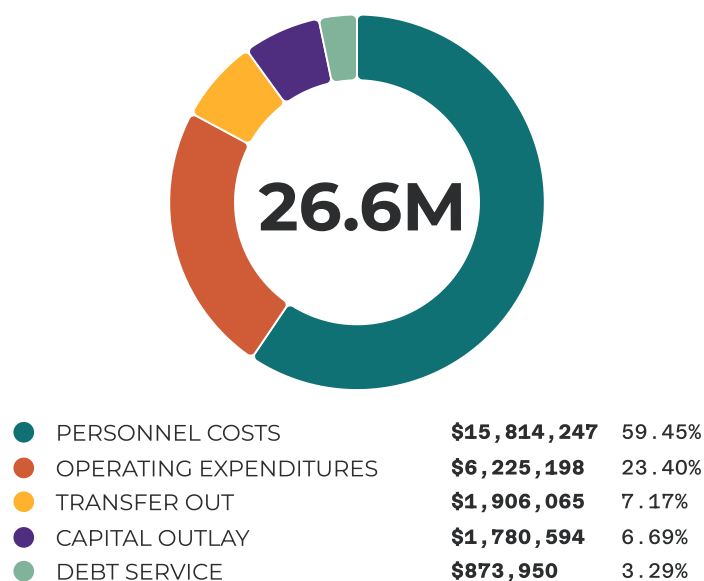
Expenditures by Category

General Fund expenditures decreased by approximately \$3.9 million. The most significant decrease was in transfers out as a result of much smaller transfers to the Capital Projects Fund for capital improvements. Although personnel decreased \$100,000, personnel costs would have increased had it not been for reallocating telecommunication salaries to the Unified Dispatch Fund. Increases to capital outlay of 22% and debt service of 24% necessitated the reduction in operating expenditures to prevent a much larger utilization of fund balance reserves to balance the budget.

Historical Expenditures by Category



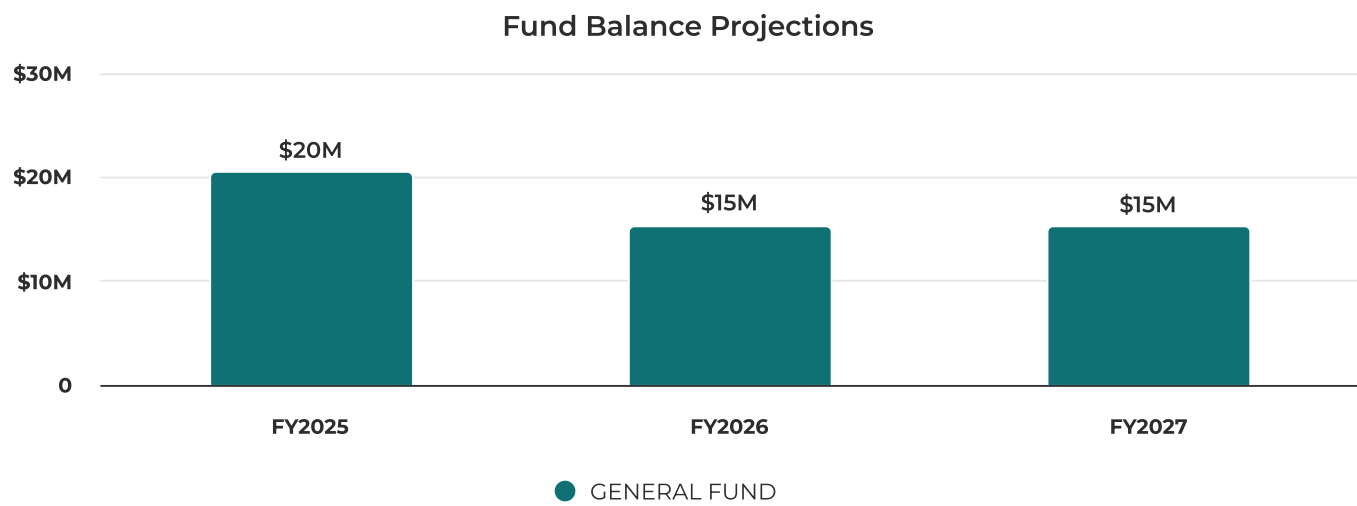
FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$13,610,684	\$15,907,063	\$15,397,869	\$15,814,247	-0.58%
OPERATING EXPENDITURES	\$5,659,077	\$8,097,798	\$7,735,106	\$6,225,198	-23.12%
CAPITAL OUTLAY	\$1,824,515	\$1,460,354	\$1,263,658	\$1,780,594	21.93%
DEBT SERVICE	\$994,165	\$703,120	\$703,089	\$873,950	24.30%
TRANSFER OUT	\$422,080	\$4,353,013	\$4,353,013	\$1,906,065	-56.21%
Total Expenditures	\$22,510,522	\$30,521,348	\$29,452,735	\$26,600,054	-12.85%

Fund Balance



Financial Summary

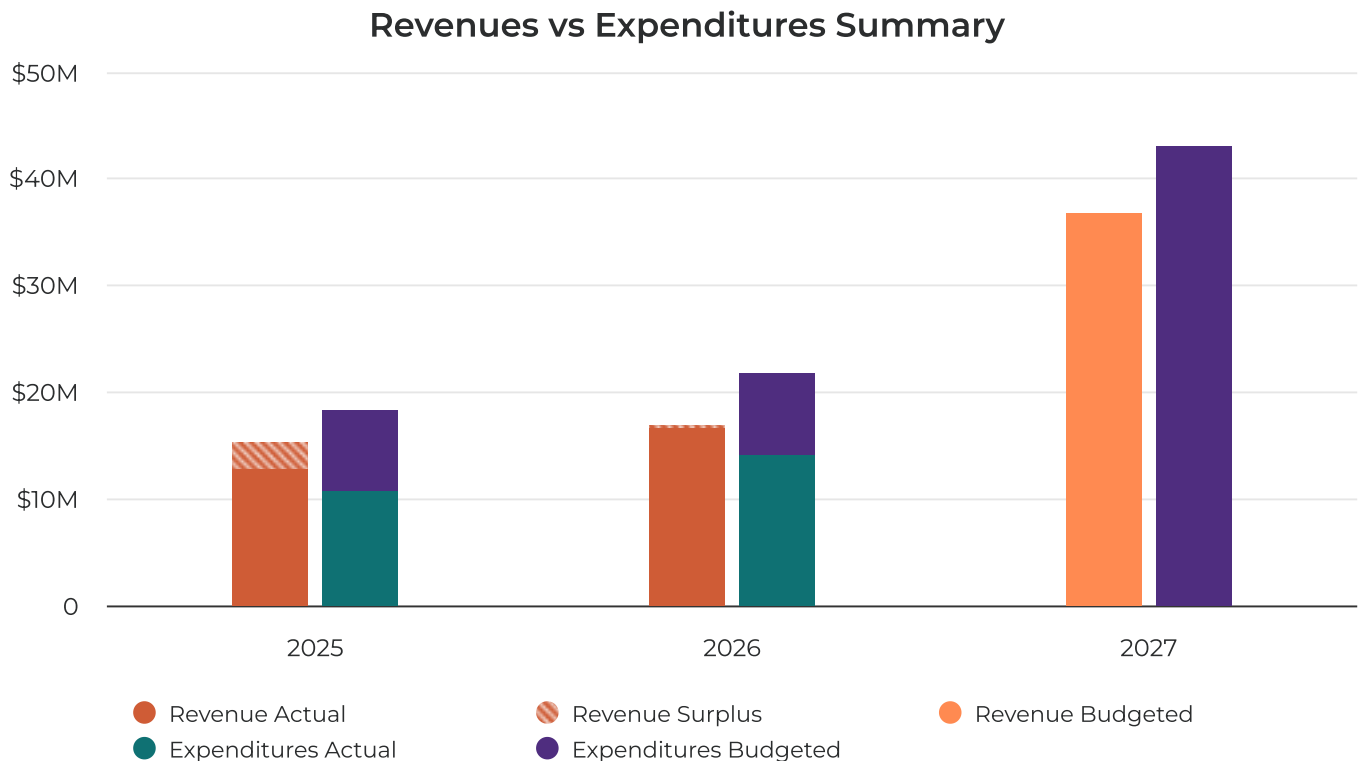
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
GENERAL FUND	\$20,489,534	\$15,325,062	\$15,214,577	-0.72%
Total Fund Balance	\$20,489,534	\$15,325,062	\$15,214,577	-0.72%

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

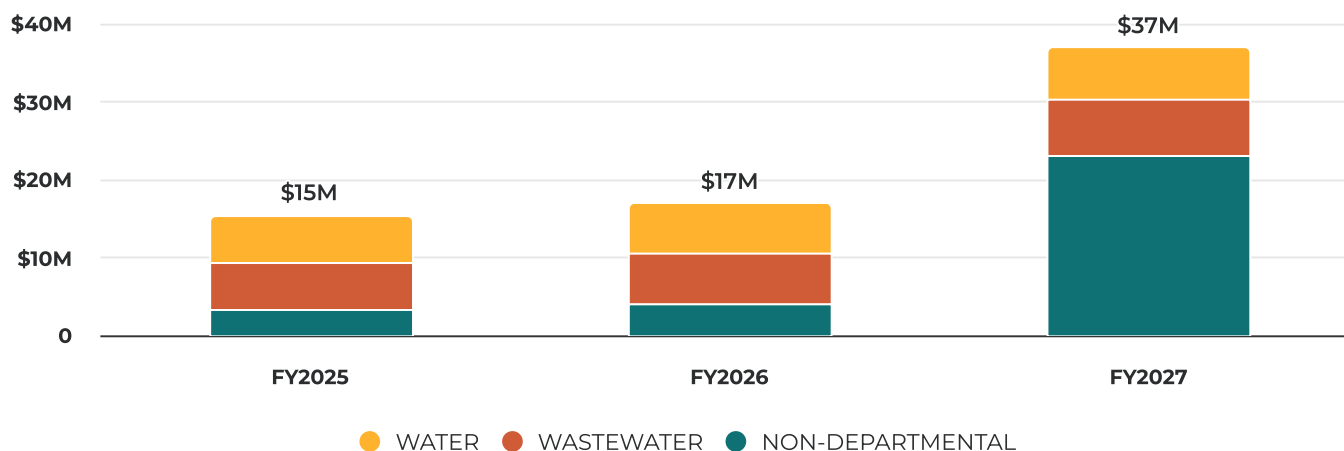
Water and wastewater revenues increased approximately \$20 million primarily due to anticipated debt proceeds related to capital outlay, which also increased approximately \$20 million.

Comprehensive Fund Summary

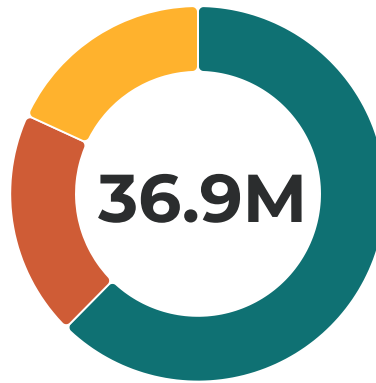
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
LICENSES AND PERMITS	\$3,779	\$1,000	-	\$50,000	\$49,000
CHARGES FOR SERVICES	\$12,190,556	\$13,022,592	\$13,078,581	\$13,885,229	\$862,637
OTHER REVENUE	\$789,586	\$3,568,020	\$3,668,020	\$22,772,020	\$19,204,000
TRANSFER IN	\$2,395,873	\$194,631	\$194,631	\$162,412	-\$32,219
Total Revenues	\$15,379,794	\$16,786,243	\$16,941,232	\$36,869,661	\$20,083,418
Expenditures					
PERSONNEL COSTS	\$1,957,018	\$2,503,732	\$2,287,395	\$2,694,732	\$191,000
OPERATING EXPENDITURES	\$4,668,513	\$5,559,185	\$5,577,604	\$5,654,815	\$95,630
CAPITAL OUTLAY	\$1,696,595	\$8,732,077	\$2,018,319	\$29,118,767	\$20,386,690
DEBT SERVICE	\$712,332	\$3,657,886	\$2,957,886	\$4,269,053	\$611,167
TRANSFER OUT	\$1,717,684	\$1,328,450	\$1,328,450	\$1,351,952	\$23,502
Total Expenditures	\$10,752,142	\$21,781,330	\$14,169,654	\$43,089,319	\$21,307,989
Total Revenues Less Expenditures	\$4,627,652	-\$4,995,087	\$2,771,578	-\$6,219,658	-\$1,224,571

Revenues by Department

Historical Revenue by Department



FY27 Revenues by Department



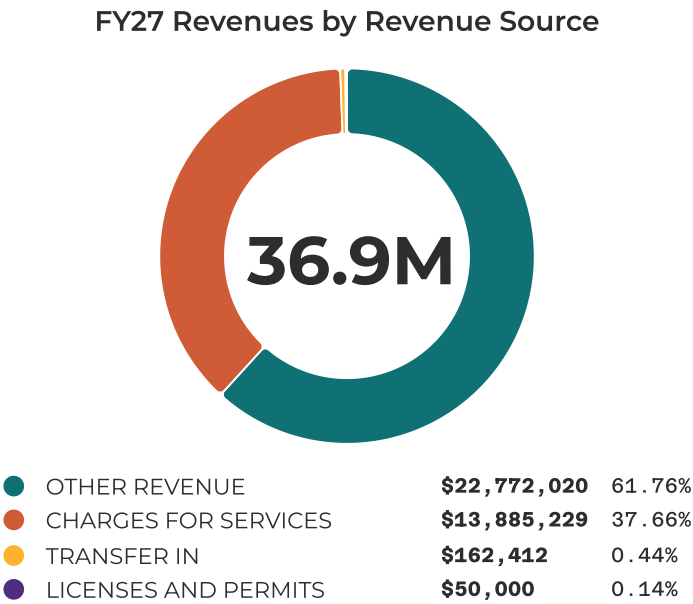
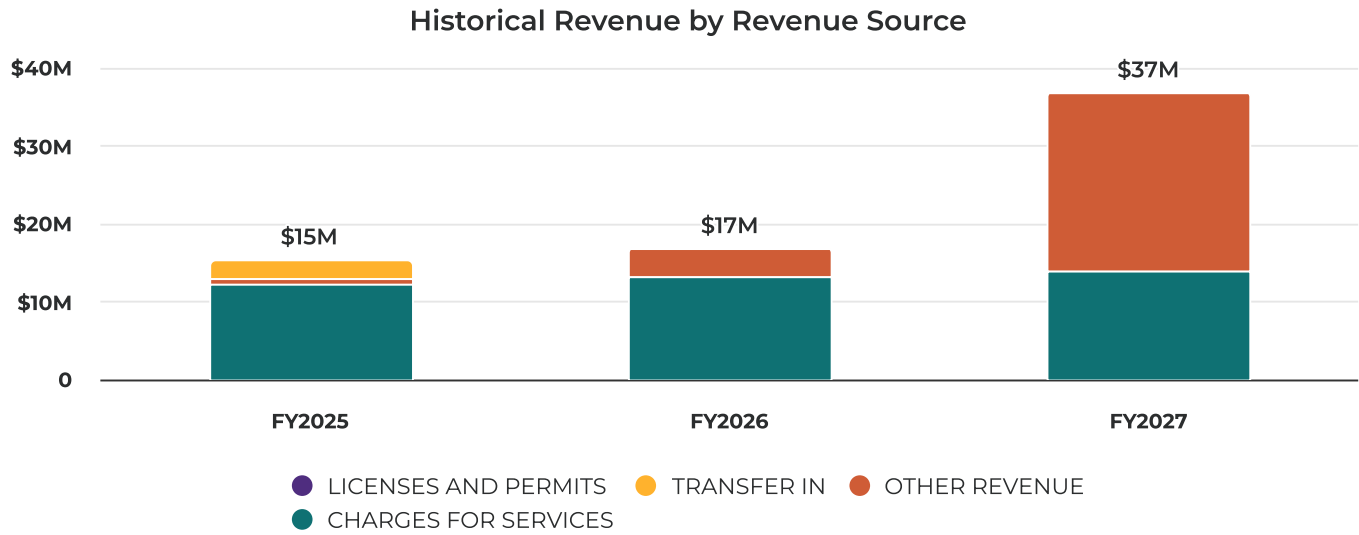
NON-DEPARTMENTAL	\$23,003,182	62.39%
WASTEWATER	\$7,173,780	19.46%
WATER	\$6,692,699	18.15%

Revenues by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
NON-DEPARTMENTAL	\$3,210,760	\$3,782,401	\$3,881,401	\$23,003,182	508.16%
WATER	\$6,107,703	\$6,500,494	\$6,405,488	\$6,692,699	2.96%
WASTEWATER	\$6,061,331	\$6,503,348	\$6,654,343	\$7,173,780	10.31%
Total Revenues	\$15,379,794	\$16,786,243	\$16,941,232	\$36,869,661	119.64%

Revenues by Revenue Source

Water and wastewater rates were increased 10% to generate the revenue needed for capital improvements and debt service related to capital improvements. Charges for services are typically the predominant source of revenue for this fund. However, other revenue exceeded charges for services for FY 2027 due to the \$22.5 million in anticipated debt proceeds.



Revenues by Revenue Source

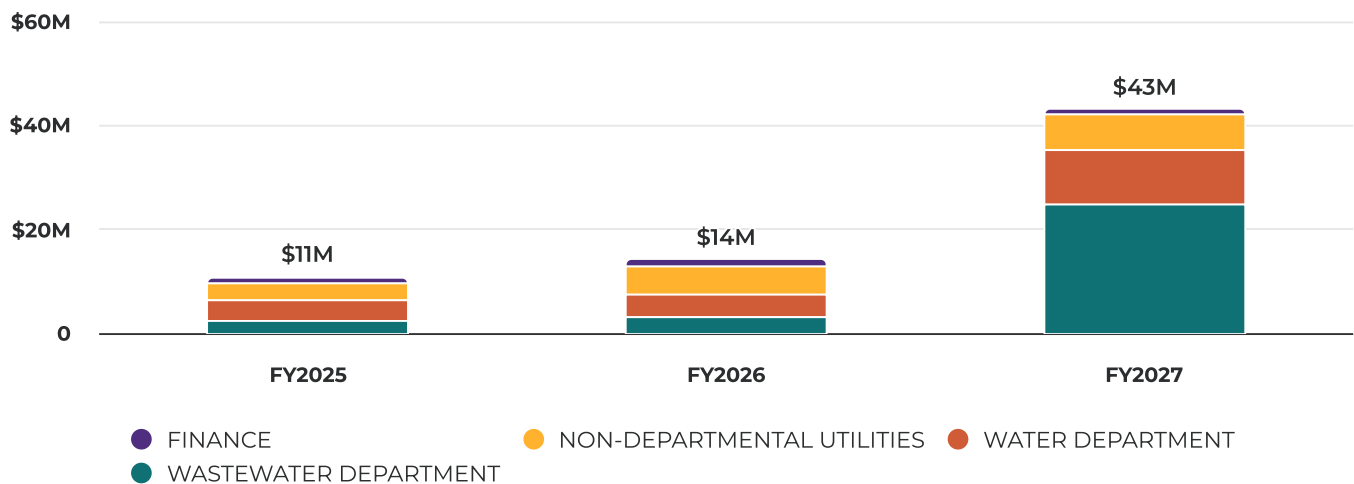
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS					
PLAN REVIEW	\$3,779	\$1,000	-	\$50,000	4,900.00%
Total LICENSES AND PERMITS	\$3,779	\$1,000	-	\$50,000	4,900.00%
CHARGES FOR SERVICES					
WATER SALES	\$5,816,556	\$6,200,638	\$6,080,638	\$6,370,226	2.74%
WASTEWATER CHARGES	\$6,001,981	\$6,481,022	\$6,640,897	\$7,158,690	10.46%
PENALTY BILLING	\$149,781	\$166,176	\$166,176	\$175,864	5.83%
TRANSFER CHARGES	\$2,100	\$1,800	\$1,800	\$1,800	-
CONNECTION CHARGES	\$31,435	\$36,000	\$31,000	\$32,000	-11.11%
SERVICE CHARGES	\$36,950	\$21,480	\$29,480	\$21,480	-
BILLING ADJUSTMENTS	-\$48,773	-	-	-	-
DELINQUENT CHARGES	\$47,310	\$46,500	\$46,500	\$46,500	-
STREET CUTS & RESTORATION	\$21,522	\$18,750	\$18,750	\$18,750	-
WATER TAPS	\$72,344	\$27,900	\$49,894	\$44,829	60.68%
SEWER TAPS	\$59,350	\$22,326	\$13,446	\$15,090	-32.41%
Total CHARGES FOR SERVICES	\$12,190,556	\$13,022,592	\$13,078,581	\$13,885,229	6.62%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$488,229	\$280,000	\$380,000	\$224,000	-20.00%
INTEREST ON CHECKING ACCOUNTS	\$36,631	\$35,000	\$35,000	\$35,000	-
INSURANCE PROCEEDS	\$10,824	-	-	-	-
LEASES	\$8,472	\$10,020	\$10,020	\$10,020	-
MISCELLANEOUS	\$57,678	\$3,000	\$3,000	\$3,000	-
OVER - SHORT	-\$11	-	-	-	-
BOND PROCEEDS	-	\$3,240,000	\$3,240,000	\$22,500,000	594.44%
CAPITAL CONTRIBUTIONS	\$187,763	-	-	-	-
Total OTHER REVENUE	\$789,586	\$3,568,020	\$3,668,020	\$22,772,020	538.23%
TRANSFER IN					

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
ADMINISTRATIVE FEE	\$108,443	\$194,631	\$194,631	\$162,412	-16.55%
AUDIT CAPITAL ASSET/OUTLAY FROM OTHER FUND	\$2,287,430	-	-	-	-
Total TRANSFER IN	\$2,395,873	\$194,631	\$194,631	\$162,412	-16.55%
Total Revenues	\$15,379,794	\$16,786,243	\$16,941,232	\$36,869,661	119.64%

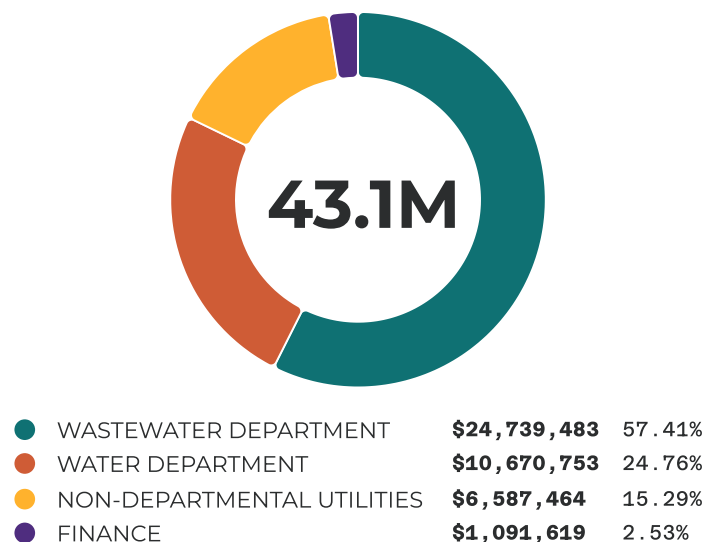
Expenditures by Function

The large increase in wastewater expenditures is the result of capital outlay for the Eastside Sewer Phase 3 project.

Historical Expenditures by Function



FY27 Expenditures by Function

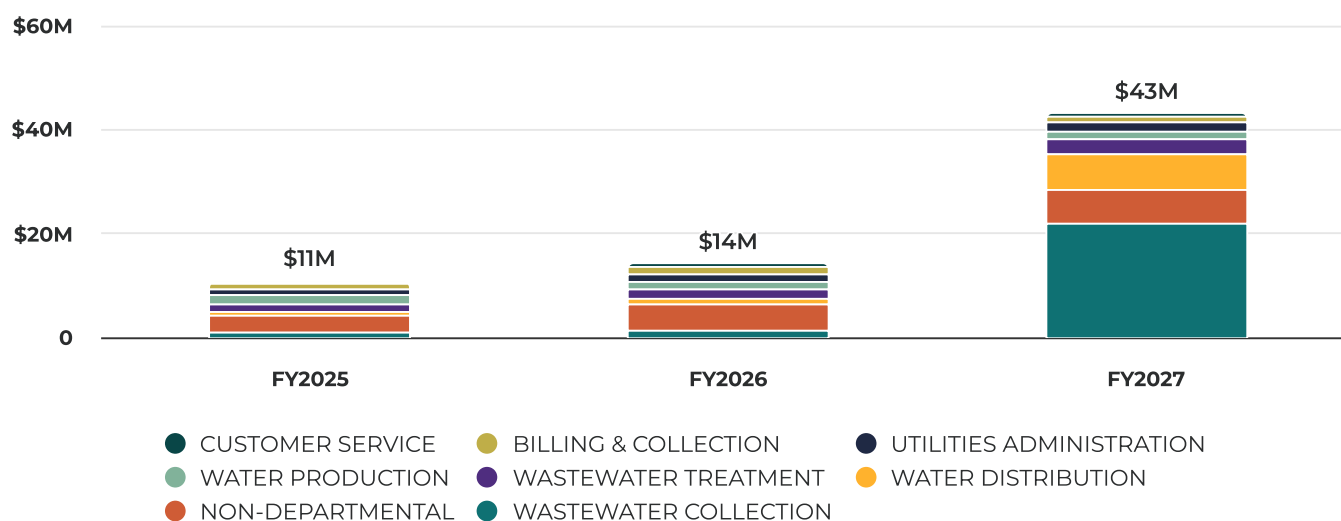


Expenditures by Function

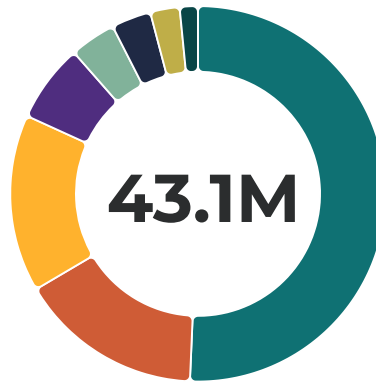
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FINANCE	\$1,203,503	\$1,328,365	\$1,397,209	\$1,091,619	-17.82%
NON-DEPARTMENTAL UTILITIES	\$3,254,150	\$5,937,652	\$5,185,438	\$6,587,464	10.94%
WASTEWATER DEPARTMENT	\$2,424,650	\$6,092,832	\$3,156,043	\$24,739,483	306.04%
WATER DEPARTMENT	\$3,869,839	\$8,422,481	\$4,430,964	\$10,670,753	26.69%
Total Expenditures	\$10,752,142	\$21,781,330	\$14,169,654	\$43,089,319	97.83%

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



WASTEWATER COLLECTION	\$21,840,774	50.69%
WATER DISTRIBUTION	\$6,821,814	15.83%
NON-DEPARTMENTAL	\$6,587,464	15.29%
WASTEWATER TREATMENT	\$2,898,709	6.73%
UTILITIES ADMINISTRATION	\$1,709,025	3.97%
WATER PRODUCTION	\$1,467,487	3.41%
BILLING & COLLECTION	\$1,091,619	2.53%
CUSTOMER SERVICE	\$672,427	1.56%

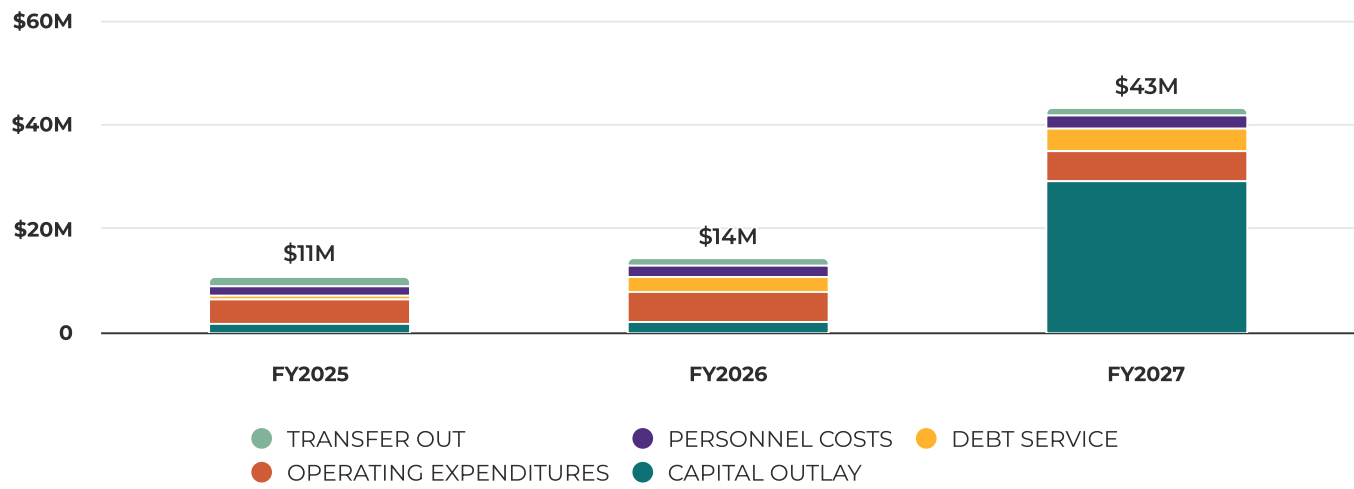
Expenditures by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
BILLING & COLLECTION	\$1,203,503	\$1,328,365	\$1,397,209	\$1,091,619	-17.82%
CUSTOMER SERVICE	\$304,624	\$755,836	\$692,259	\$672,427	-11.04%
NON-DEPARTMENTAL	\$3,254,150	\$5,937,652	\$5,185,438	\$6,587,464	10.94%
UTILITIES ADMINISTRATION	\$1,010,520	\$2,090,956	\$1,535,511	\$1,709,025	-18.27%
WASTEWATER COLLECTION	\$896,992	\$3,189,634	\$1,320,434	\$21,840,774	584.74%
WASTEWATER TREATMENT	\$1,527,658	\$2,903,198	\$1,835,609	\$2,898,709	-0.15%
WATER DISTRIBUTION	\$582,653	\$4,081,268	\$737,376	\$6,821,814	67.15%
WATER PRODUCTION	\$1,972,041	\$1,494,421	\$1,465,818	\$1,467,487	-1.80%
Total Expenditures	\$10,752,142	\$21,781,330	\$14,169,654	\$43,089,319	97.83%

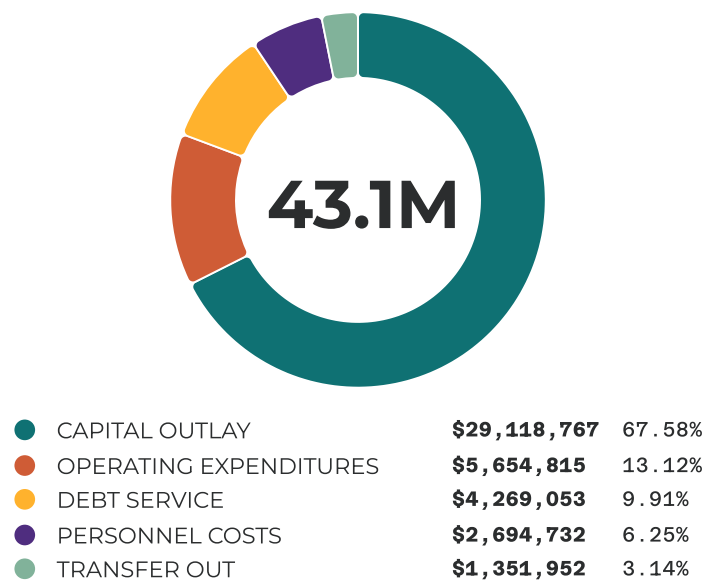
Expenditures by Category

Personnel costs increased 7% due to salary and benefit increases. Debt service increased by 17% reflecting the additional debt service required for the Tax Note, Series 2026.

Historical Expenditures by Category



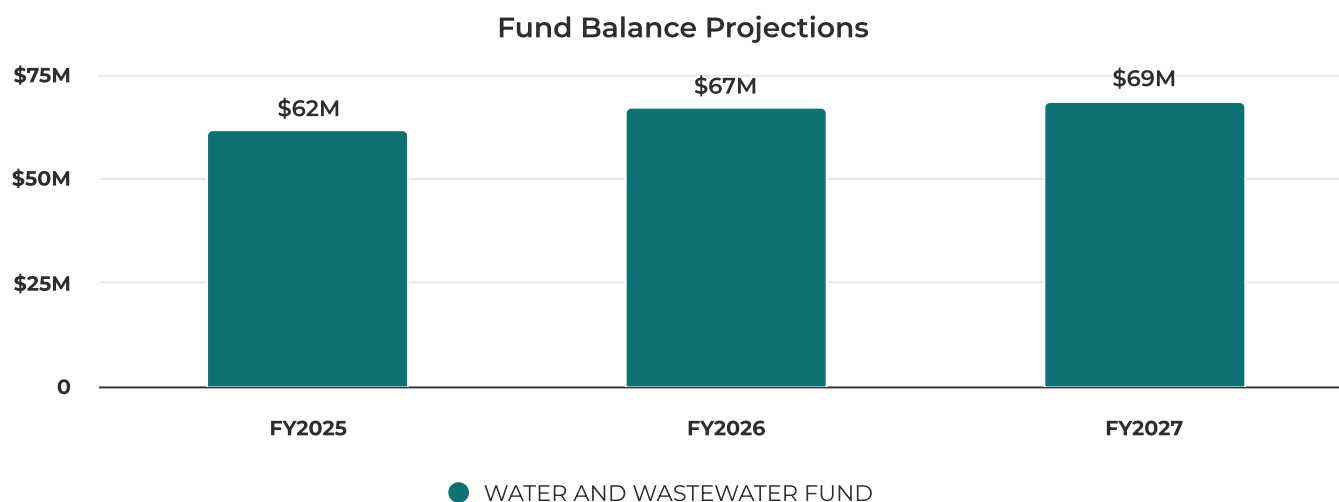
FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$1,957,018	\$2,503,732	\$2,287,395	\$2,694,732	7.63%
OPERATING EXPENDITURES	\$4,668,513	\$5,559,185	\$5,577,604	\$5,654,815	1.72%
CAPITAL OUTLAY	\$1,696,595	\$8,732,077	\$2,018,319	\$29,118,767	233.47%
DEBT SERVICE	\$712,332	\$3,657,886	\$2,957,886	\$4,269,053	16.71%
TRANSFER OUT	\$1,717,684	\$1,328,450	\$1,328,450	\$1,351,952	1.77%
Total Expenditures	\$10,752,142	\$21,781,330	\$14,169,654	\$43,089,319	97.83%

Fund Balance



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
WATER AND WASTEWATER FUND	\$61,665,817	\$67,040,714	\$68,634,823	2.38%
Total Fund Balance	\$61,665,817	\$67,040,714	\$68,634,823	2.38%

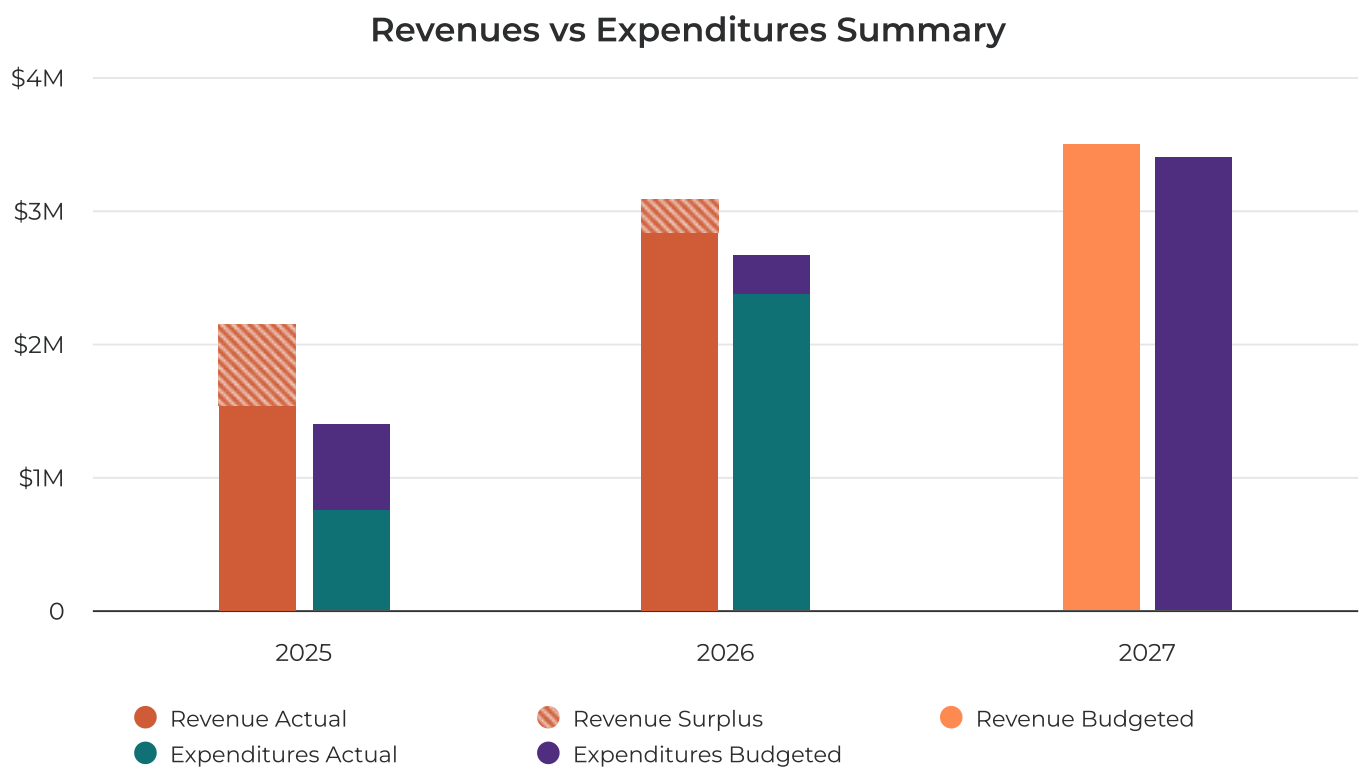
SANITARY LANDFILL FUND

The Sanitary Landfill Fund is a major 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



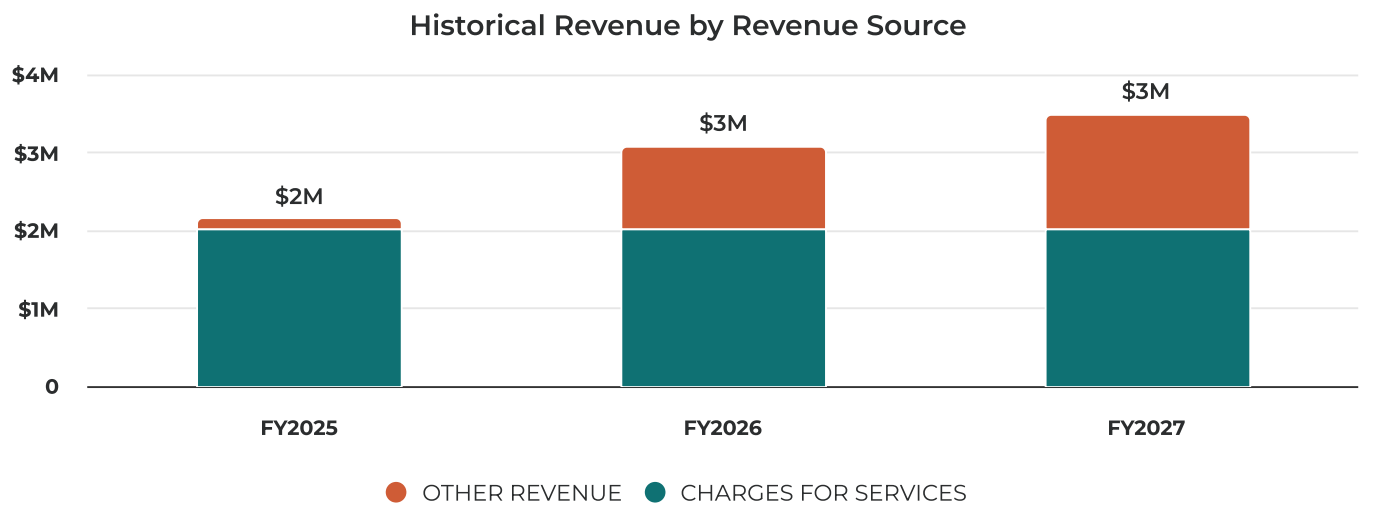
Comprehensive Fund Summary

Landfill revenue exceeded expenditures by approximately \$98,000. Landfill revenue increased \$600,000. Increased utilization of the landfill is expressed in the \$247,000 increase in charges for services. The increase in other revenue portrays the increase in anticipated debt proceeds for capital outlay. Personnel costs increased as a result of increases in salary and benefits. Capital outlay increased by \$368,000 for the purchase of equipment for the landfill. Debt service increased by \$164,000 also as a result of purchasing equipment through financing.

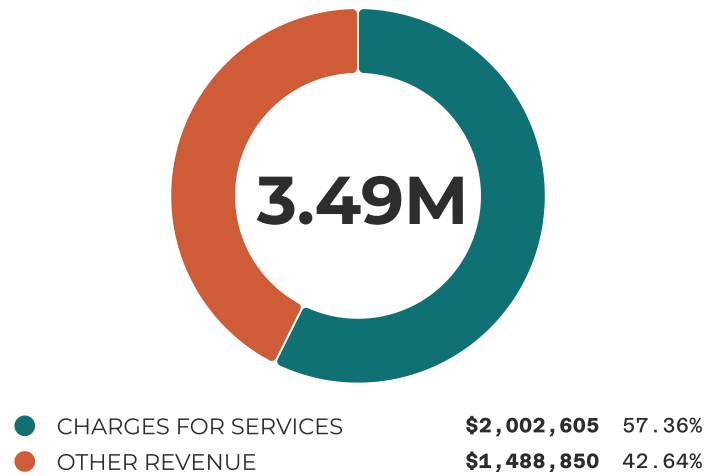
Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
CHARGES FOR SERVICES	\$2,002,858	\$1,775,175	\$2,001,152	\$2,002,605	\$227,430
OTHER REVENUE	\$143,521	\$1,062,850	\$1,082,129	\$1,488,850	\$426,000
Total Revenues	\$2,146,379	\$2,838,025	\$3,083,281	\$3,491,455	\$653,430
Expenditures					
PERSONNEL COSTS	\$324,664	\$348,995	\$365,250	\$469,114	\$120,119
OPERATING EXPENDITURES	\$379,581	\$359,302	\$336,634	\$378,427	\$19,125
CAPITAL OUTLAY	-\$93,131	\$1,302,175	\$1,068,827	\$1,670,000	\$367,825
DEBT SERVICE	\$37,056	\$464,970	\$407,505	\$628,848	\$163,878
TRANSFER OUT	\$93,162	\$189,858	\$189,858	\$246,740	\$56,882
Total Expenditures	\$741,332	\$2,665,300	\$2,368,074	\$3,393,129	\$727,829
Total Revenues Less Expenditures	\$1,405,047	\$172,725	\$715,207	\$98,326	-\$74,399

Revenues by Revenue Source



FY27 Revenues by Revenue Source

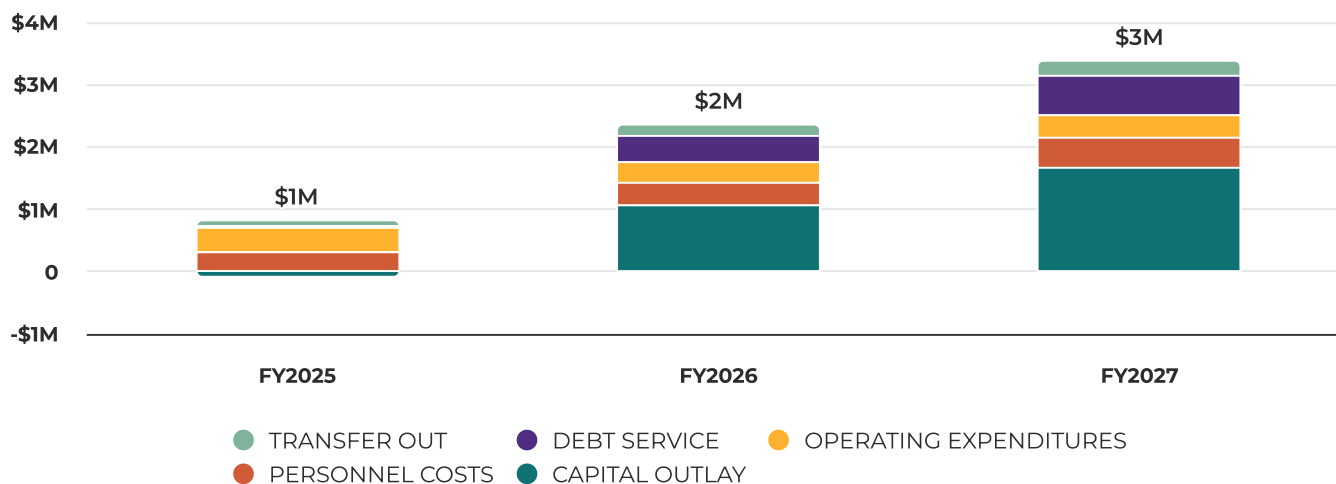


Revenues by Revenue Source

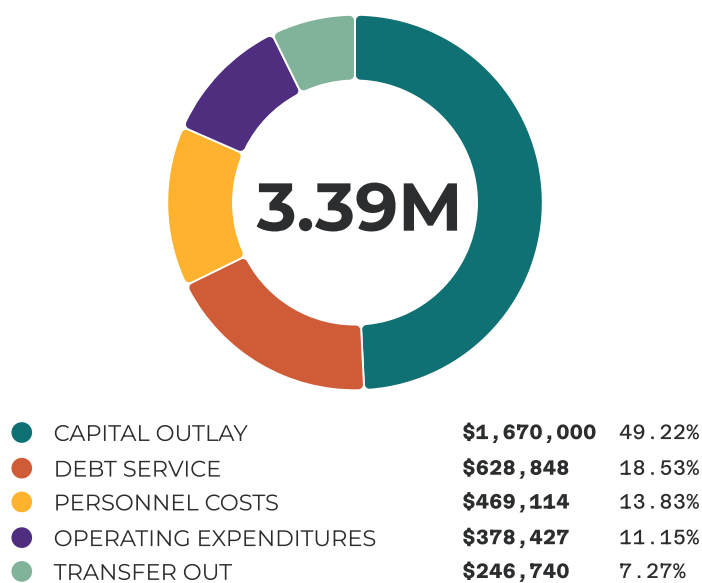
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CHARGES FOR SERVICES					
LANDFILL GATE FEES	\$2,002,858	\$1,775,175	\$2,001,152	\$2,002,605	12.81%
Total CHARGES FOR SERVICES	\$2,002,858	\$1,775,175	\$2,001,152	\$2,002,605	12.81%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$143,067	\$120,000	\$145,000	\$128,000	6.67%
LEASES	\$350	\$350	\$350	\$350	-
INSUFFICIENT CHECK CHARGES	-	-	\$60	-	-
MISCELLANEOUS	\$104	\$500	\$515	\$500	-
LOAN PROCEEDS	-	\$942,000	\$936,204	\$1,360,000	44.37%
Total OTHER REVENUE	\$143,521	\$1,062,850	\$1,082,129	\$1,488,850	40.08%
Total Revenues	\$2,146,379	\$2,838,025	\$3,083,281	\$3,491,455	23.02%

Expenditures by Category

Historical Expenditures by Category



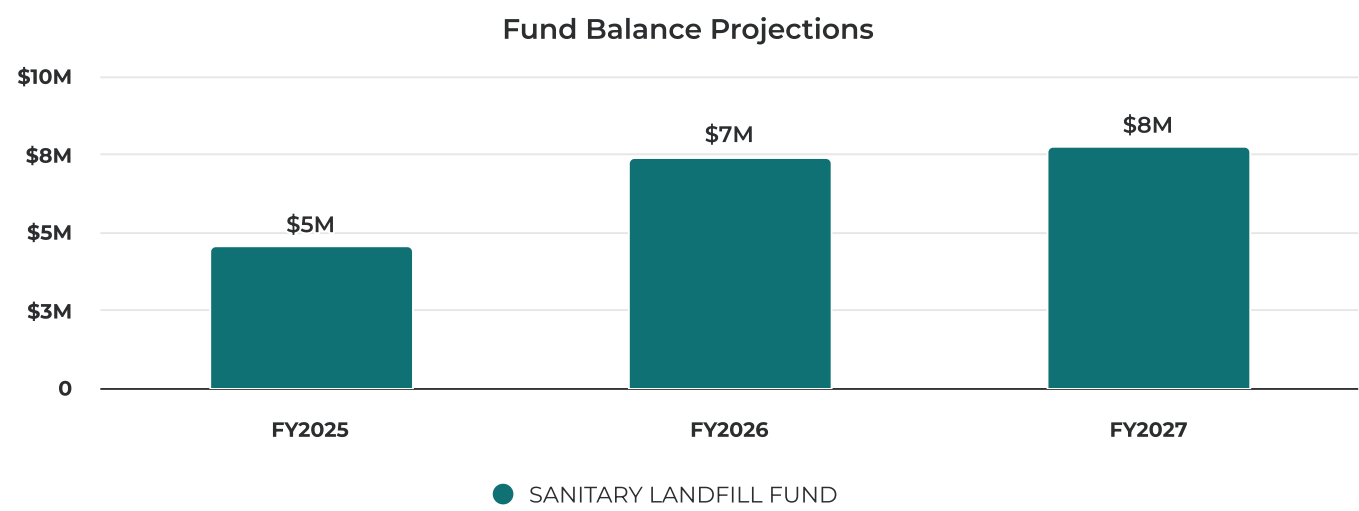
FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$324,664	\$348,995	\$365,250	\$469,114	34.42%
OPERATING EXPENDITURES	\$379,581	\$359,302	\$336,634	\$378,427	5.32%
CAPITAL OUTLAY	-\$93,131	\$1,302,175	\$1,068,827	\$1,670,000	28.25%
DEBT SERVICE	\$37,056	\$464,970	\$407,505	\$628,848	35.24%
TRANSFER OUT	\$93,162	\$189,858	\$189,858	\$246,740	29.96%
Total Expenditures	\$741,332	\$2,665,300	\$2,368,074	\$3,393,129	27.31%

Fund Balance



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
SANITARY LANDFILL FUND	\$4,534,924	\$7,387,275	\$7,736,439	4.73%
Total Fund Balance	\$4,534,924	\$7,387,275	\$7,736,439	4.73%

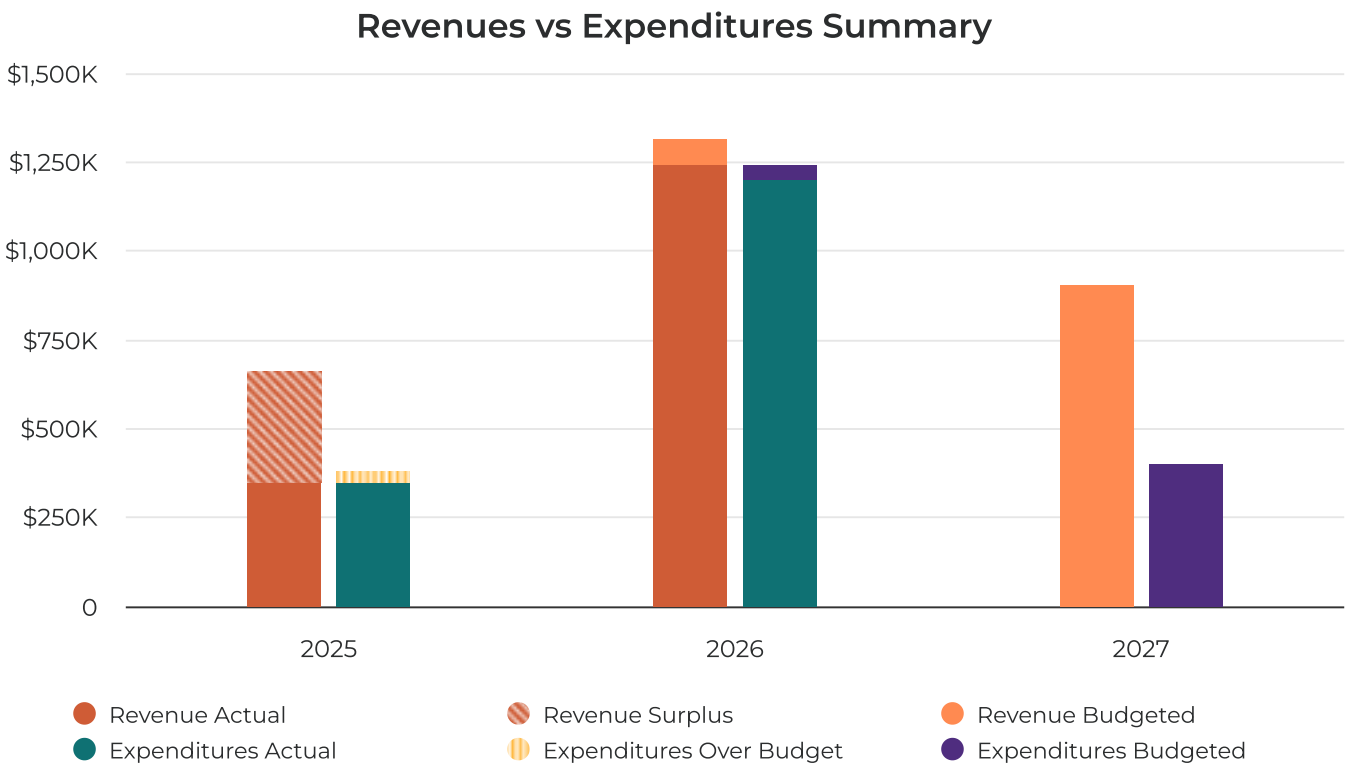
AIRPORT FUND

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

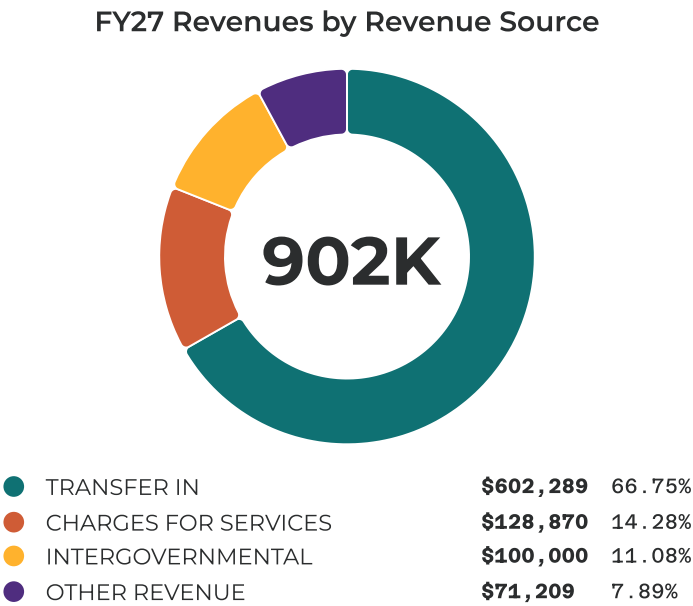
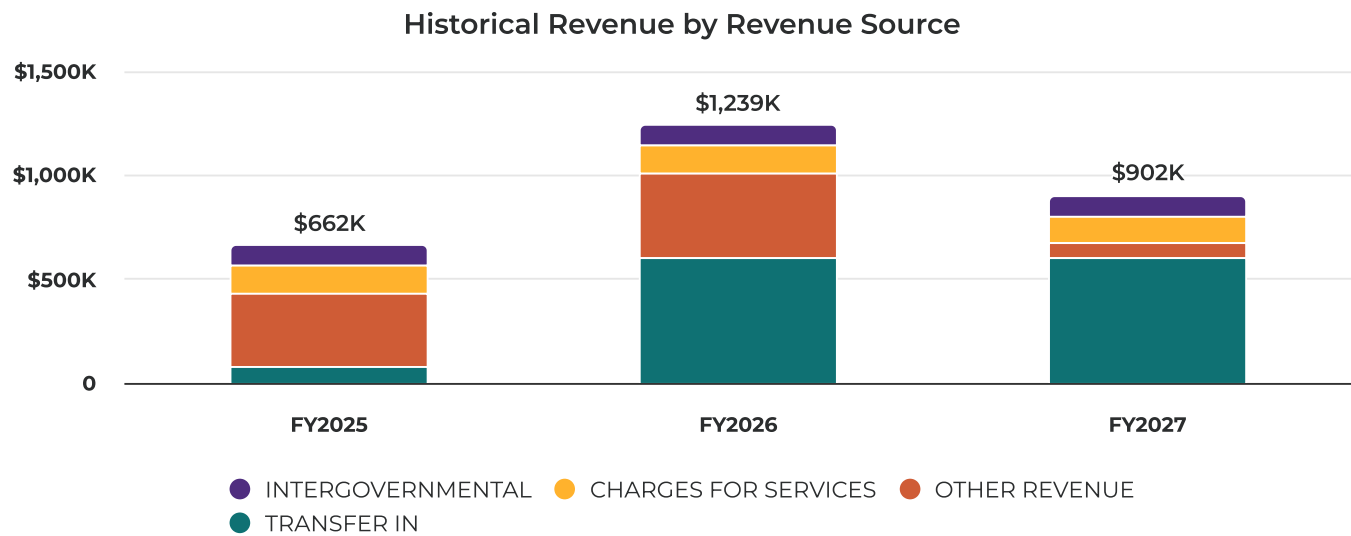
Revenues are anticipated to exceed expenditures by approximately \$498,000 for FY 2027. Transfers in from the General Fund for future capital outlay are responsible for the excess of revenues over expenditures.

Revenues decreased by approximately \$412,000 mainly as a result of capital grant contributions. Expenditures decreased by approximately \$837,000 depicting the reduction in budgeted capital outlay.

Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
INTERGOVERNMENTAL	\$94,695	\$100,000	\$100,000	\$100,000	-
CHARGES FOR SERVICES	\$139,206	\$128,610	\$128,929	\$128,870	\$260
OTHER REVENUE	\$348,771	\$489,124	\$413,416	\$71,209	-\$417,915
TRANSFER IN	\$79,134	\$597,064	\$597,064	\$602,289	\$5,225
Total Revenues	\$661,806	\$1,314,798	\$1,239,409	\$902,368	-\$412,430
Expenditures					
PERSONNEL COSTS	\$78,467	\$97,064	\$91,232	\$102,289	\$5,225
OPERATING EXPENDITURES	\$182,738	\$228,119	\$245,317	\$183,364	-\$44,755
CAPITAL OUTLAY	\$120,887	\$914,941	\$864,941	\$117,730	-\$797,211
Total Expenditures	\$382,092	\$1,240,124	\$1,201,490	\$403,383	-\$836,741
Total Revenues Less Expenditures	\$279,714	\$74,674	\$37,919	\$498,985	\$424,311

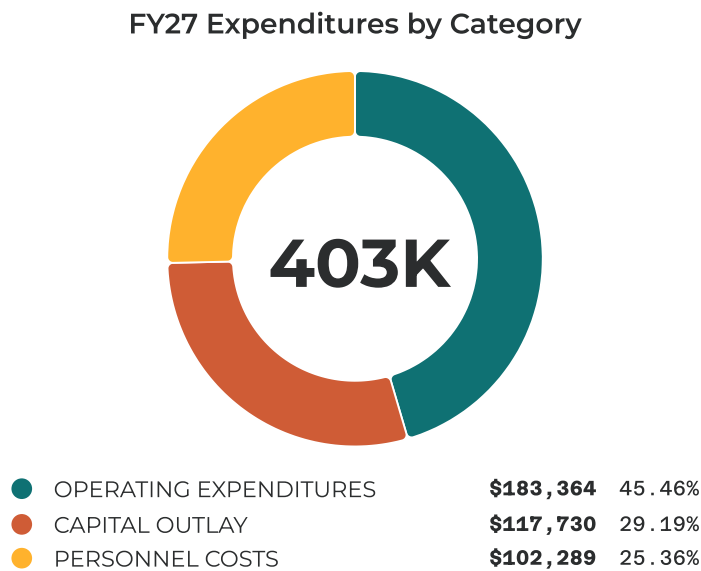
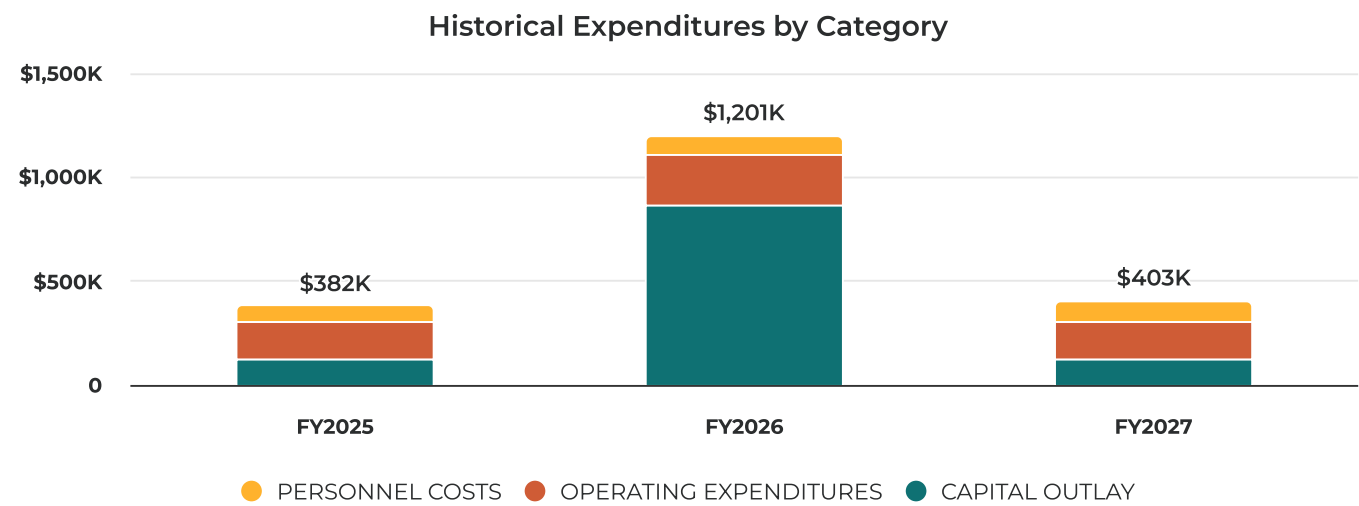
Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
INTERGOVERNMENT AL					
GRANT PROCEEDS	\$94,695	\$100,000	\$100,000	\$100,000	-
Total INTERGOVERNMENT AL	\$94,695	\$100,000	\$100,000	\$100,000	-
CHARGES FOR SERVICES					
AIRPORT MERCH SALES	\$48	-	-	-	-
LEASES	\$1,440	\$1,440	\$1,440	\$1,440	-
HANGAR RENTAL	\$127,893	\$122,910	\$122,229	\$122,330	-0.47%
GASOLINE SALES	\$9,826	\$4,260	\$5,260	\$5,100	19.72%
Total CHARGES FOR SERVICES	\$139,206	\$128,610	\$128,929	\$128,870	0.20%
OTHER REVENUE					
INSURANCE PROCEEDS	-	\$35,769	-	-	-100.00%
MISCELLANEOUS	\$230	-	-	-	-
CAPITAL CONTRIBUTIONS	-	\$32,264	-	\$32,264	-
CAPITAL CONTRIBUTIONS	-	\$38,945	-	\$38,945	-
CAPITAL CONTRIBUTIONS	-	\$382,146	\$382,146	-	-100.00%
CAPITAL CONTRIBUTIONS	\$348,541	-	\$31,270	-	-
Total OTHER REVENUE	\$348,771	\$489,124	\$413,416	\$71,209	-85.44%
TRANSFER IN					
TRANSFER FROM OTHER FUNDS	\$79,134	\$597,064	\$597,064	\$602,289	0.88%
Total TRANSFER IN	\$79,134	\$597,064	\$597,064	\$602,289	0.88%
Total Revenues	\$661,806	\$1,314,798	\$1,239,409	\$902,368	-31.37%

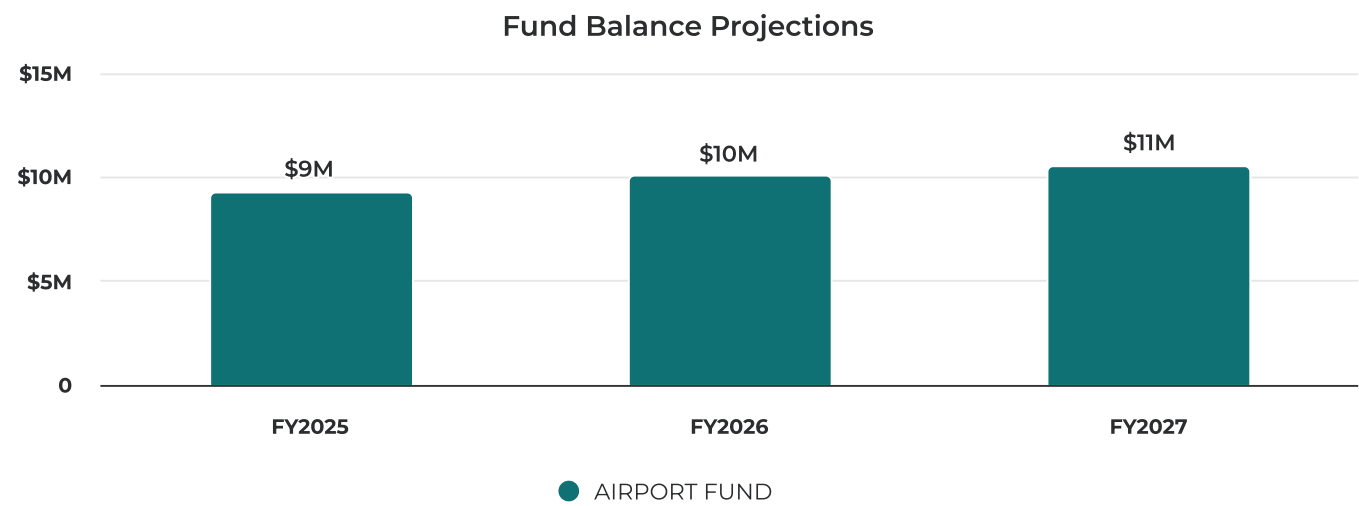
Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$78,467	\$97,064	\$91,232	\$102,289	5.38%
OPERATING EXPENDITURES	\$182,738	\$228,119	\$245,317	\$183,364	-19.62%
CAPITAL OUTLAY	\$120,887	\$914,941	\$864,941	\$117,730	-87.13%
Total Expenditures	\$382,092	\$1,240,124	\$1,201,490	\$403,383	-67.47%

Fund Balance



Financial Summary

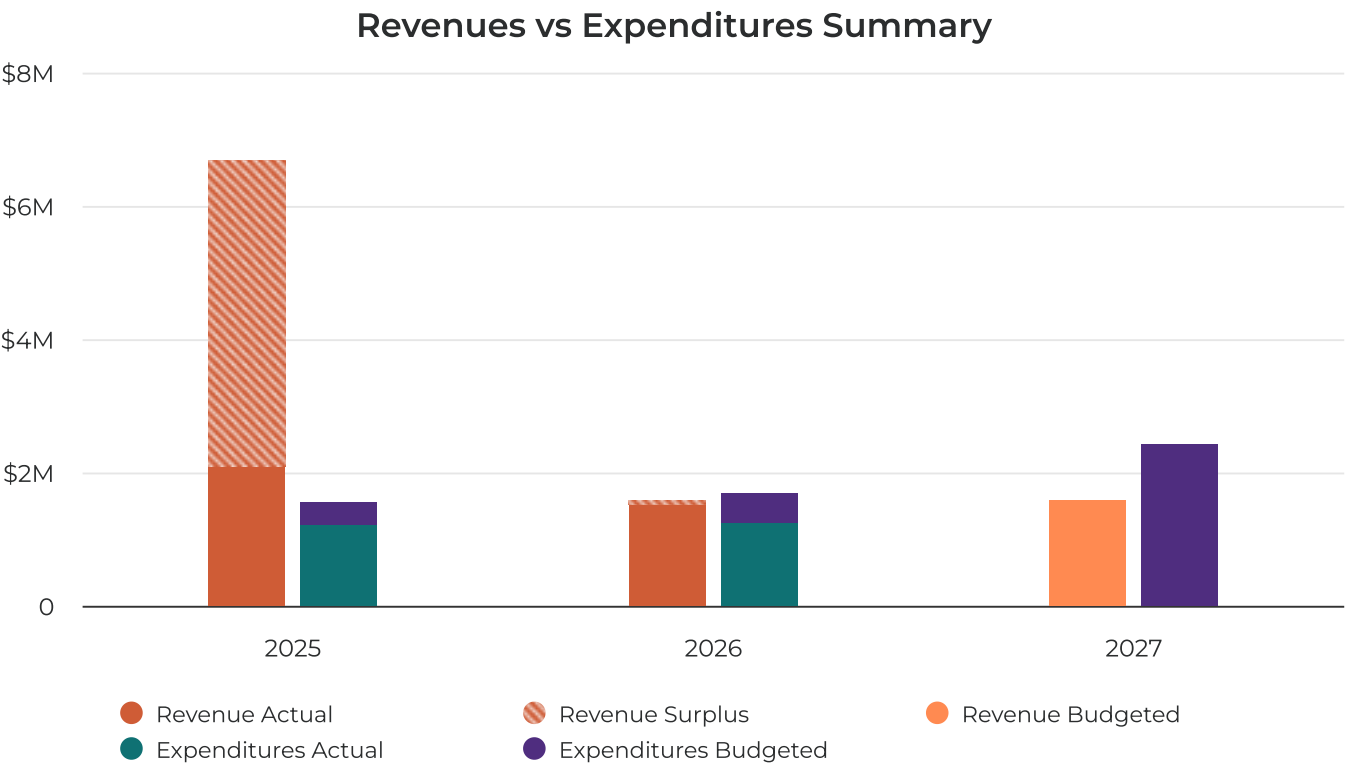
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
AIRPORT FUND	\$9,277,423	\$10,060,283	\$10,556,998	4.94%
Total Fund Balance	\$9,277,423	\$10,060,283	\$10,556,998	4.94%

STORMWATER DRAINAGE FUND

The City of Stephenville established the Stormwater Drainage Fund, a major 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

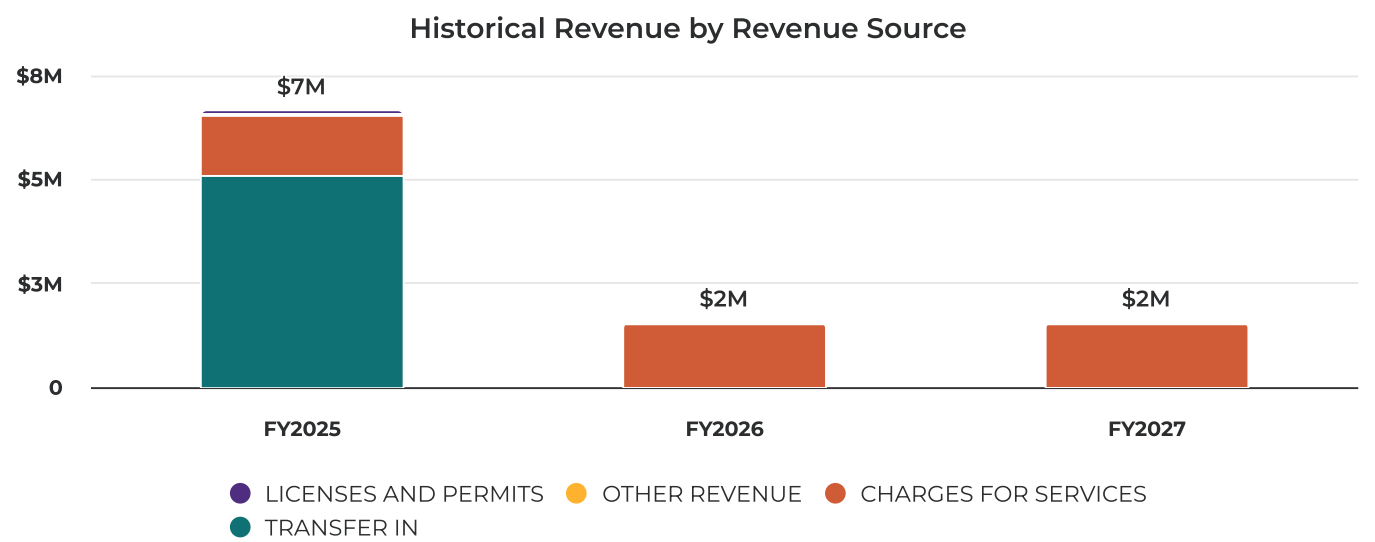
Expenditures exceed revenue by approximately \$846,000 for FY 2027. Funds have been accumulated for capital improvements projects.

Revenues increased \$52,000, which is reflected in charges for services. Expenditures increased by approximately \$716,000, the majority of which is portrayed in capital outlay.

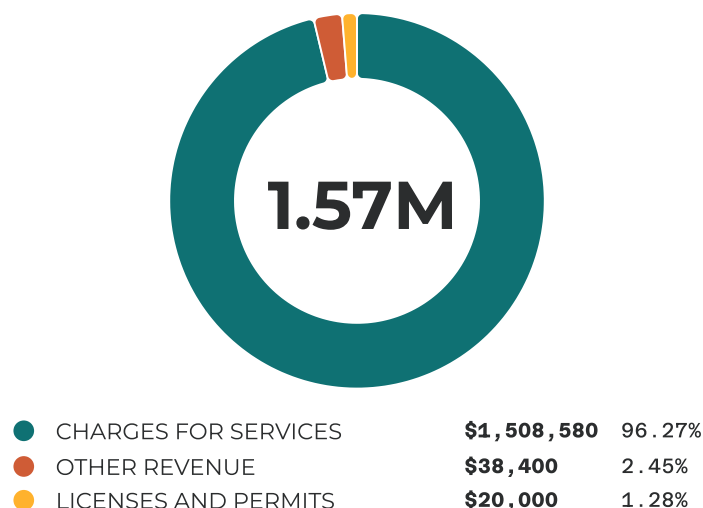
Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
LICENSES AND PERMITS	\$86,985	\$20,000	\$20,000	\$20,000	-
CHARGES FOR SERVICES	\$1,455,450	\$1,454,904	\$1,498,728	\$1,508,580	\$53,676
OTHER REVENUE	\$54,316	\$40,000	\$48,750	\$38,400	-\$1,600
TRANSFER IN	\$5,086,598	-	-	-	-
Total Revenues	\$6,683,348	\$1,514,904	\$1,567,478	\$1,566,980	\$52,076
Expenditures					
OPERATING EXPENDITURES	\$50,212	\$331,251	\$137,420	\$331,914	\$663
CAPITAL OUTLAY	\$356,996	\$438,500	\$180,000	\$1,150,000	\$711,500
DEBT SERVICE	\$89,363	\$486,588	\$486,588	\$487,628	\$1,040
TRANSFER OUT	\$707,349	\$440,248	\$440,248	\$443,654	\$3,406
Total Expenditures	\$1,203,919	\$1,696,587	\$1,244,256	\$2,413,196	\$716,609
Total Revenues Less Expenditures	\$5,479,429	-\$181,683	\$323,222	-\$846,216	-\$664,533

Revenues by Revenue Source



FY27 Revenues by Revenue Source

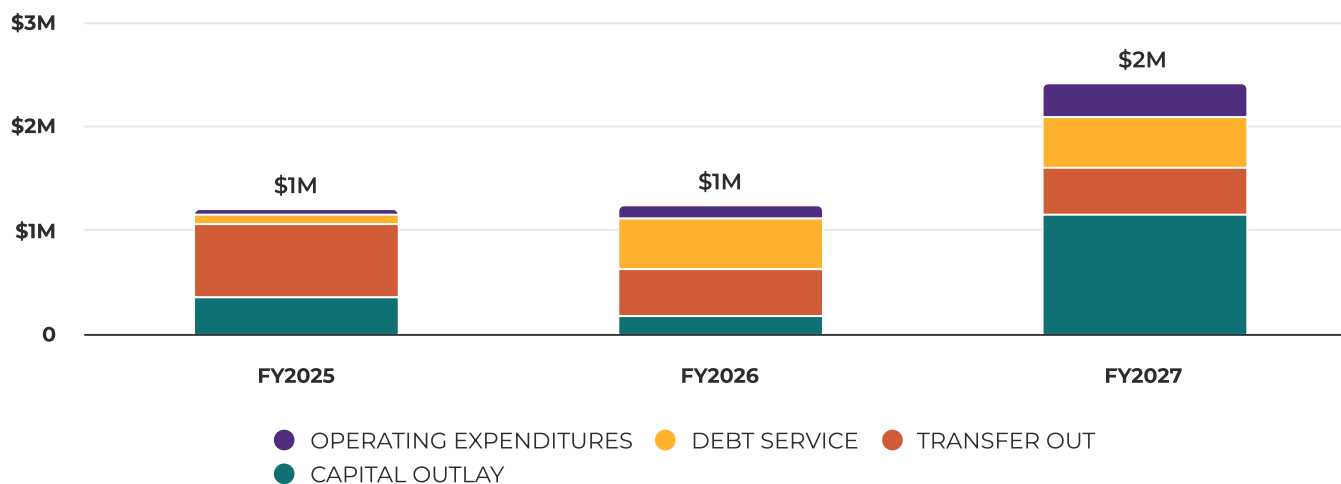


Revenues by Revenue Source

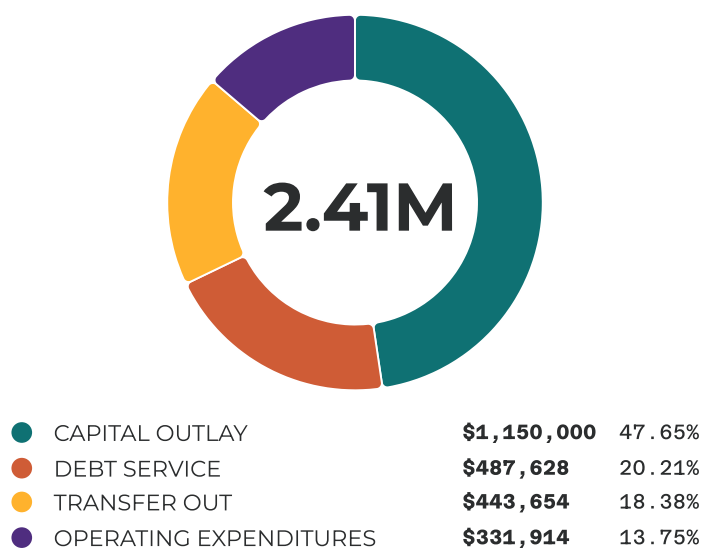
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS					
PLAN REVIEW	\$86,985	\$20,000	\$20,000	\$20,000	-
Total LICENSES AND PERMITS	\$86,985	\$20,000	\$20,000	\$20,000	-
CHARGES FOR SERVICES					
STORM WATER DRAINAGE FEE	\$1,454,794	\$1,445,304	\$1,488,972	\$1,498,380	3.67%
PENALTY BILLING	\$10,111	\$9,600	\$9,756	\$10,200	6.25%
BILLING ADJUSTMENTS	-\$9,455	-	-	-	-
Total CHARGES FOR SERVICES	\$1,455,450	\$1,454,904	\$1,498,728	\$1,508,580	3.69%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$54,316	\$40,000	\$48,750	\$38,400	-4.00%
Total OTHER REVENUE	\$54,316	\$40,000	\$48,750	\$38,400	-4.00%
TRANSFER IN					
AUDIT CAPITAL ASSET/OUTLAY FROM OTHER FUND	\$5,086,598	-	-	-	-
Total TRANSFER IN	\$5,086,598	-	-	-	-
Total Revenues	\$6,683,348	\$1,514,904	\$1,567,478	\$1,566,980	3.44%

Expenditures by Category

Historical Expenditures by Category



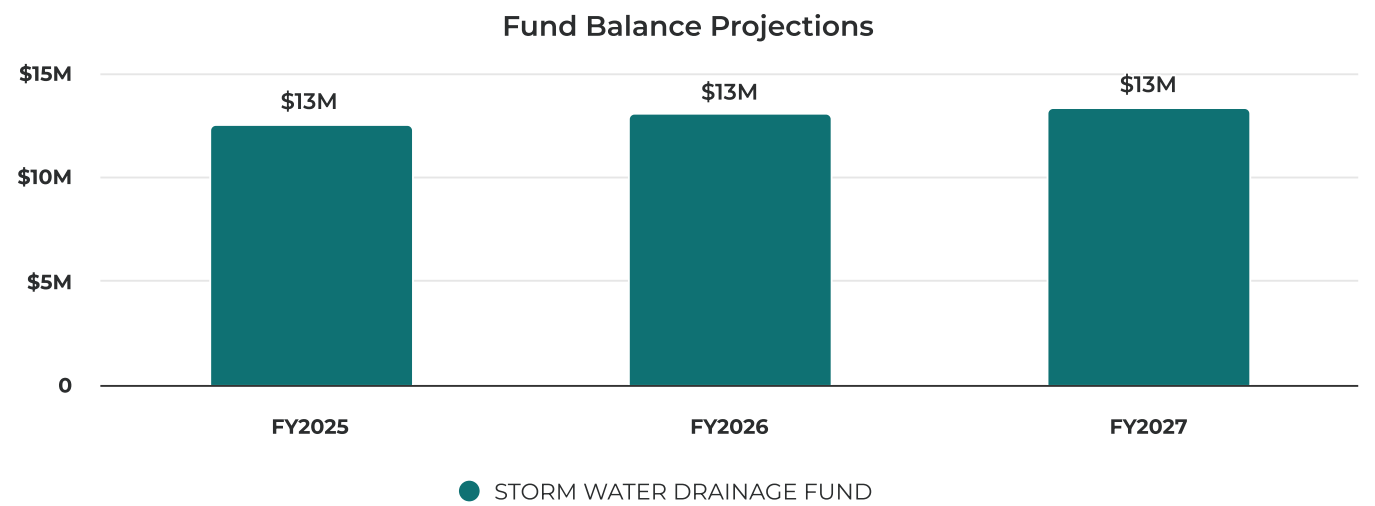
FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES	\$50,212	\$331,251	\$137,420	\$331,914	0.20%
CAPITAL OUTLAY	\$356,996	\$438,500	\$180,000	\$1,150,000	162.26%
DEBT SERVICE	\$89,363	\$486,588	\$486,588	\$487,628	0.21%
TRANSFER OUT	\$707,349	\$440,248	\$440,248	\$443,654	0.77%
Total Expenditures	\$1,203,919	\$1,696,587	\$1,244,256	\$2,413,196	42.24%

Fund Balance



Financial Summary

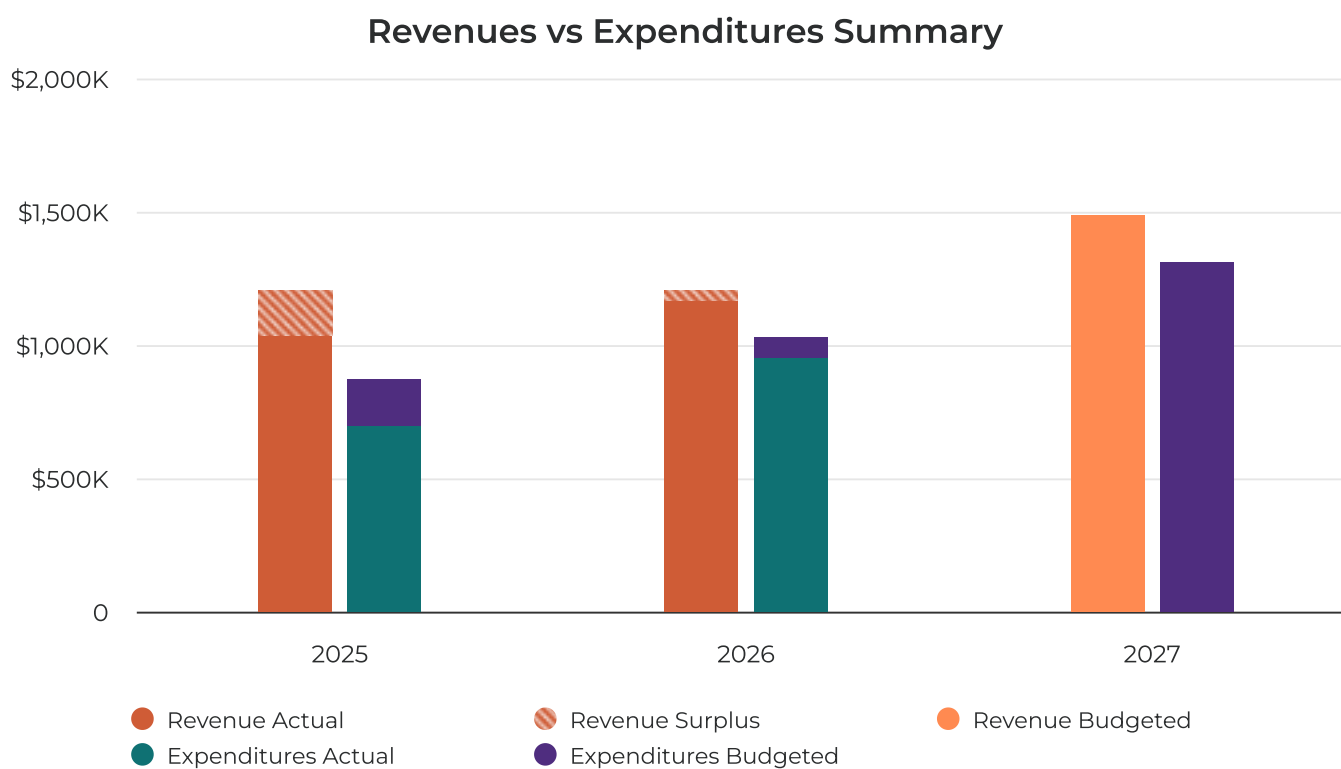
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
STORM WATER DRAINAGE FUND	\$12,522,410	\$13,020,632	\$13,354,416	2.56%
Total Fund Balance	\$12,522,410	\$13,020,632	\$13,354,416	2.56%

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 pays the debt service payments.

Summary



Comprehensive Fund Summary

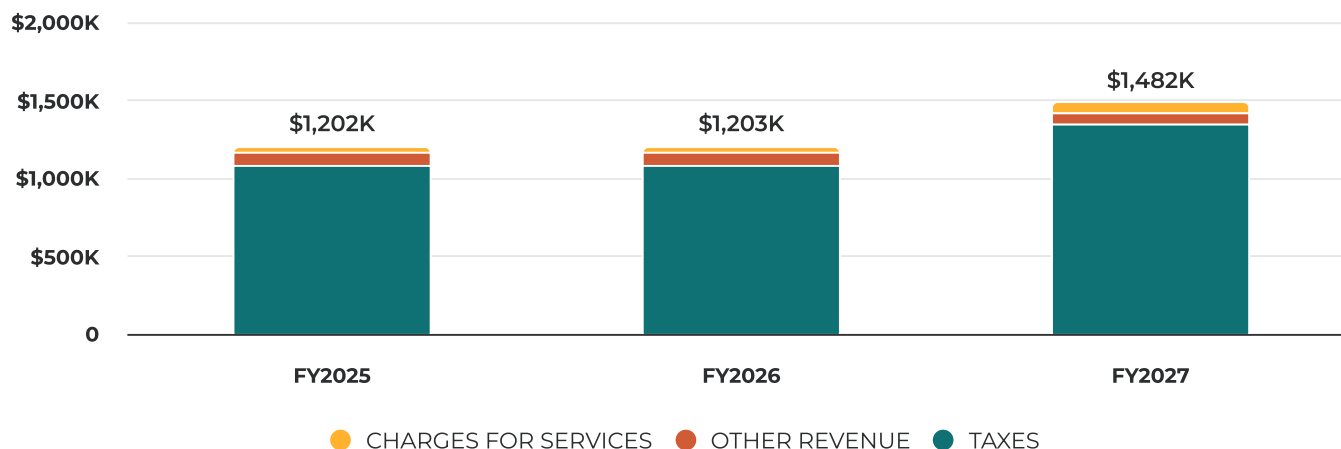
Revenues are budgeted to exceed expenditures by \$172,000 for FY 2027 due to anticipated increased tax revenue. Expenditures increased by approximately \$283,000. Most expenditures remained consistent, but capital outlay increased by \$240,000 for improvements to sports facilities in the park.

Comprehensive Fund Summary

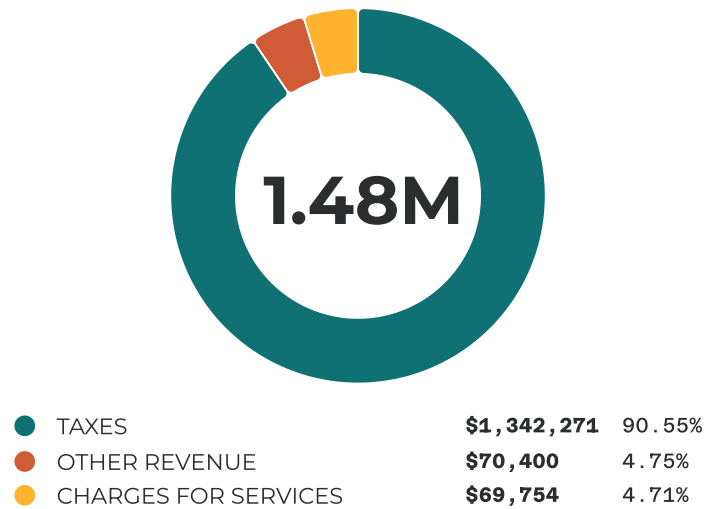
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
TAXES	\$1,076,134	\$1,018,274	\$1,077,525	\$1,342,271	\$323,997
CHARGES FOR SERVICES	\$37,244	\$69,754	\$39,536	\$69,754	-
OTHER REVENUE	\$88,623	\$80,000	\$86,000	\$70,400	-\$9,600
Total Revenues	\$1,202,000	\$1,168,028	\$1,203,061	\$1,482,425	\$314,397
Expenditures					
PERSONNEL COSTS	\$66,762	\$70,583	\$57,065	\$78,955	\$8,372
OPERATING EXPENDITURES	\$483,828	\$779,767	\$758,490	\$813,170	\$33,403
CAPITAL OUTLAY	\$13,469	\$40,000	-	\$280,000	\$240,000
DEBT SERVICE	\$134,775	\$137,050	\$137,050	\$138,425	\$1,375
Total Expenditures	\$698,834	\$1,027,400	\$952,605	\$1,310,550	\$283,150
Total Revenues Less Expenditures	\$503,166	\$140,628	\$250,456	\$171,875	\$31,247

Revenues by Revenue Source

Historical Revenue by Revenue Source



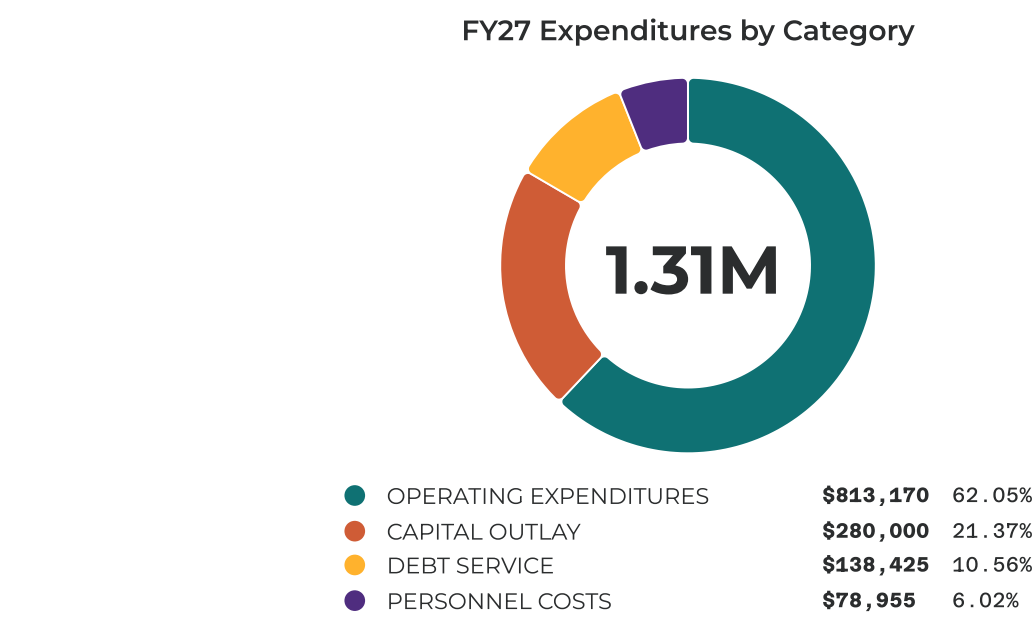
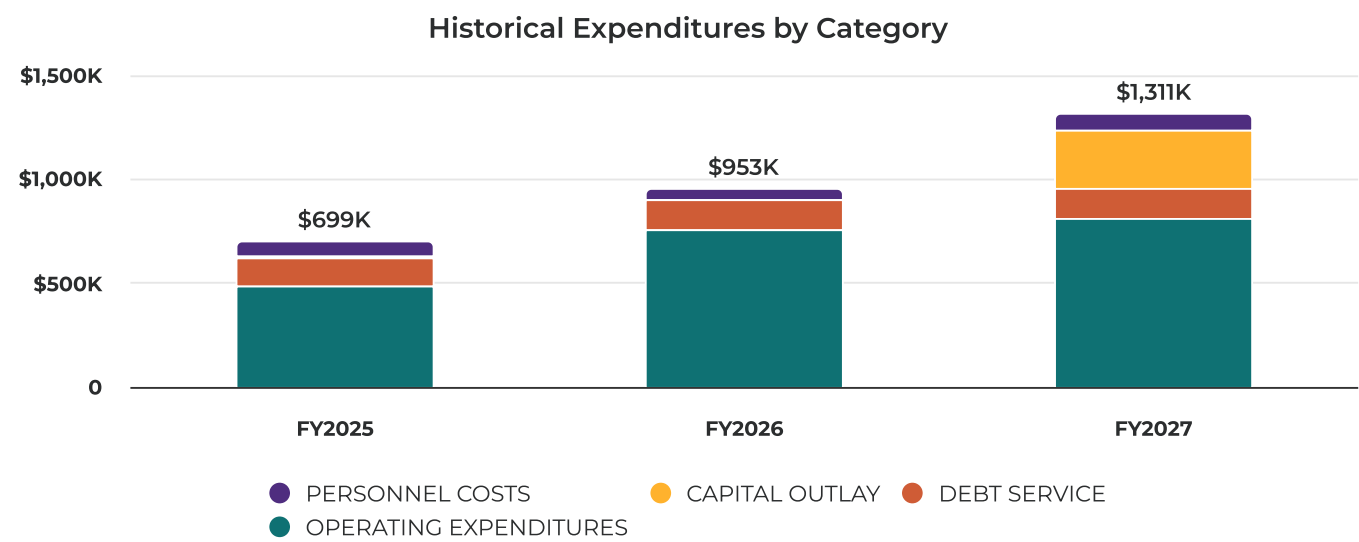
FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TAXES					
MOTEL OCCUPANCY TAX	\$837,949	\$792,000	\$838,884	\$1,044,000	31.82%
SPORTS VENUE TAX	\$238,185	\$226,274	\$238,641	\$298,271	31.82%
Total TAXES	\$1,076,134	\$1,018,274	\$1,077,525	\$1,342,271	31.82%
CHARGES FOR SERVICES					
SPECIAL EVENTS REVENUE	\$1,535	-	-	-	-
MOOLA FEST	\$35,629	\$24,754	\$39,235	\$24,754	-
SALES - PROMOTIONAL ITEMS	\$80	\$45,000	\$301	\$45,000	-
Total CHARGES FOR SERVICES	\$37,244	\$69,754	\$39,536	\$69,754	-
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$88,623	\$80,000	\$86,000	\$70,400	-12.00%
Total OTHER REVENUE	\$88,623	\$80,000	\$86,000	\$70,400	-12.00%
Total Revenues	\$1,202,000	\$1,168,028	\$1,203,061	\$1,482,425	26.92%

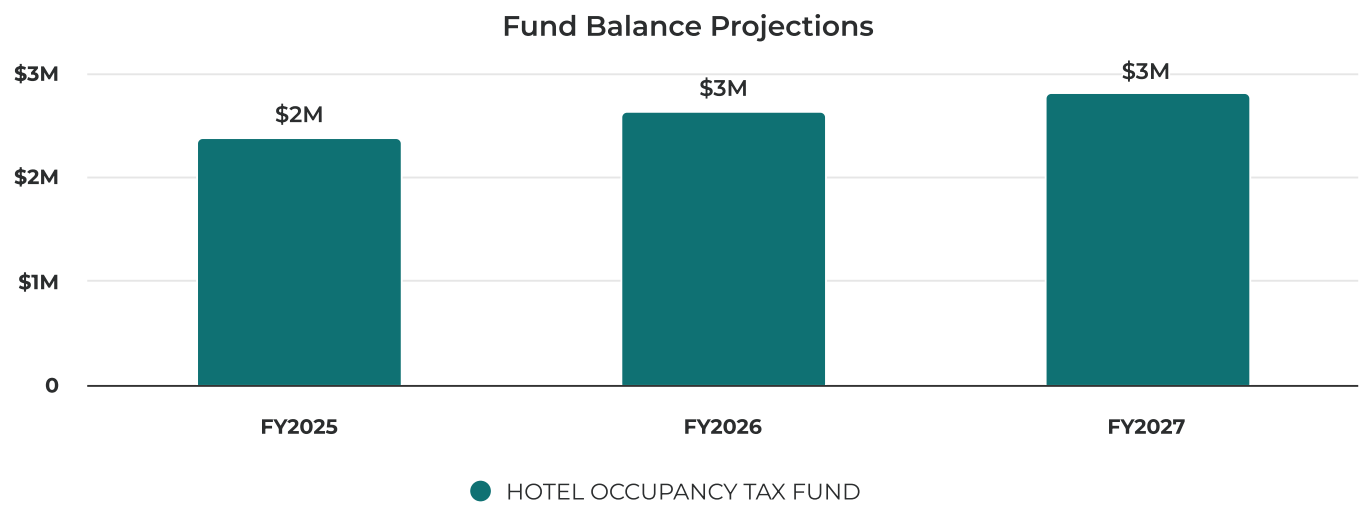
Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$66,762	\$70,583	\$57,065	\$78,955	11.86%
OPERATING EXPENDITURES	\$483,828	\$779,767	\$758,490	\$813,170	4.28%
CAPITAL OUTLAY	\$13,469	\$40,000	-	\$280,000	600.00%
DEBT SERVICE	\$134,775	\$137,050	\$137,050	\$138,425	1.00%
Total Expenditures	\$698,834	\$1,027,400	\$952,605	\$1,310,550	27.56%

Fund Balance



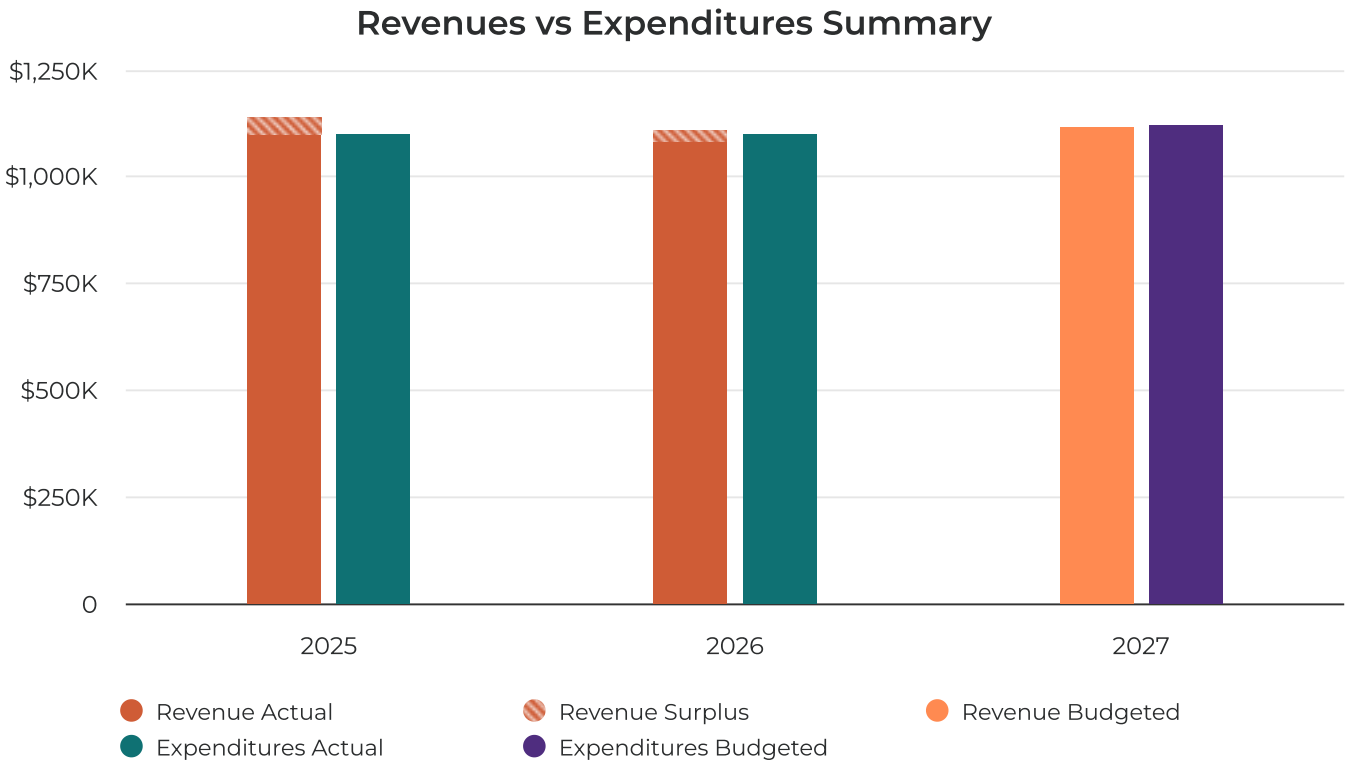
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
HOTEL OCCUPANCY TAX FUND	\$2,383,511	\$2,633,967	\$2,805,842	6.53%
Total Fund Balance	\$2,383,511	\$2,633,967	\$2,805,842	6.53%

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

Expenditures are budgeted to exceed revenue by \$4,000 due to the requirement to reduce the debt levy by the amount of excess debt tax collections in the prior year when calculating the tax rate. This calculation can be viewed on page 7 of the Tax Calculation Worksheet.

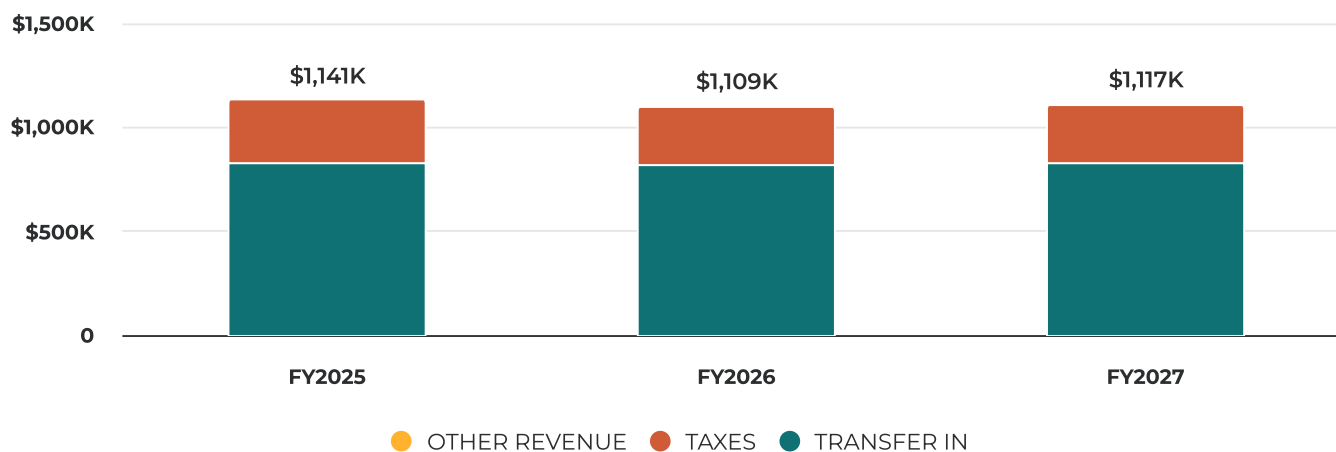
Revenues increased by \$36,000, of which the largest portion was taxes to fund the increase in expenditures needed to pay the required debt service.

Comprehensive Fund Summary

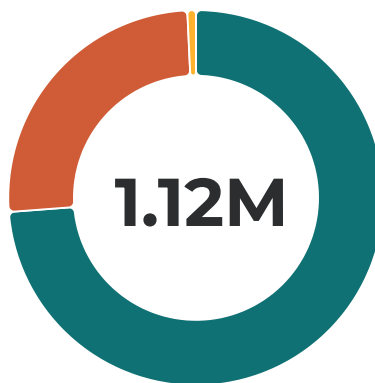
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
TAXES	\$307,345	\$252,480	\$278,000	\$284,517	\$32,037
OTHER REVENUE	\$10,248	\$7,000	\$9,625	\$8,160	\$1,160
TRANSFER IN	\$823,050	\$821,450	\$821,450	\$823,950	\$2,500
Total Revenues	\$1,140,643	\$1,080,930	\$1,109,075	\$1,116,627	\$35,697
Expenditures					
OPERATING EXPENDITURES	\$300	\$700	\$400	\$300	-\$400
DEBT SERVICE	\$1,098,506	\$1,100,025	\$1,100,025	\$1,120,482	\$20,457
Total Expenditures	\$1,098,806	\$1,100,725	\$1,100,425	\$1,120,782	\$20,057
Total Revenues Less Expenditures	\$41,837	-\$19,795	\$8,650	-\$4,155	\$15,640

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source

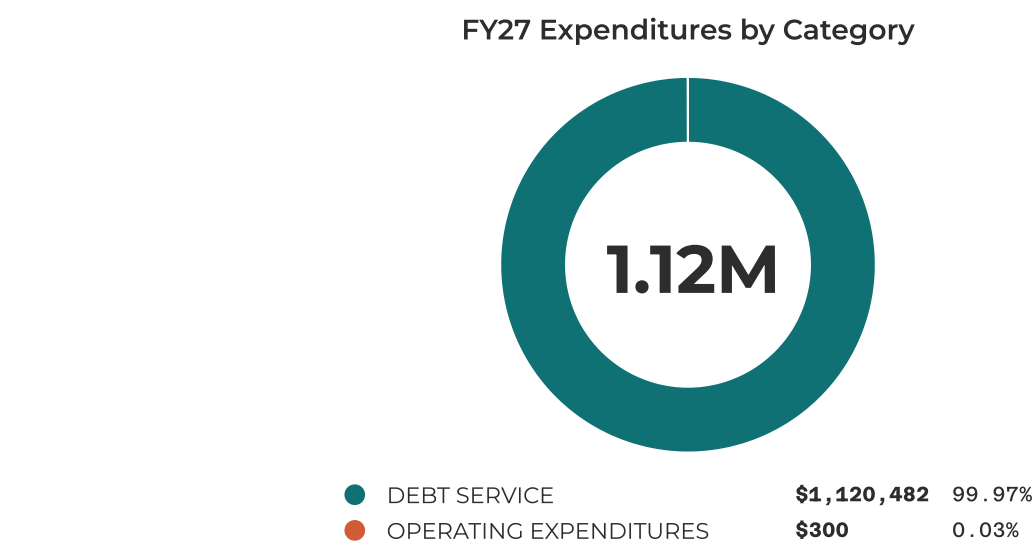
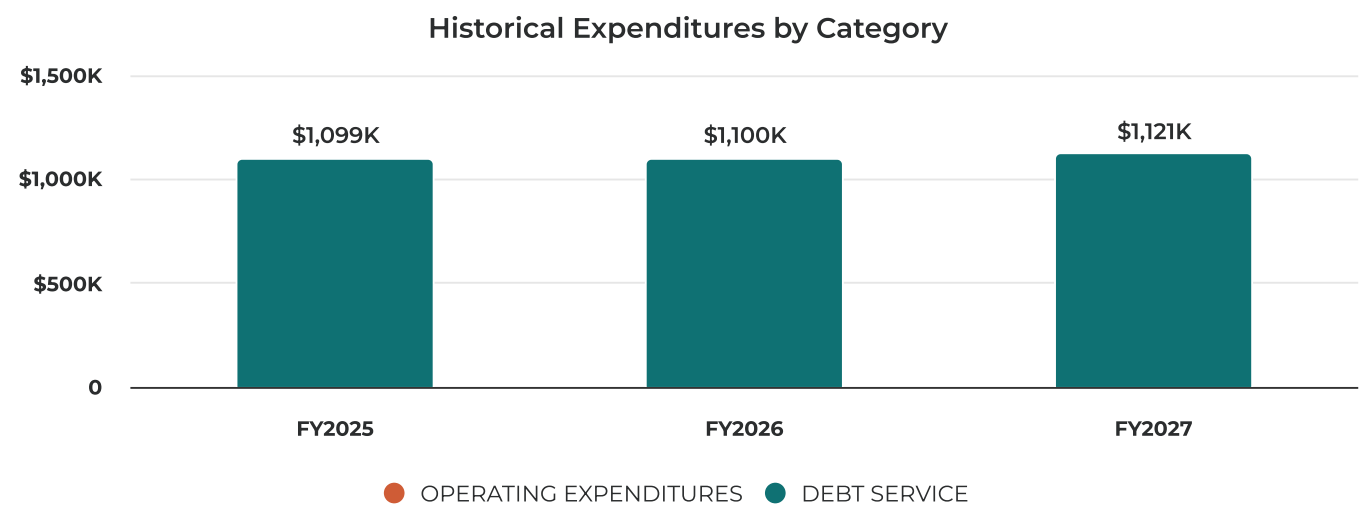


● TRANSFER IN	\$823,950	73.79%
● TAXES	\$284,517	25.48%
● OTHER REVENUE	\$8,160	0.73%

Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TAXES					
PROPERTY TAXES	\$305,323	\$252,480	\$276,000	\$284,517	12.69%
PENALTY & INTEREST	\$2,022	-	\$2,000	-	-
Total TAXES	\$307,345	\$252,480	\$278,000	\$284,517	12.69%
OTHER REVENUE					
INTEREST ON CHECKING ACCOUNTS	\$10,248	\$7,000	\$9,625	\$8,160	16.57%
Total OTHER REVENUE	\$10,248	\$7,000	\$9,625	\$8,160	16.57%
TRANSFER IN					
TRANSFER IN FROM TIF FUND	\$823,050	\$821,450	\$821,450	\$823,950	0.30%
Total TRANSFER IN	\$823,050	\$821,450	\$821,450	\$823,950	0.30%
Total Revenues	\$1,140,643	\$1,080,930	\$1,109,075	\$1,116,627	3.30%

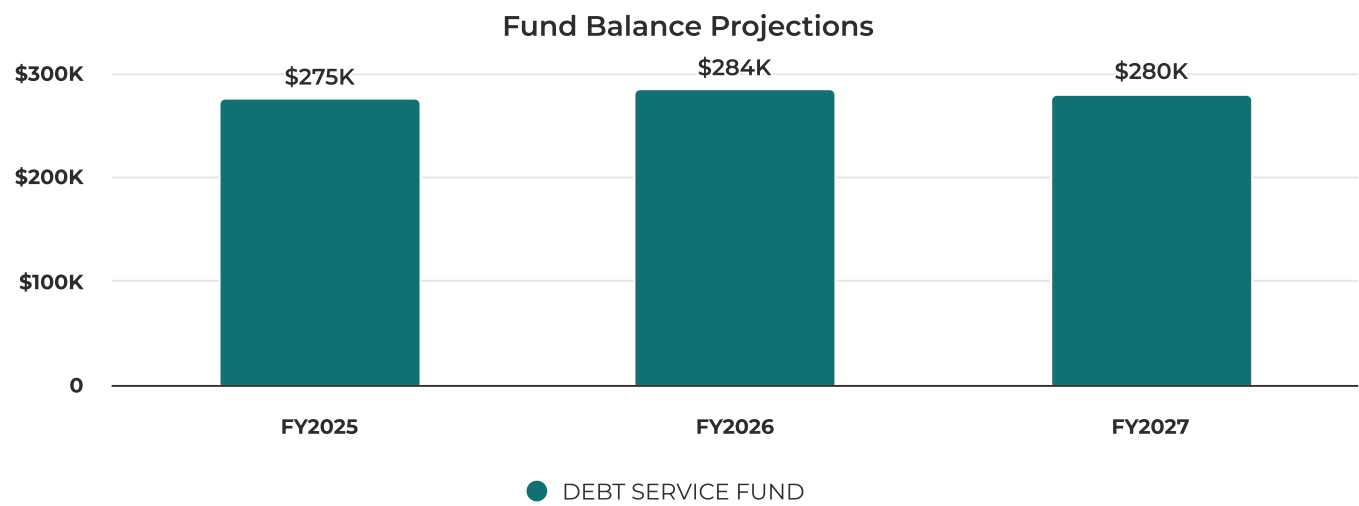
Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES	\$300	\$700	\$400	\$300	-57.14%
DEBT SERVICE	\$1,098,506	\$1,100,025	\$1,100,025	\$1,120,482	1.86%
Total Expenditures	\$1,098,806	\$1,100,725	\$1,100,425	\$1,120,782	1.82%

Fund Balance



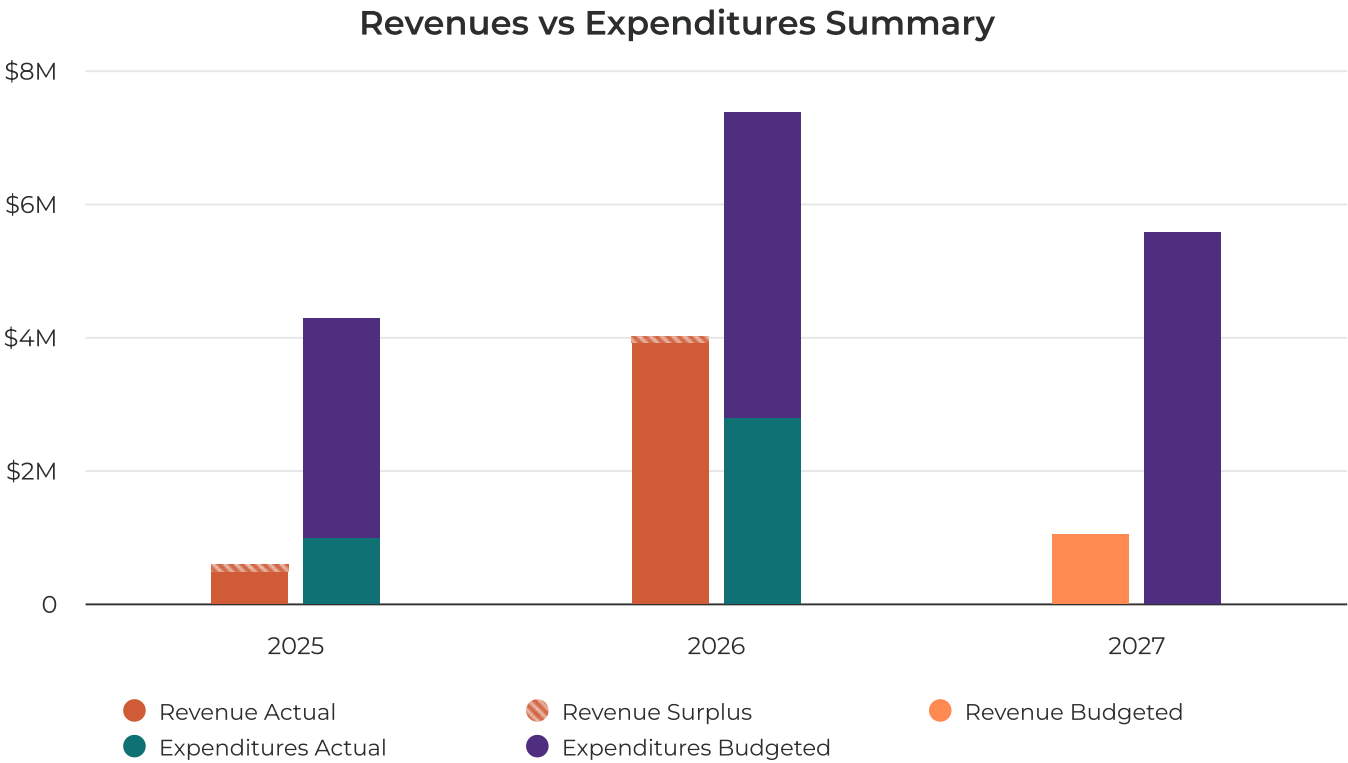
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
DEBT SERVICE FUND	\$275,341	\$283,991	\$279,836	-1.46%
Total Fund Balance	\$275,341	\$283,991	\$279,836	-1.46%

CAPITAL PROJECTS FUND

The Capital Projects Fund, a major governmental fund, is utilized to account for large capital improvements for 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



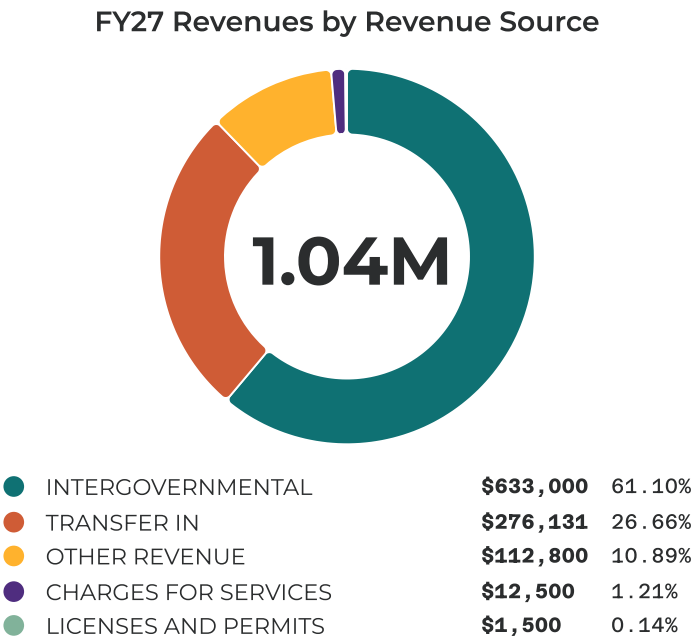
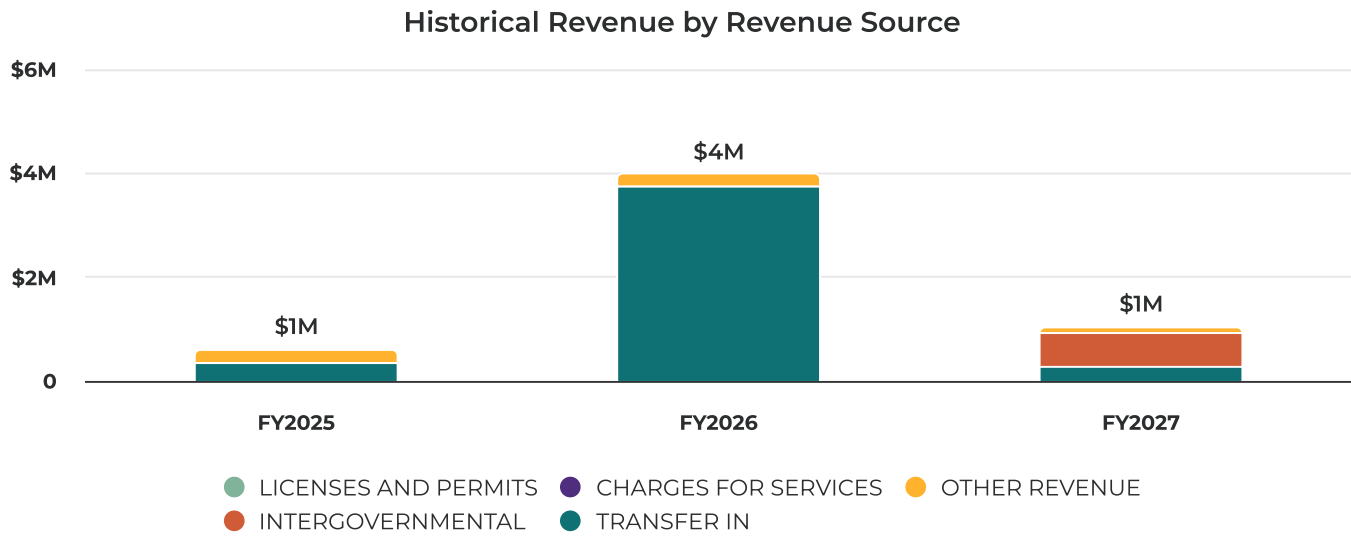
Comprehensive Fund Summary

Expenditures are budgeted to exceed revenues for FY 2027 for the completion of capital projects. Revenues decreased by \$2.8 million primarily because transfers in the previous year were to fund specific projects. Expenditures decreased by \$1.8 million, as fewer capital improvements were budgeted as projects are advancing through the construction phase.

Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
LICENSES AND PERMITS	\$630	\$1,500	-	\$1,500	-
INTERGOVERNMENTAL	-	-	-	\$633,000	\$633,000
CHARGES FOR SERVICES	-	\$12,500	\$2,195	\$12,500	-
OTHER REVENUE	\$256,803	\$140,000	\$232,000	\$112,800	-\$27,200
TRANSFER IN	\$342,946	\$3,755,949	\$3,755,949	\$276,131	-\$3,479,818
Total Revenues	\$600,379	\$3,909,949	\$3,990,144	\$1,035,931	-\$2,874,018
Expenditures					
OPERATING EXPENDITURES	\$114,585	-	-	-	-
CAPITAL OUTLAY	\$882,077	\$7,380,473	\$2,798,208	\$5,586,530	-\$1,793,943
Total Expenditures	\$996,663	\$7,380,473	\$2,798,208	\$5,586,530	-\$1,793,943
Total Revenues Less Expenditures	-\$396,283	-\$3,470,524	\$1,191,936	-\$4,550,599	-\$1,080,075

Revenues by Revenue Source



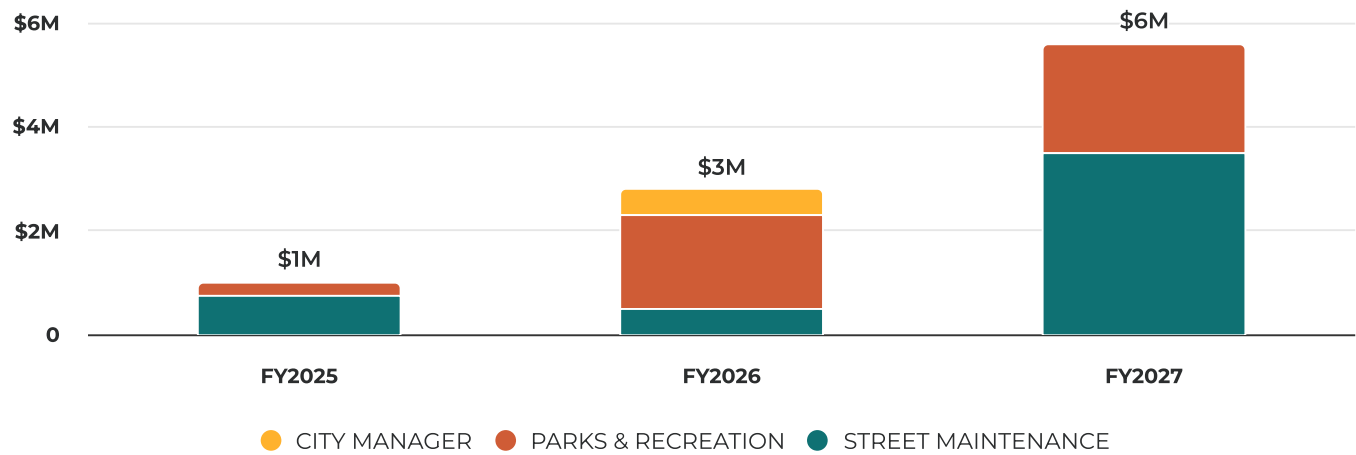
Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS					
SIDEWALK, CURB & GUTTER WAIVER FEE	\$630	\$1,500	-	\$1,500	-
Total LICENSES AND PERMITS	\$630	\$1,500	-	\$1,500	-
INTERGOVERNMENTAL					
FEDERAL CAPITAL GRANTS	-	-	-	\$633,000	-
Total INTERGOVERNMENTAL	-	-	-	\$633,000	-
CHARGES FOR SERVICES					
SIDEWALK MATCH	-	\$12,500	\$2,195	\$12,500	-
Total CHARGES FOR SERVICES	-	\$12,500	\$2,195	\$12,500	-
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$256,803	\$140,000	\$232,000	\$112,800	-19.43%
Total OTHER REVENUE	\$256,803	\$140,000	\$232,000	\$112,800	-19.43%
TRANSFER IN					
TRANSFERS FROM OTHER FUNDS	\$342,946	\$3,755,949	\$3,755,949	\$276,131	-92.65%
Total TRANSFER IN	\$342,946	\$3,755,949	\$3,755,949	\$276,131	-92.65%
Total Revenues	\$600,379	\$3,909,949	\$3,990,144	\$1,035,931	-73.51%

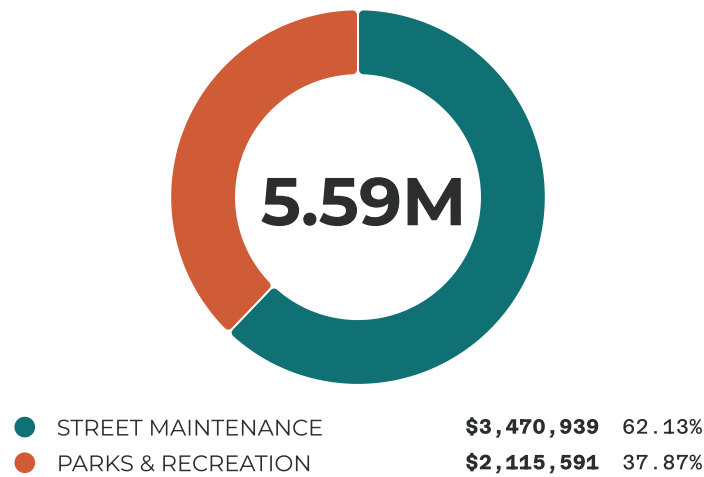
Expenditures by Department

For FY 2027, expenditures include street improvements, and the continuation of a splash pad and ballfield improvements in the park.

Historical Expenditures by Department



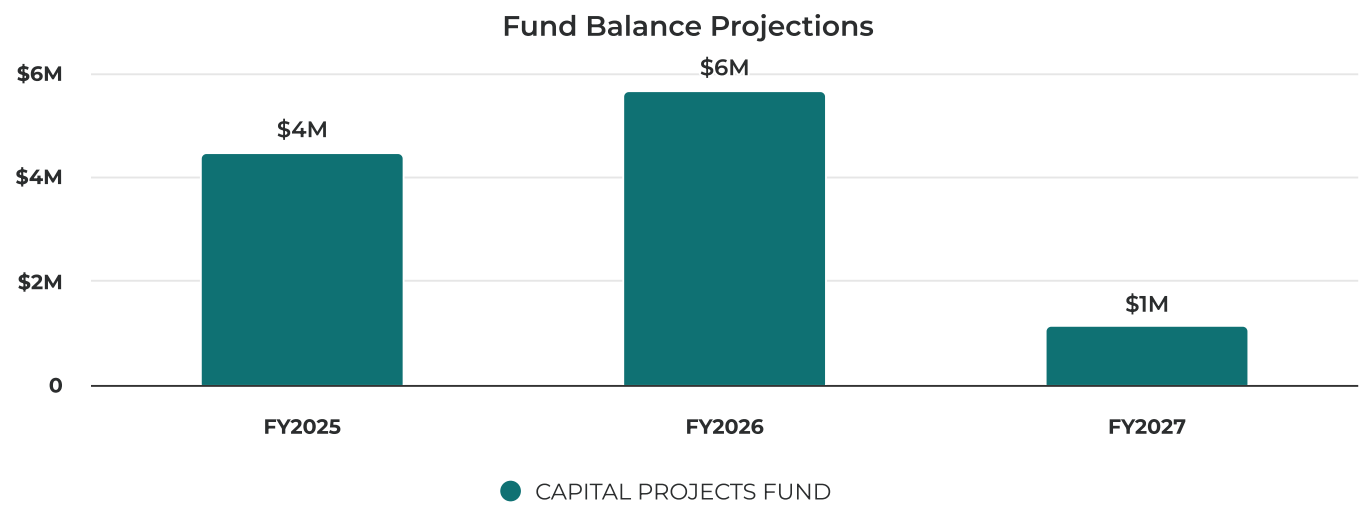
FY27 Expenditures by Department



Expenditures by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CITY MANAGER	-	\$499,191	\$499,191	-	-100.00%
STREET MAINTENANCE	\$739,663	\$2,943,329	\$476,655	\$3,470,939	17.93%
PARKS & RECREATION	\$257,000	\$3,937,953	\$1,822,362	\$2,115,591	-46.28%
Total Expenditures	\$996,663	\$7,380,473	\$2,798,208	\$5,586,530	-24.31%

Fund Balance



Financial Summary

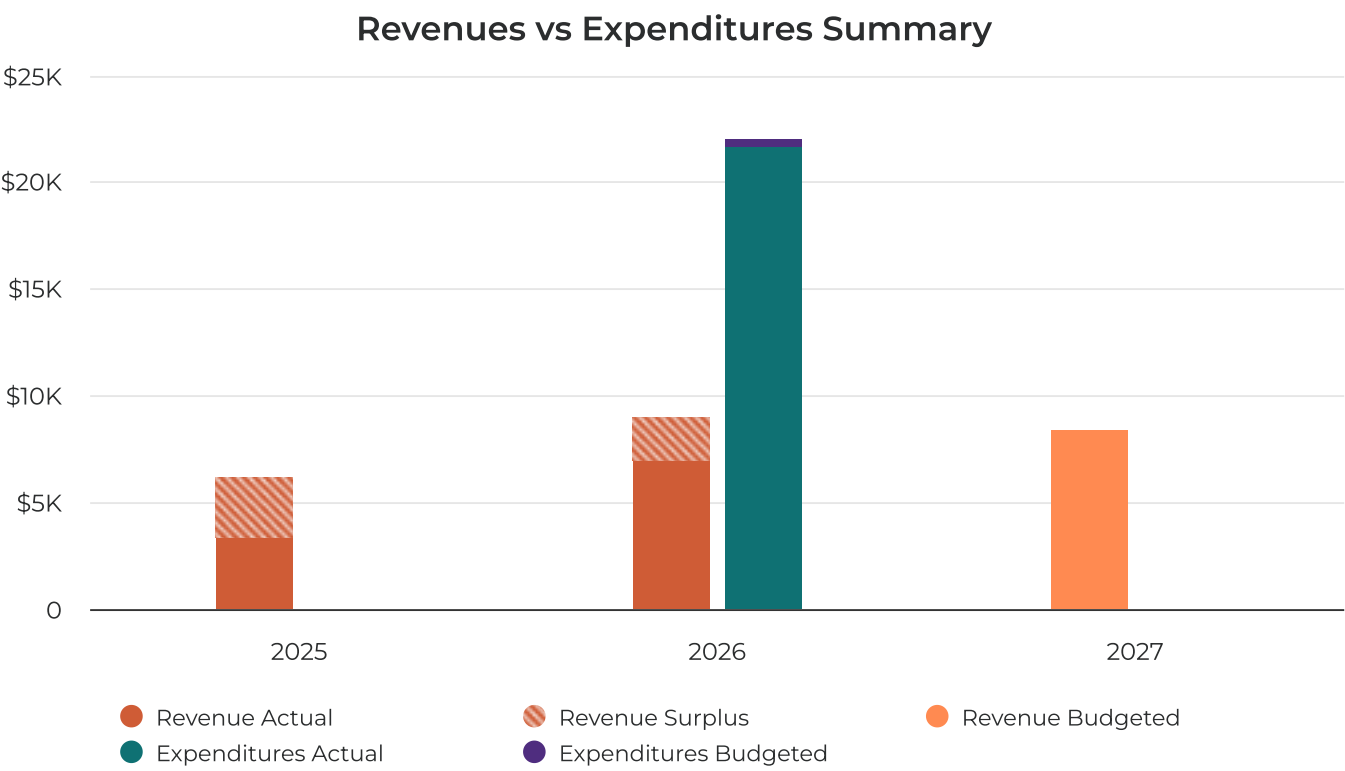
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
CAPITAL PROJECTS FUND	\$4,481,456.00	\$5,673,392.00	\$1,122,793.00	-80.21%
Total Fund Balance	\$4,481,456.00	\$5,673,392.00	\$1,122,793.00	-80.21%

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 fund balance size, no expenditures are budgeted for FY 2027.

Summary



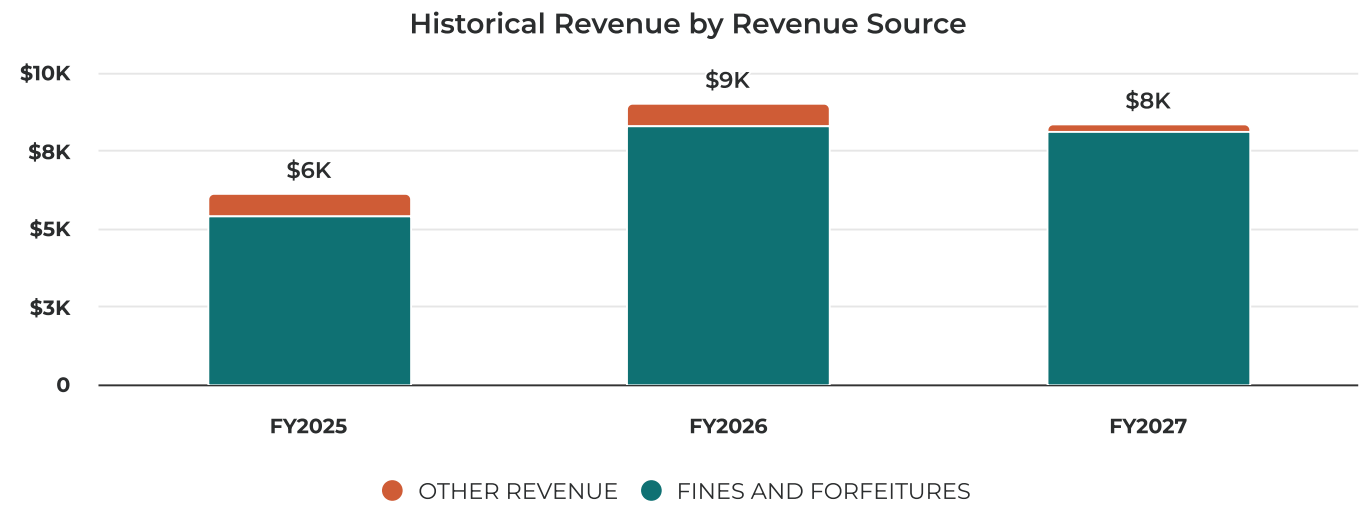
Comprehensive Fund Summary

Revenues are budgeted at \$8,300, which is largely reflected in court fines and is consistent with prior years.

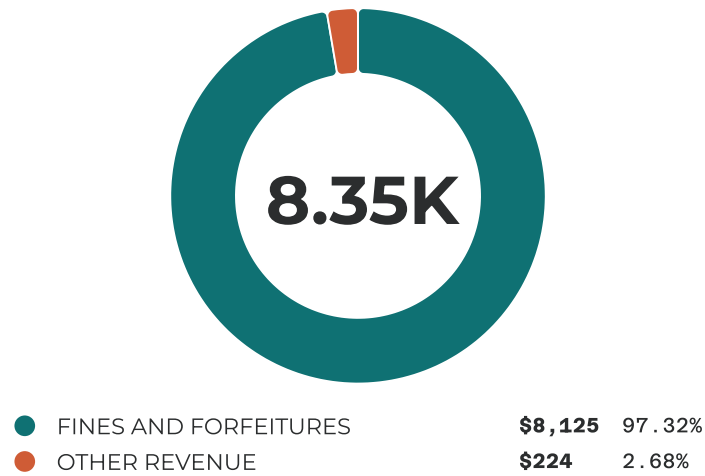
Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
FINES AND FORFEITURES	\$5,398	\$6,250	\$8,300	\$8,125	\$1,875
OTHER REVENUE	\$744	\$720	\$720	\$224	-\$496
Total Revenues	\$6,143	\$6,970	\$9,020	\$8,349	\$1,379
Expenditures					
OPERATING EXPENDITURES	-	\$22,050	\$21,645	-	-\$22,050
Total Expenditures	-	\$22,050	\$21,645	-	-\$22,050
Total Revenues Less Expenditures	\$6,143	-\$15,080	-\$12,625	\$8,349	\$23,429

Revenues by Revenue Source



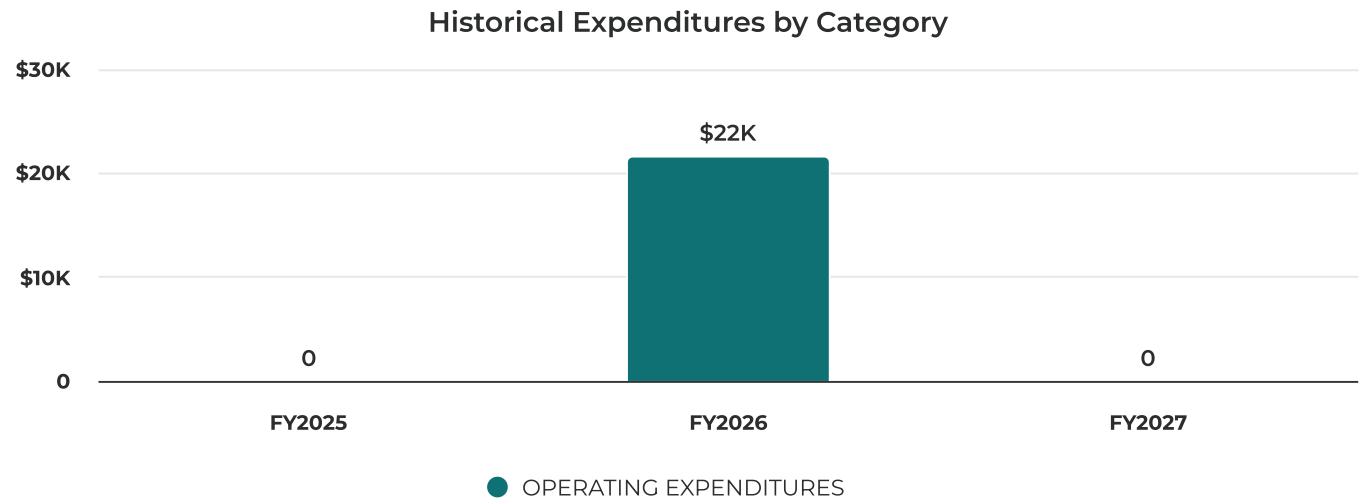
FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FINES AND FORFEITURES					
CHILD SAFETY FEES	\$5,398	\$6,250	\$8,300	\$8,125	30.00%
Total FINES AND FORFEITURES	\$5,398	\$6,250	\$8,300	\$8,125	30.00%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$744	\$720	\$720	\$224	-68.89%
Total OTHER REVENUE	\$744	\$720	\$720	\$224	-68.89%
Total Revenues	\$6,143	\$6,970	\$9,020	\$8,349	19.78%

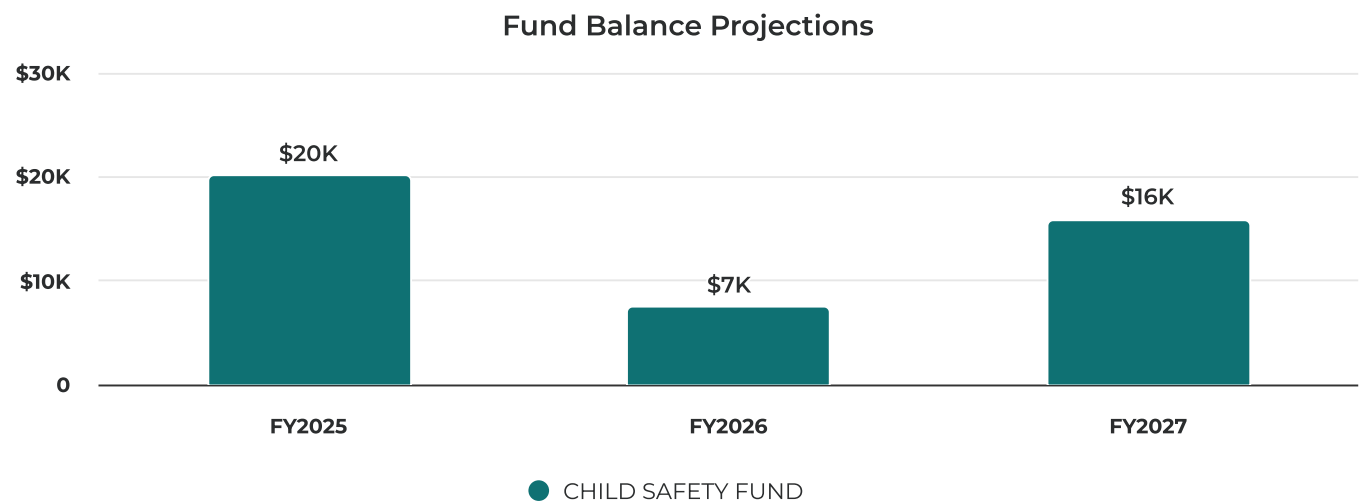
Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
SIGNALIZED CROSS WALK PROJECT	-	\$22,050	\$21,645	-	-100.00%
Total OPERATING EXPENDITURES	-	\$22,050	\$21,645	-	-100.00%
Total Expenditures	-	\$22,050	\$21,645	-	-100.00%

Fund Balance



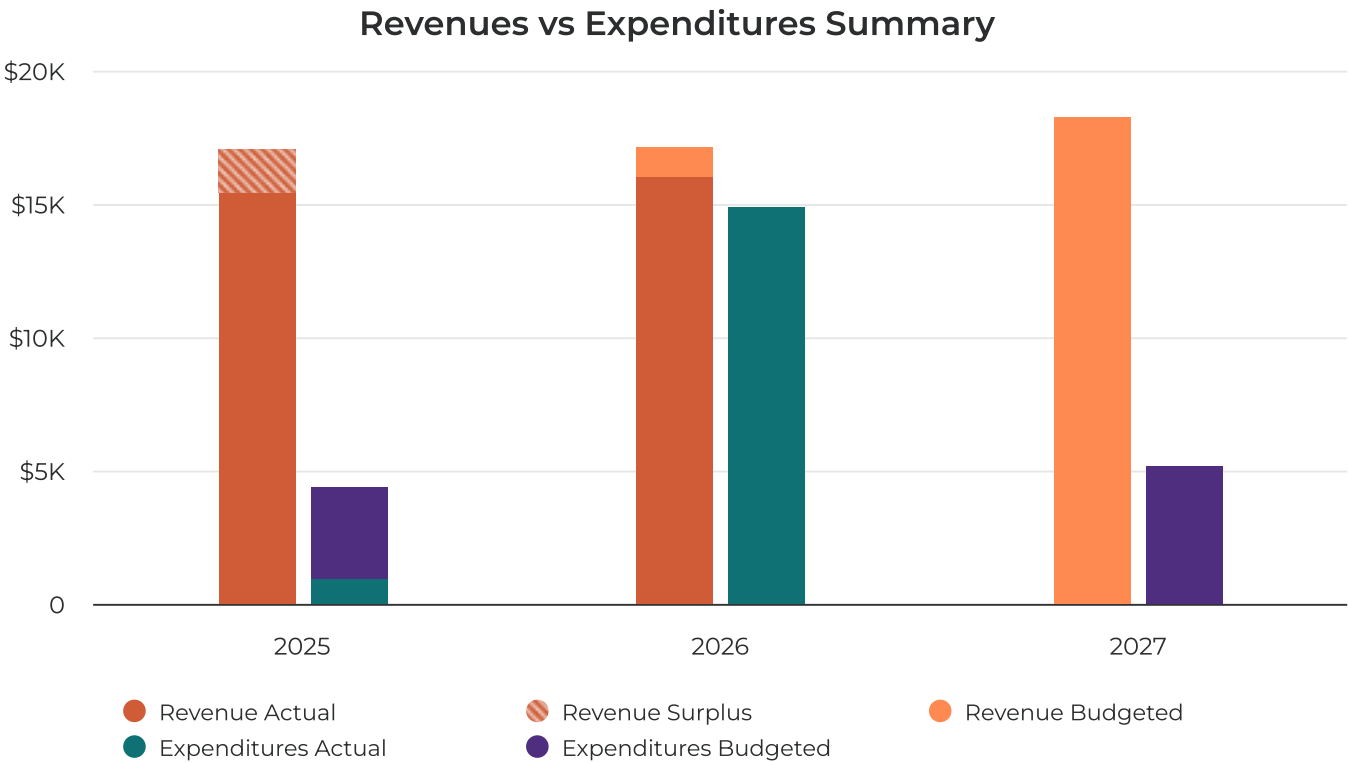
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
CHILD SAFETY FUND	\$20,092.00	\$7,467.00	\$15,816.00	111.81%
Total Fund Balance	\$20,092.00	\$7,467.00	\$15,816.00	111.81%

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



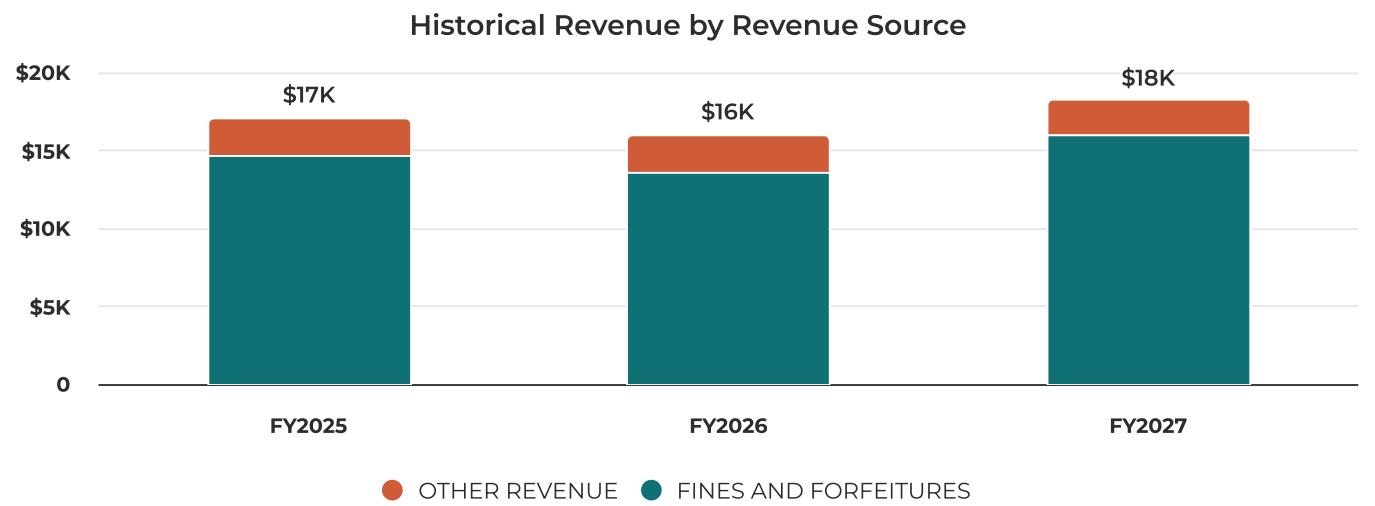
Comprehensive Fund Summary

Revenues are anticipated to exceed expenditures by \$13,000. Revenues remained fairly consistent, but expenditures decreased by \$9,000 due to a decreased in software maintenance costs.

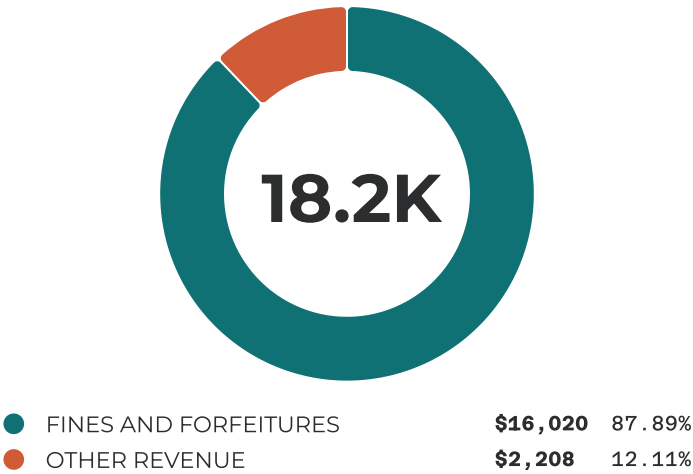
Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
FINES AND FORFEITURES	\$14,630	\$15,130	\$13,515	\$16,020	\$890
OTHER REVENUE	\$2,444	\$2,000	\$2,460	\$2,208	\$208
Total Revenues	\$17,073	\$17,130	\$15,975	\$18,228	\$1,098
Expenditures					
OPERATING EXPENDITURES	\$884	\$14,833	\$14,833	\$5,124	-\$9,709
Total Expenditures	\$884	\$14,833	\$14,833	\$5,124	-\$9,709
Total Revenues Less Expenditures	\$16,189	\$2,297	\$1,142	\$13,104	\$10,807

Revenues by Revenue Source



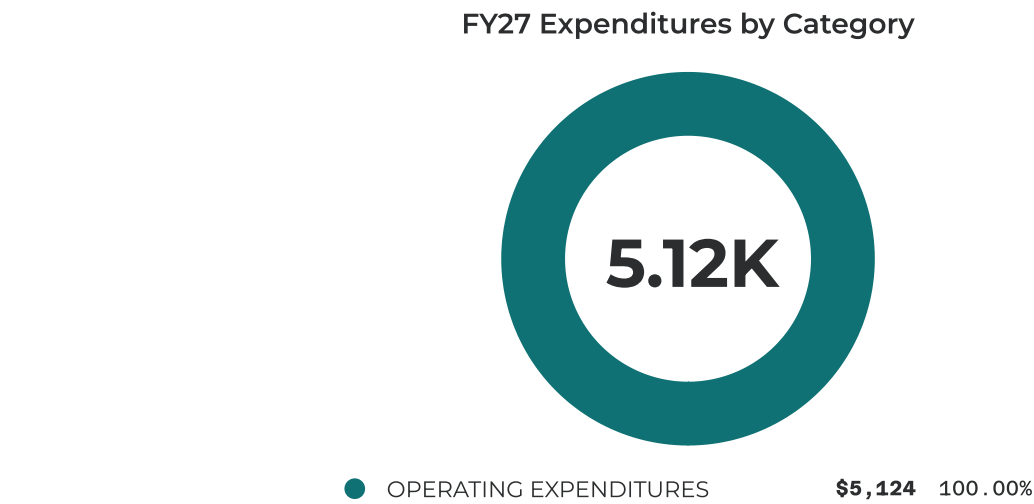
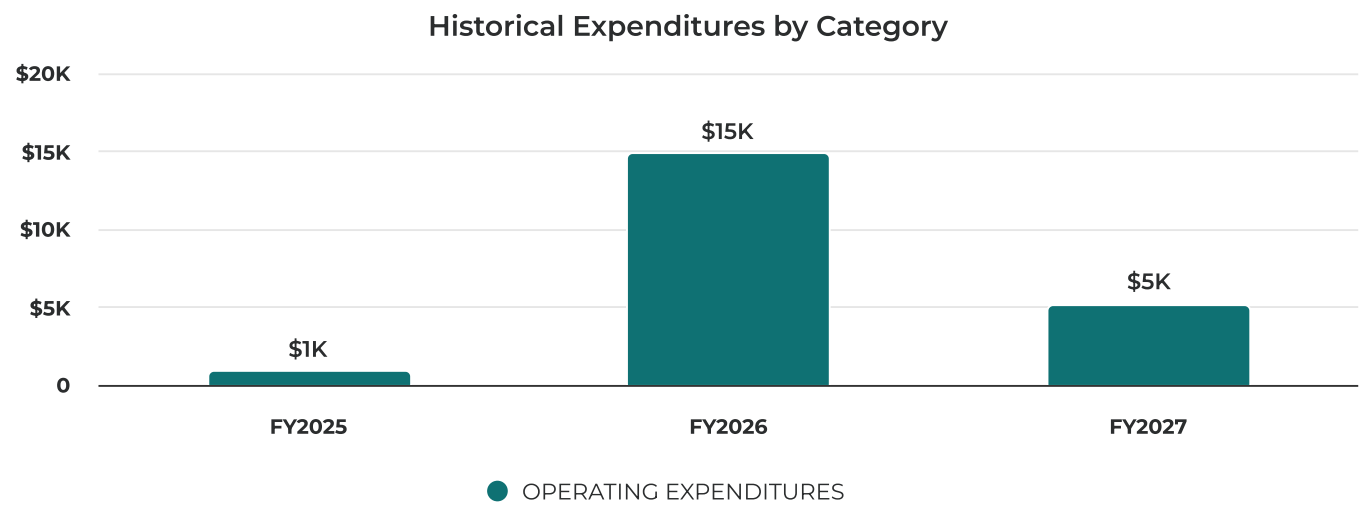
FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FINES AND FORFEITURES					
MUNICIPAL COURT TECHNOLOGY FEE (	\$4,766	-	-	-	-
MUNICIPAL COURT BUILDING SECURITY FUND	\$5,827	-	-	-	-
CONSOLIDATED SECURITY/TECHNOLOGY FEE	\$4,036	\$15,130	\$13,515	\$16,020	5.88%
Total FINES AND FORFEITURES	\$14,630	\$15,130	\$13,515	\$16,020	5.88%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$2,444	\$2,000	\$2,460	\$2,208	10.40%
Total OTHER REVENUE	\$2,444	\$2,000	\$2,460	\$2,208	10.40%
Total Revenues	\$17,073	\$17,130	\$15,975	\$18,228	6.41%

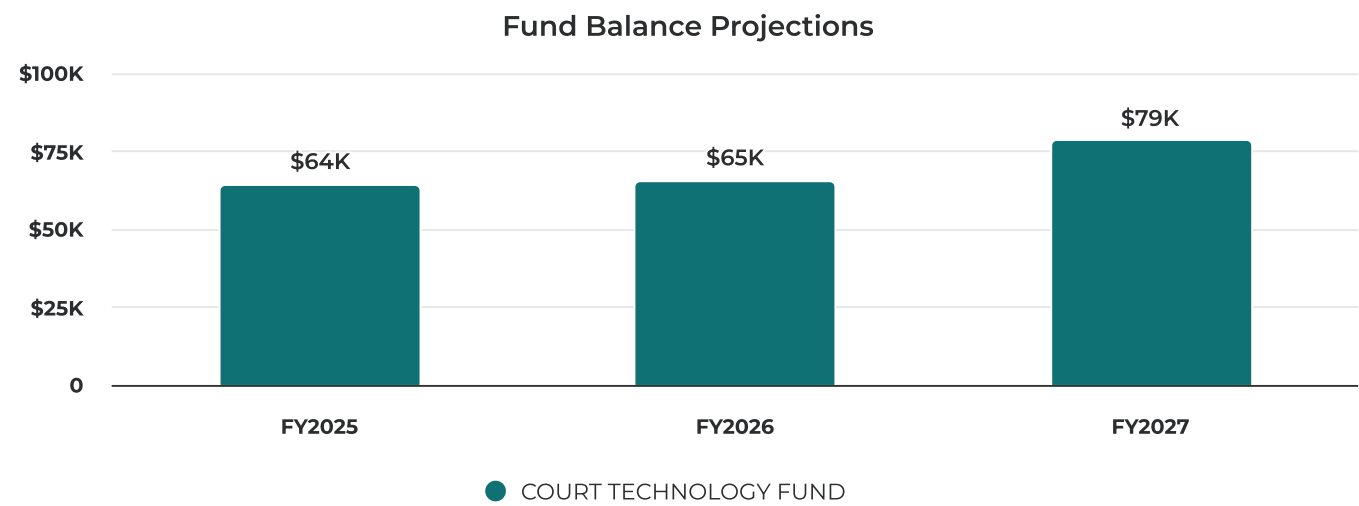
Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
COMPUTER MAINTENANCE	\$884	\$14,833	\$14,833	\$5,124	-65.46%
Total OPERATING EXPENDITURES	\$884	\$14,833	\$14,833	\$5,124	-65.46%
Total Expenditures	\$884	\$14,833	\$14,833	\$5,124	-65.46%

Fund Balance



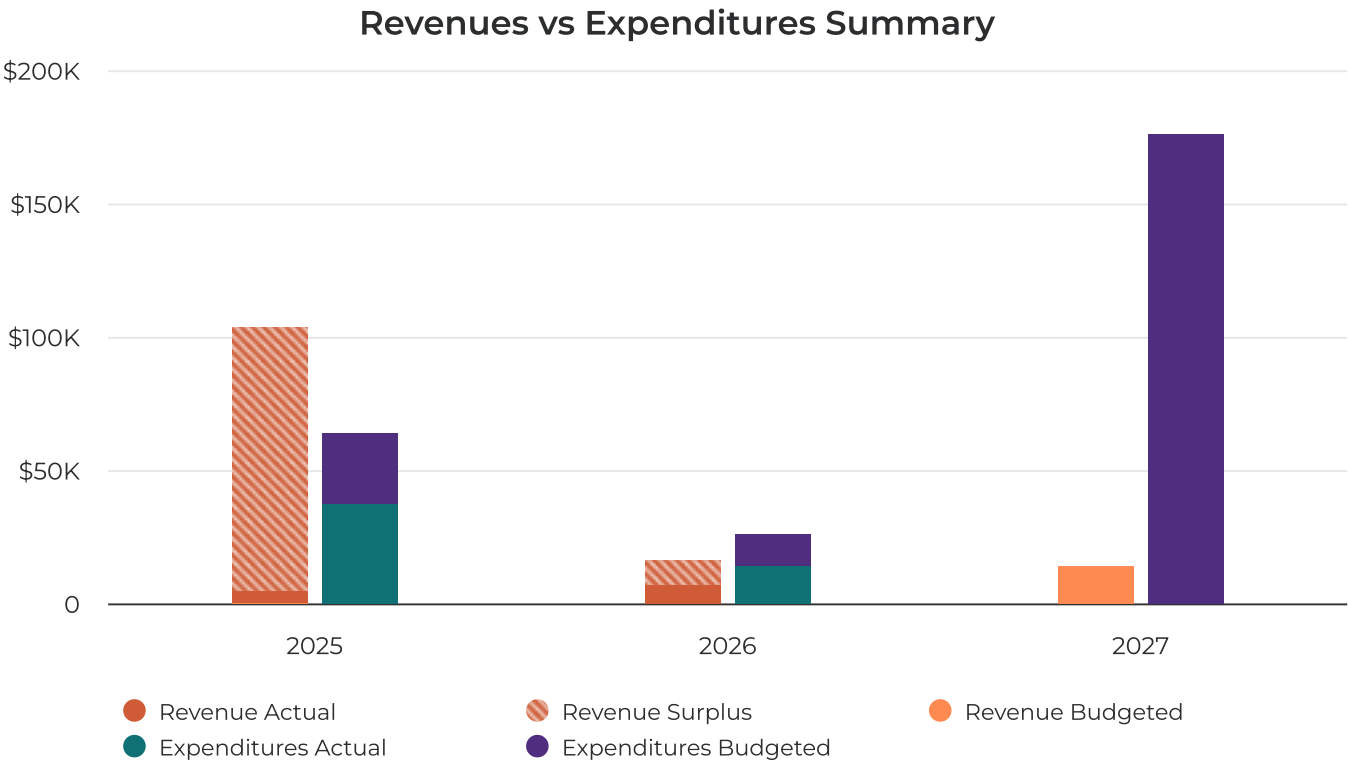
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
COURT TECHNOLOGY FUND	\$64,267	\$65,409	\$78,513	20.03%
Total Fund Balance	\$64,267	\$65,409	\$78,513	20.03%

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), drug forfeiture revenue, and grants restricted to law enforcement officer education, training, and activities.

Summary



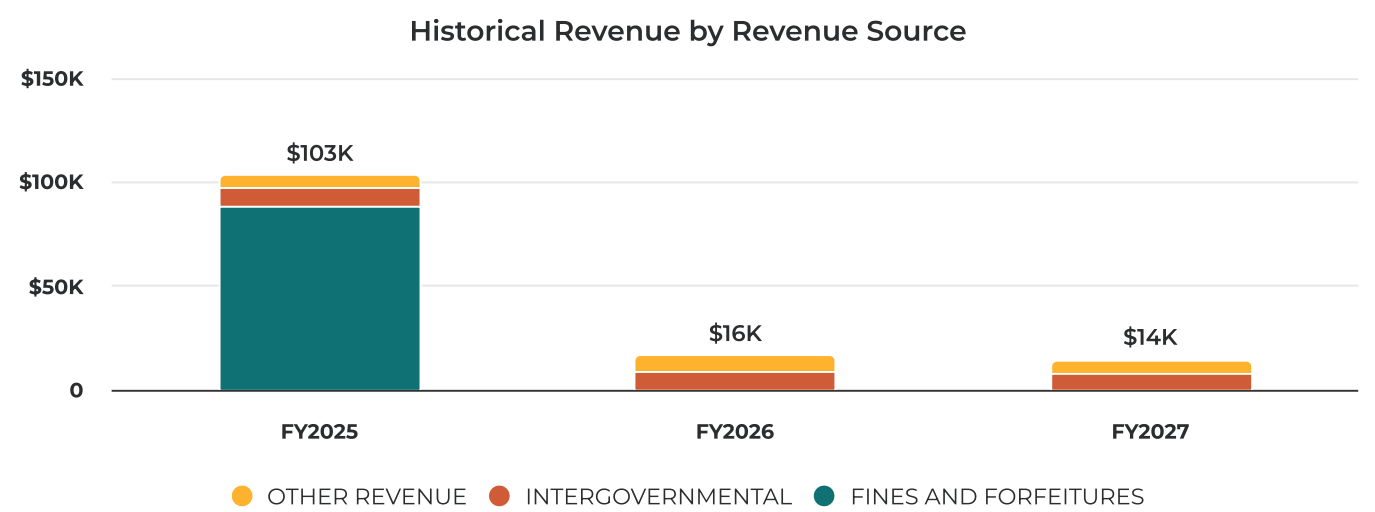
Comprehensive Fund Summary

Expenditures are budgeted to exceed revenues by \$162,000 for FY 2027 due to partial funding of a shooting range. Revenues increased mildly due to anticipated LEOSE grants and investment income. Expenditures increased by \$150,000, primarily for the shooting range capital outlay.

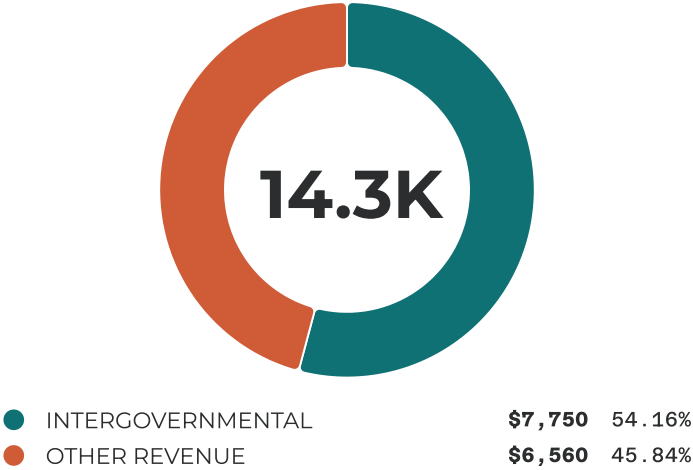
Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
FINES AND FORFEITURES	\$87,948	-	-	-	-
INTERGOVERNMENTAL	\$8,804	\$3,350	\$8,778	\$7,750	\$4,400
OTHER REVENUE	\$6,705	\$4,000	\$7,700	\$6,560	\$2,560
Total Revenues	\$103,458	\$7,350	\$16,478	\$14,310	\$6,960
Expenditures					
OPERATING EXPENDITURES	\$13,124	\$10,761	\$2,589	\$21,878	\$11,117
CAPITAL OUTLAY	\$24,469	\$15,000	\$11,355	\$154,000	\$139,000
Total Expenditures	\$37,593	\$25,761	\$13,944	\$175,878	\$150,117
Total Revenues Less Expenditures	\$65,865	-\$18,411	\$2,534	-\$161,568	-\$143,157

Revenues by Revenue Source



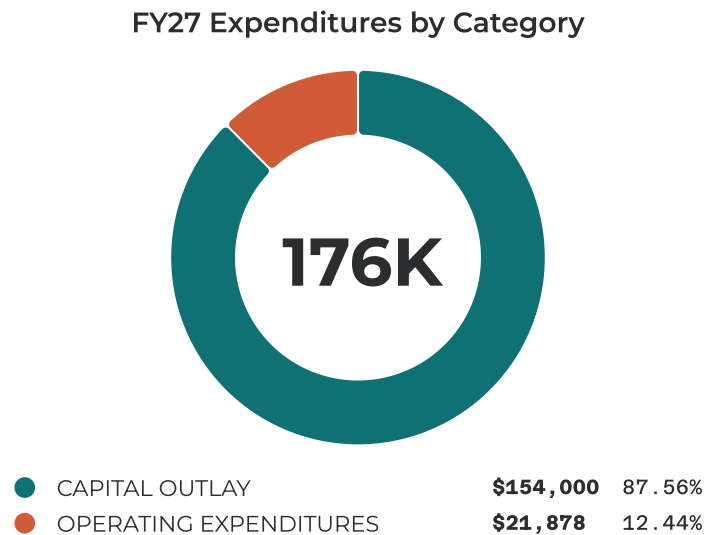
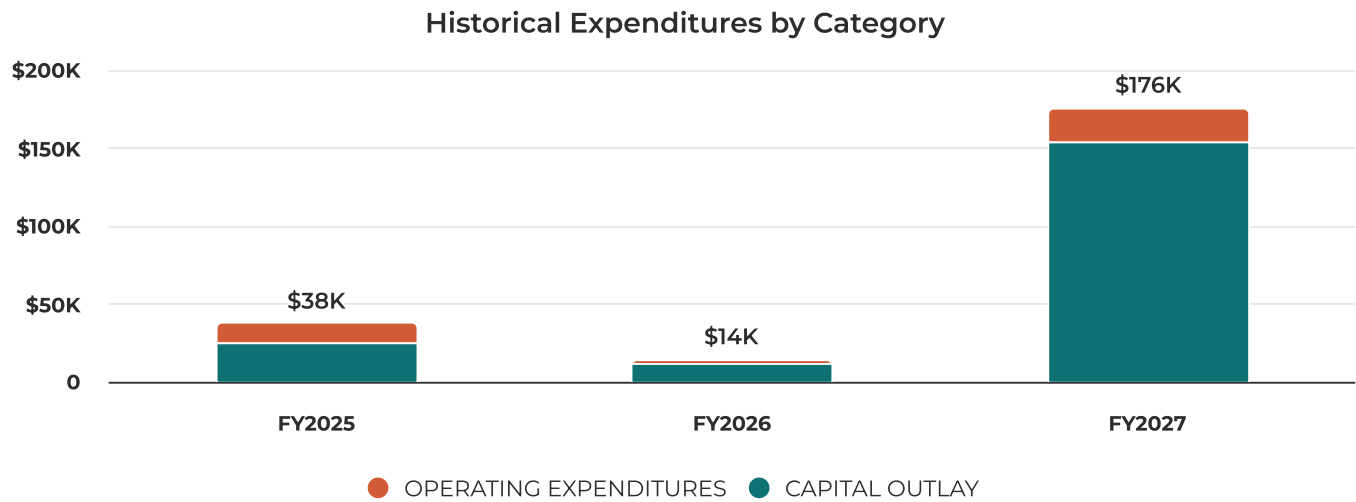
FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FINES AND FORFEITURES					
FEDERAL DRUG FORFEITURE	\$87,948	-	-	-	-
Total FINES AND FORFEITURES	\$87,948	-	-	-	-
INTERGOVERNMENTAL					
PUBLIC SAFETY GRANTS	\$8,804	\$3,350	\$8,778	\$7,750	131.34%
Total INTERGOVERNMENTAL	\$8,804	\$3,350	\$8,778	\$7,750	131.34%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$6,705	\$4,000	\$7,700	\$6,560	64.00%
Total OTHER REVENUE	\$6,705	\$4,000	\$7,700	\$6,560	64.00%
Total Revenues	\$103,458	\$7,350	\$16,478	\$14,310	94.69%

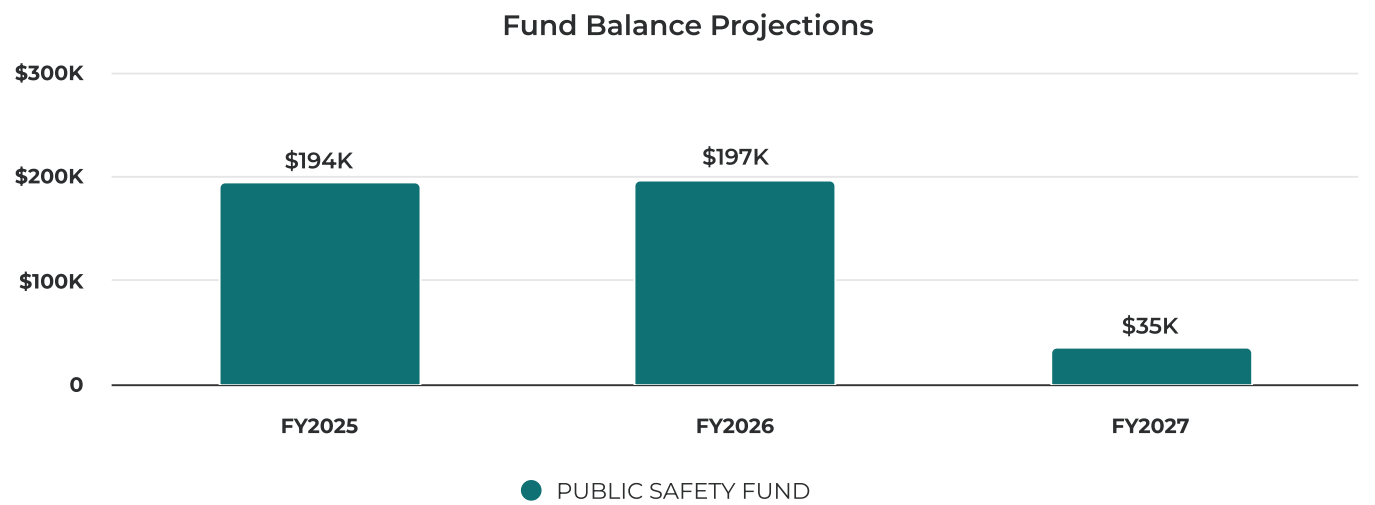
Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
LEOSE-FIRE TRAINING	\$2,200	\$1,300	-	\$6,005	361.92%
LEOSE -PD TRAINING	\$8,023	\$8,000	\$2,000	\$15,000	87.50%
WEARING APPAREL	\$2,061	-	-	-	-
OPERATING SUPPLIES	\$840	\$1,461	\$589	\$873	-40.25%
Total OPERATING EXPENDITURES	\$13,124	\$10,761	\$2,589	\$21,878	103.31%
CAPITAL OUTLAY					
OTHER EQUIPMENT	\$24,469	\$15,000	\$11,355	-	-100.00%
BUILDING IMPROVEMENTS	-	-	-	\$154,000	-
Total CAPITAL OUTLAY	\$24,469	\$15,000	\$11,355	\$154,000	926.67%
Total Expenditures	\$37,593	\$25,761	\$13,944	\$175,878	582.73%

Fund Balance



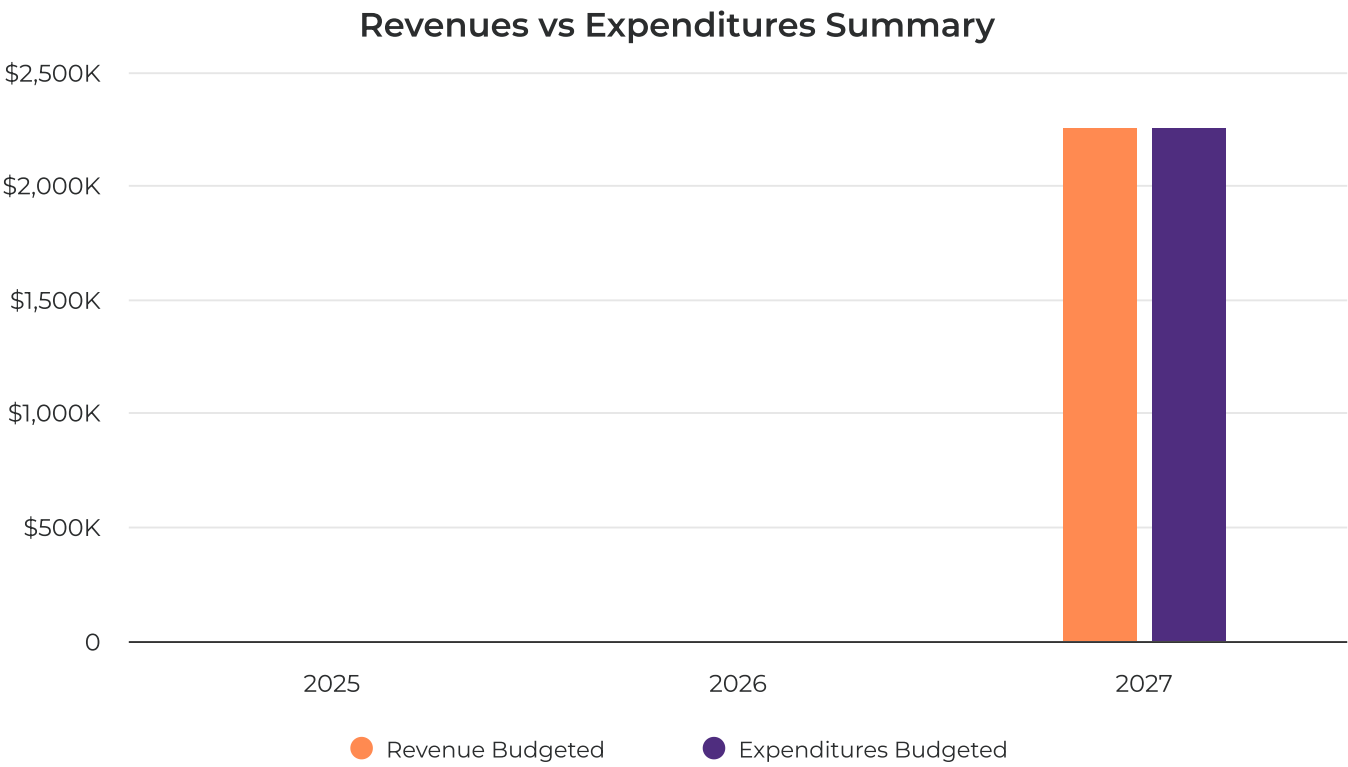
Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
PUBLIC SAFETY FUND	\$194,216	\$196,750	\$35,182	-82.12%
Total Fund Balance	\$194,216	\$196,750	\$35,182	-82.12%

UNIFIED DISPATCH FUND

The Unified Dispatch Fund is a nonmajor fund created this year to account for the revenue and expenditures for the operations of the Unified Dispatch Center. Since the City of Stephenville entered into an agreement with Erath County to equally fund the operations, separate accounting was implemented.

Summary



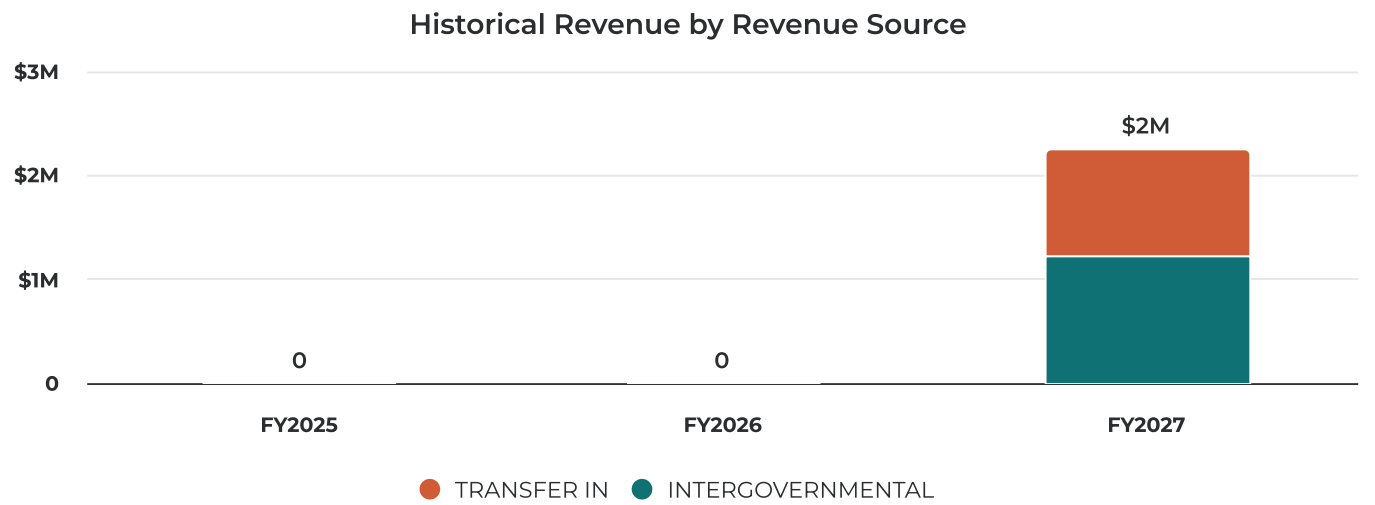
Comprehensive Fund Summary

Revenues and expenditures are balanced for this initial year. Tarleton State University and the City of Dublin are charged for services. Erath County and the City of Stephenville share equally in funding the remaining costs to operate the Unified Dispatch Center.

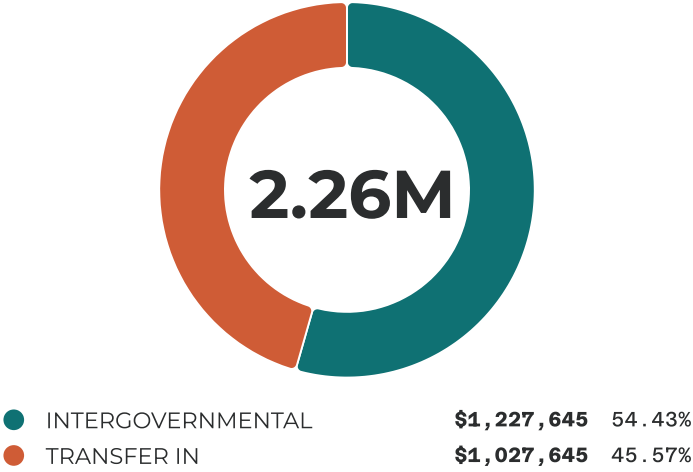
Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget
Revenues				
INTERGOVERNMENTAL	-	-	-	\$1,227,645
TRANSFER IN	-	-	-	\$1,027,645
Total Revenues	-	-	-	\$2,255,290
Expenditures				
PERSONNEL COSTS	-	-	-	\$2,066,711
OPERATING EXPENDITURES	-	-	-	\$188,578
Total Expenditures	-	-	-	\$2,255,289
Total Revenues Less Expenditures	-	-	-	\$1

Revenues by Revenue Source



FY27 Revenues by Revenue Source



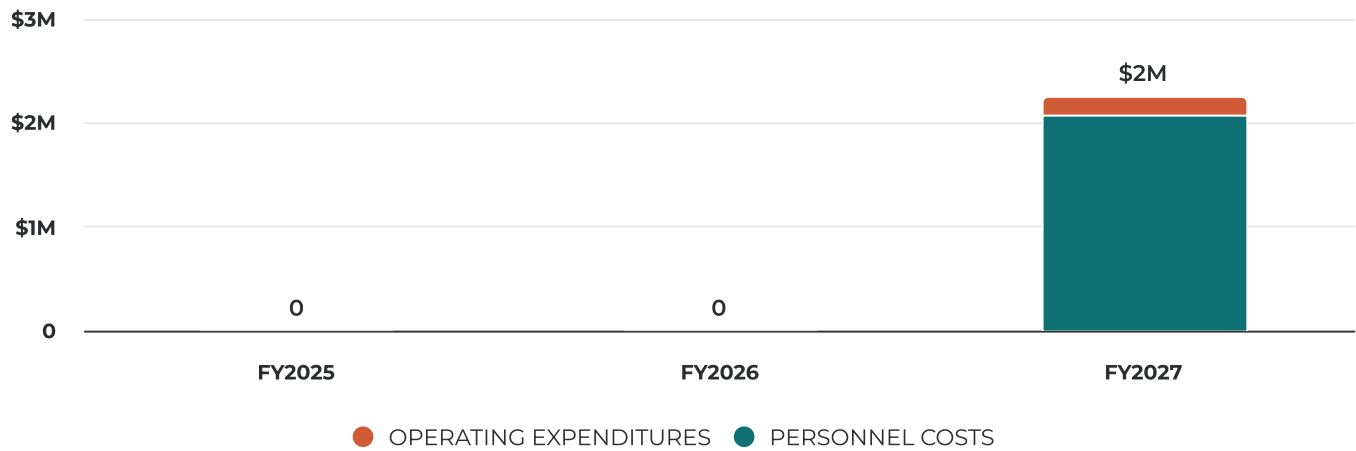
Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget
INTERGOVERNMENTAL	-	-	-	\$1,227,645
TRANSFER IN	-	-	-	\$1,027,645
Total Revenues	-	-	-	\$2,255,290

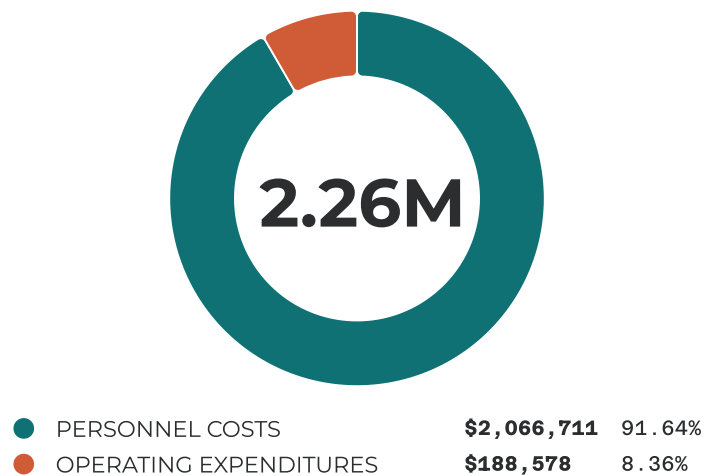
Expenditures by Category

Personnel costs are budgeted at approximately \$2 million, which is 91% of all expenditures.

Historical Expenditures by Category



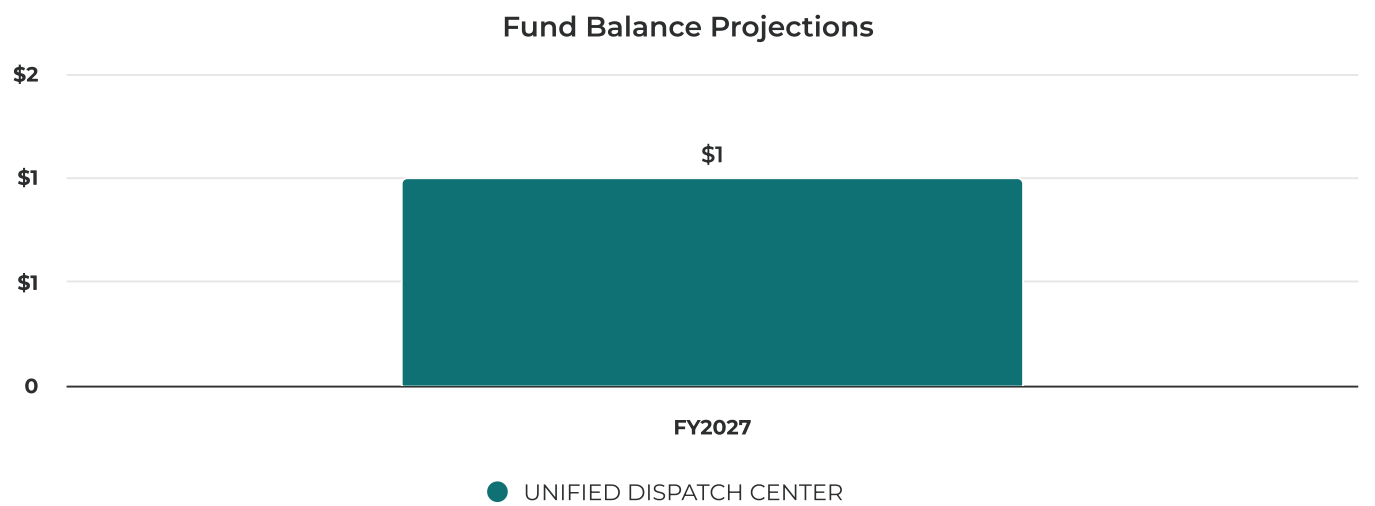
FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget
PERSONNEL COSTS				
Total PERSONNEL COSTS	-	-	-	\$2,066,711
OPERATING EXPENDITURES				
Total OPERATING EXPENDITURES	-	-	-	\$188,578
Total Expenditures	-	-	-	\$2,255,289

Fund Balance



Financial Summary

Fund Balance	FY 2027
UNIFIED DISPATCH CENTER	\$1.00
Total Fund Balance	\$1.00

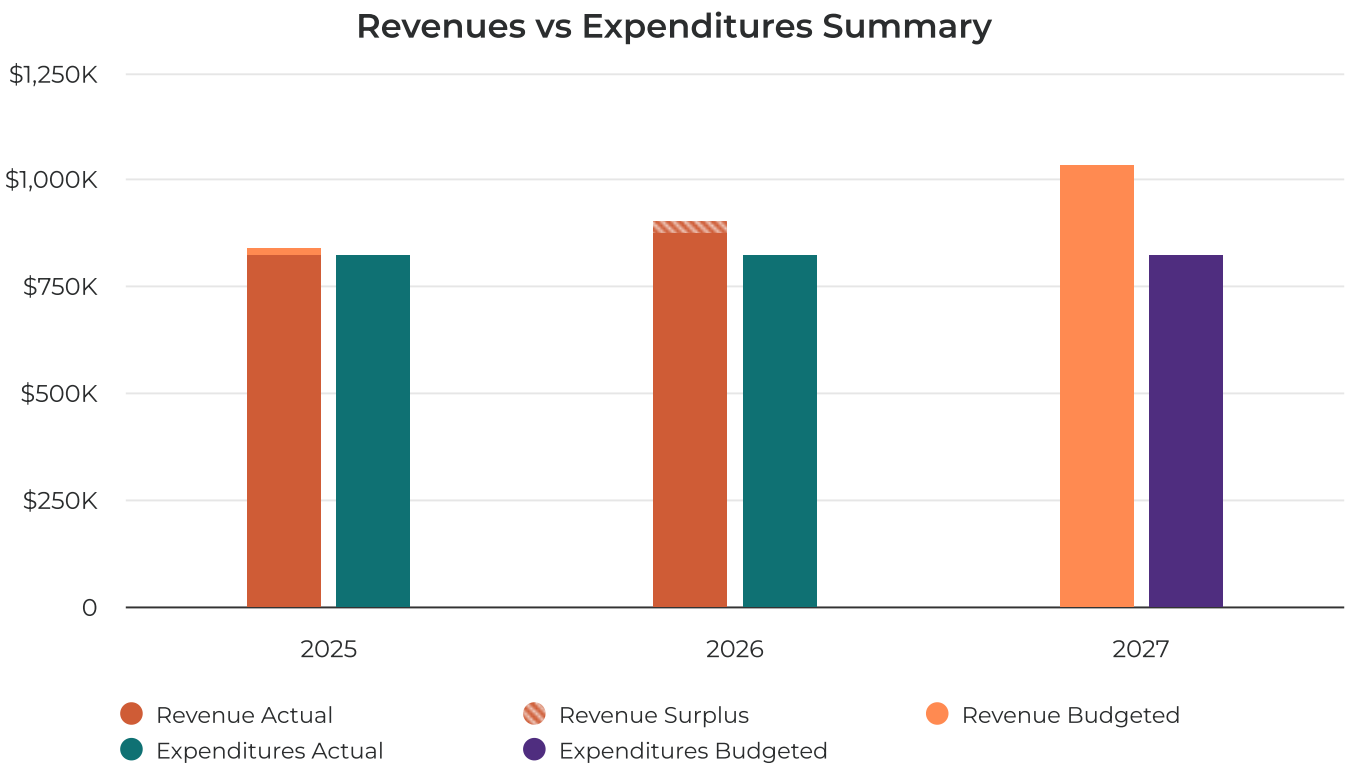
TAX INCREMENT FINANCING FUND

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 TIRZ #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, Water and Wastewater Fund, and Storm Water Drainage Fund totaling almost \$725,000 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. Repayment of these amounts due to the General Fund, Water and Wastewater Fund, and Storm Water Drainage Fund is anticipated to start in FY 2028.

Summary



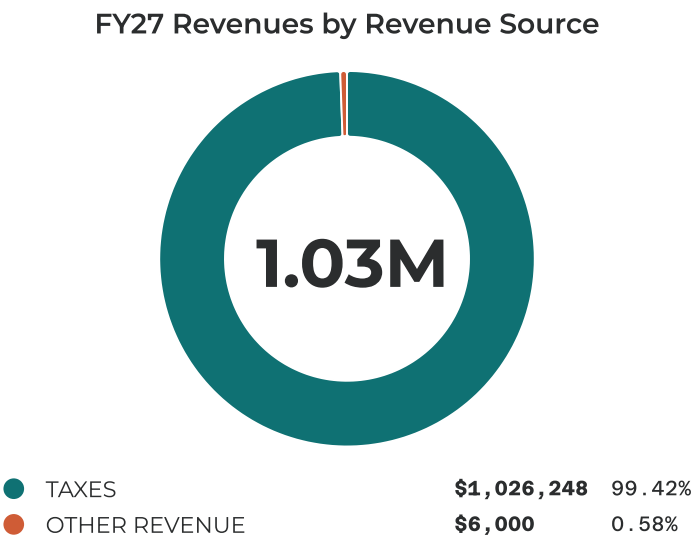
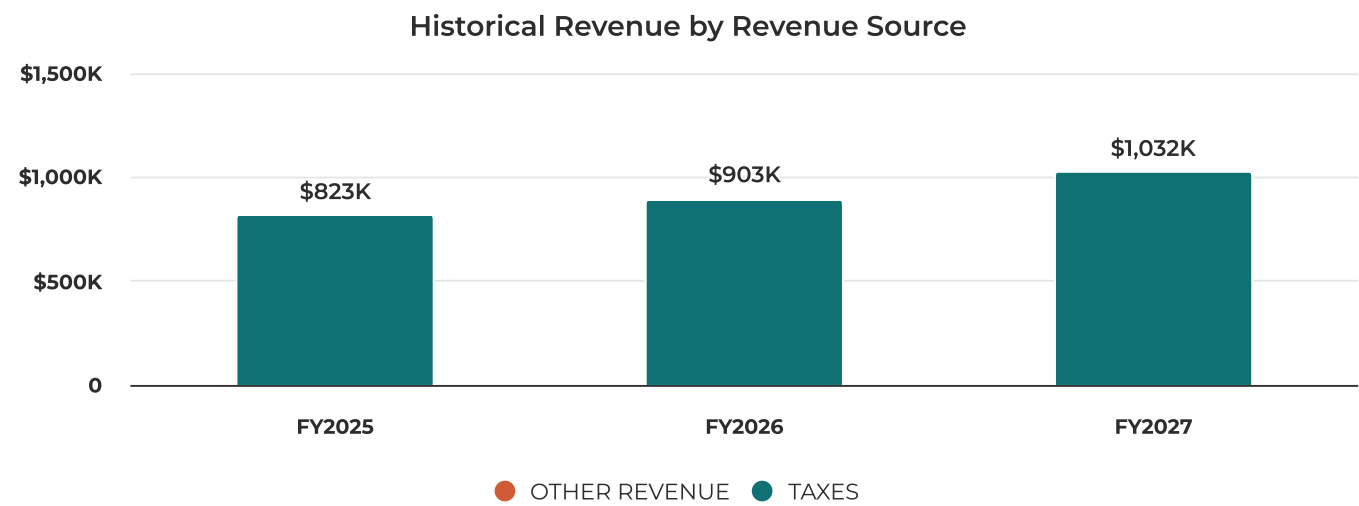
Comprehensive Fund Summary

Budgeted revenues exceed expenditures for FY 2027 by \$208,000, an effect of the increase in property and sales tax. The transfer to the Debt Service Fund for debt service payments remained consistent.

Comprehensive Fund Summary

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
TAXES	\$817,103	\$869,565	\$888,126	\$1,026,248	\$156,683
OTHER REVENUE	\$5,959	\$6,000	\$15,000	\$6,000	-
Total Revenues	\$823,061	\$875,565	\$903,126	\$1,032,248	\$156,683
Expenditures					
TRANSFER OUT	\$823,050	\$821,450	\$821,450	\$823,950	\$2,500
Total Expenditures	\$823,050	\$821,450	\$821,450	\$823,950	\$2,500
Total Revenues Less Expenditures	\$11	\$54,115	\$81,676	\$208,298	\$154,183

Revenues by Revenue Source

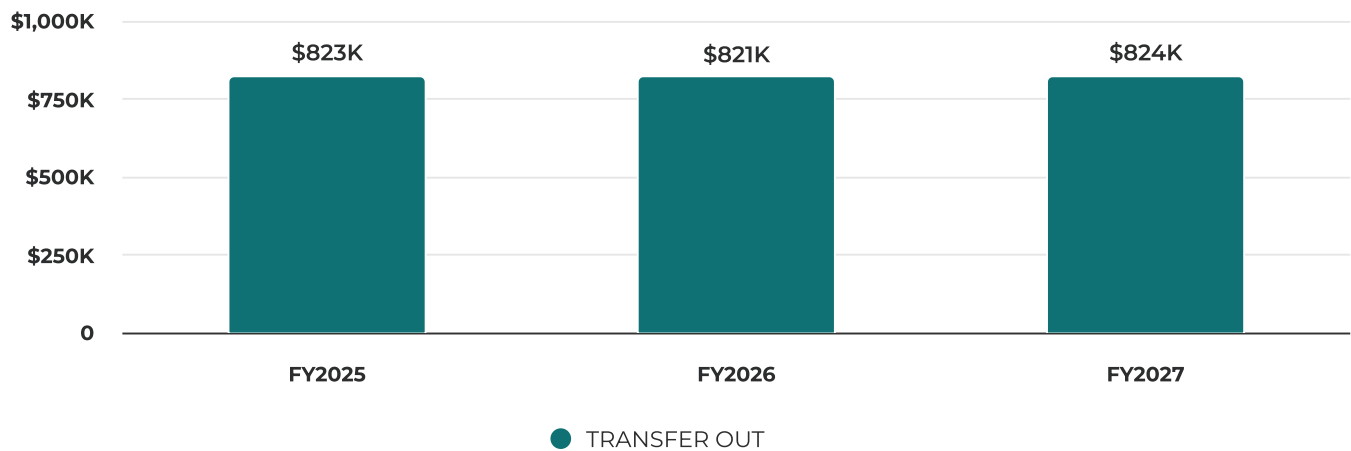


Revenues by Revenue Source

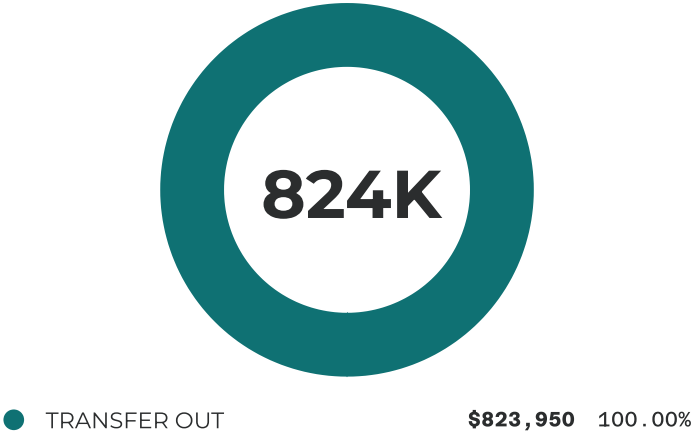
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TAXES					
TIF 1 PROPERTY TAX	\$113,817	\$139,219	\$124,970	\$212,220	52.44%
TIF 2 PROPERTY TAX	\$7,150	\$32,346	\$19,563	\$47,413	46.58%
TIF 3 PROPERTY TAX	-	-	-	\$715	-
TIF 1 SALES TAX	\$696,136	\$698,000	\$743,593	\$765,900	9.73%
Total TAXES	\$817,103	\$869,565	\$888,126	\$1,026,248	18.02%
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$5,959	\$6,000	\$15,000	\$6,000	-
Total OTHER REVENUE	\$5,959	\$6,000	\$15,000	\$6,000	-
Total Revenues	\$823,061	\$875,565	\$903,126	\$1,032,248	17.90%

Expenditures by Category

Historical Expenditures by Category



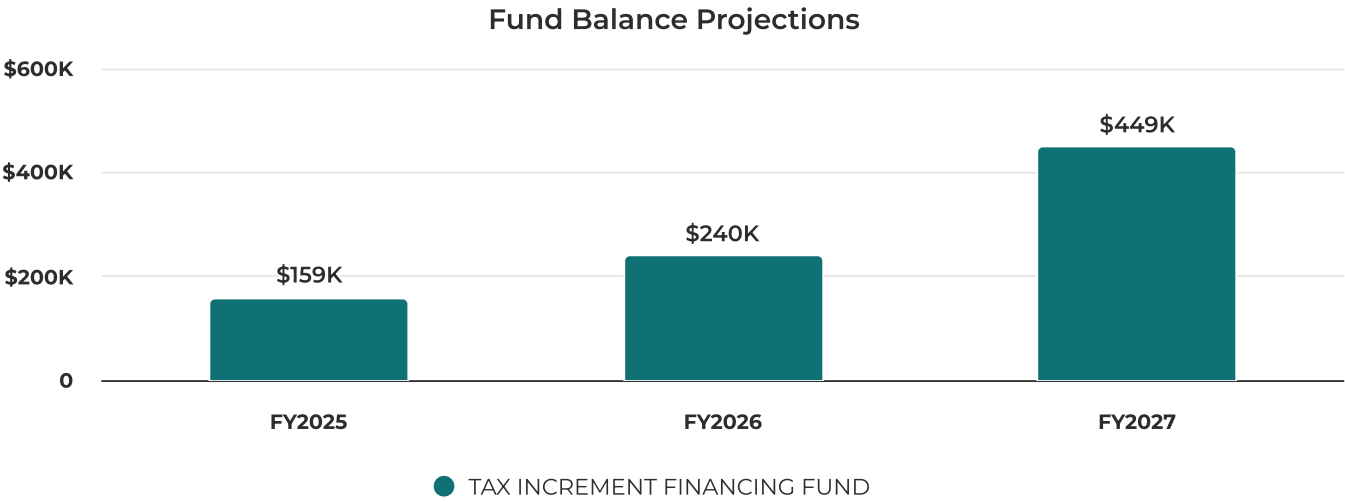
FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TRANSFER OUT					
TRANSFER TO DEBT SERVICE FUND	\$823,050	\$821,450	\$821,450	\$823,950	0.30%
Total TRANSFER OUT	\$823,050	\$821,450	\$821,450	\$823,950	0.30%
Total Expenditures	\$823,050	\$821,450	\$821,450	\$823,950	0.30%

Fund Balance



Financial Summary

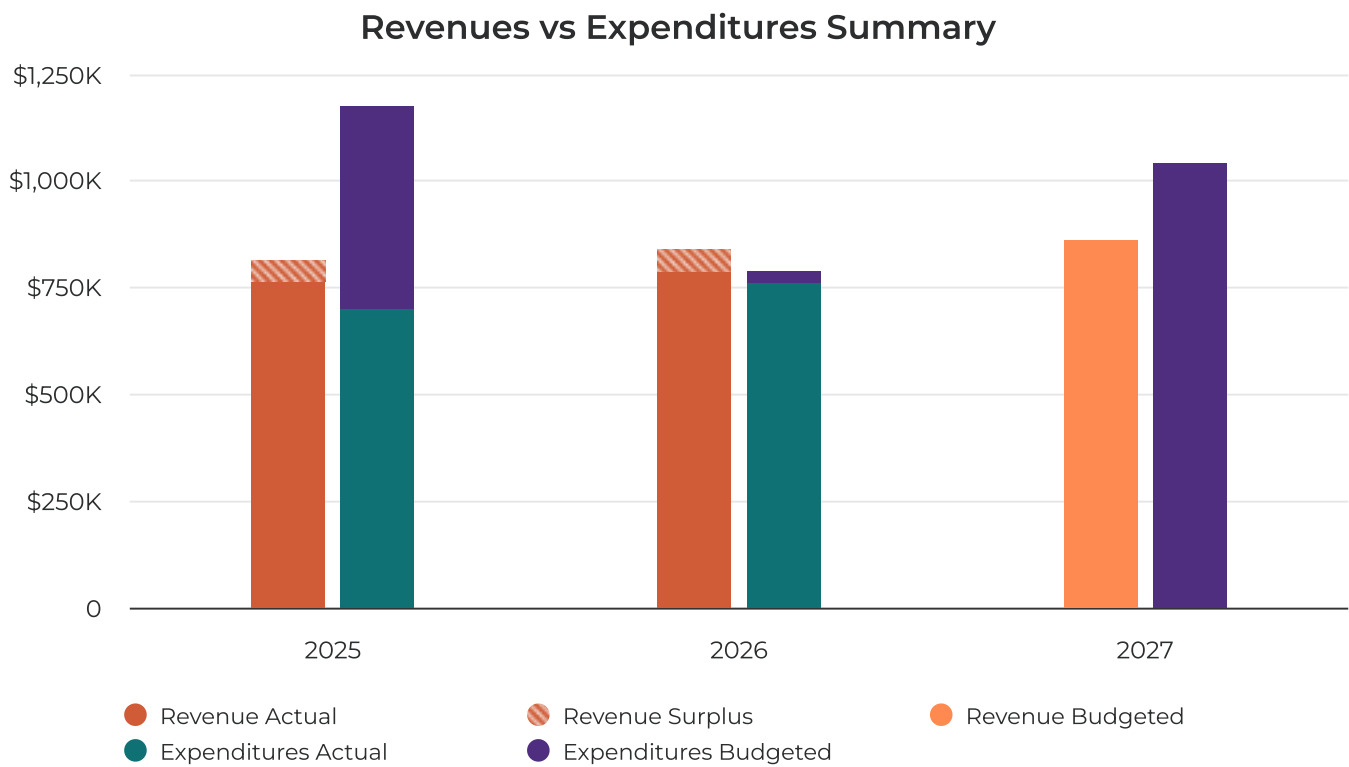
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
TAX INCREMENT FINANCING FUND	\$158,594	\$240,270	\$448,568	86.69%
Total Fund Balance	\$158,594	\$240,270	\$448,568	86.69%

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

Anticipated expenditures exceed revenue for FY 2027 by \$180,000, a consequence of anticipated debt service payments. On June 17, 2026, the SEDA board adopted a resolution authorizing the publication of a notice of projects and a public hearing to issue sales tax bonds. The notice was published on June 25, 2026. Issuance of debt is pending.

Budgeted revenues for sales tax increased by \$72,000, a conservative amount based upon economic growth and stability the region is experiencing.

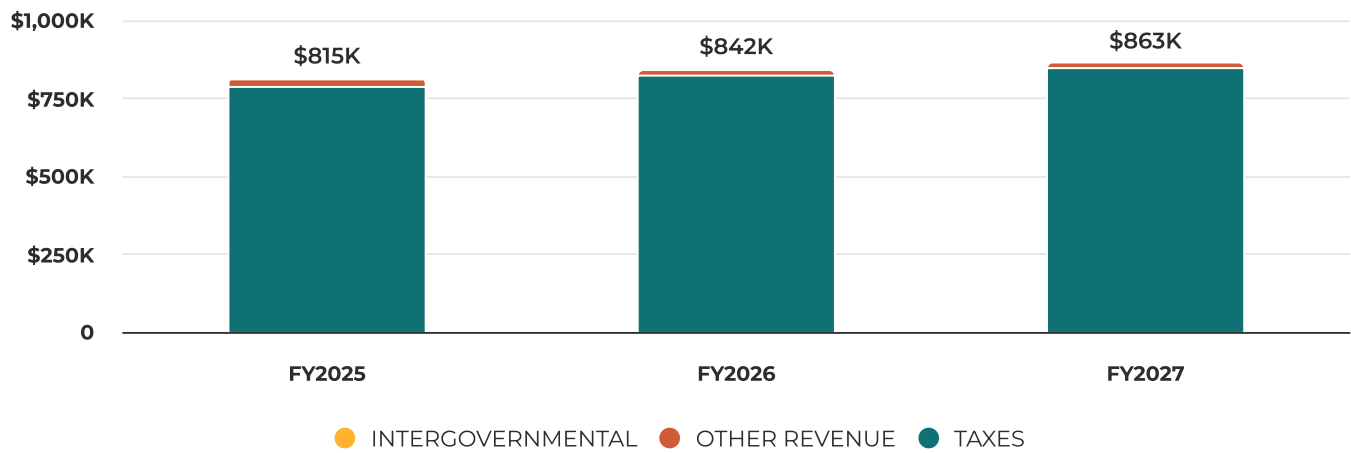
Personnel is still the largest portion of expenditures at almost 43%.

Comprehensive Fund Summary

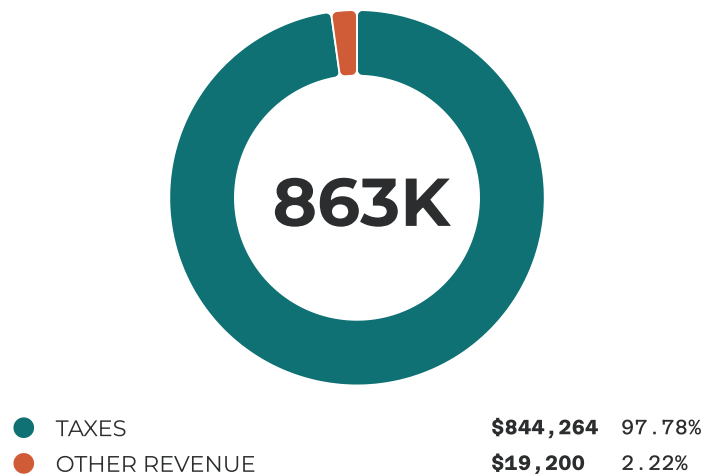
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
Revenues					
TAXES	\$786,761	\$772,000	\$819,674	\$844,264	\$72,264
INTERGOVERNMENTAL	\$5,000	-	-	-	-
OTHER REVENUE	\$23,353	\$18,000	\$22,650	\$19,200	\$1,200
Total Revenues	\$815,114	\$790,000	\$842,324	\$863,464	\$73,464
Expenditures					
PERSONNEL COSTS	\$352,954	\$394,200	\$403,976	\$448,343	\$54,143
OPERATING EXPENDITURES	\$277,185	\$327,800	\$281,121	\$325,300	-\$2,500
CAPITAL OUTLAY	\$40,780	\$38,000	\$44,260	-	-\$38,000
DEBT SERVICE	-	-	-	\$239,785	\$239,785
TRANSFER OUT	\$30,000	\$30,000	\$30,000	\$30,000	-
Total Expenditures	\$700,919	\$790,000	\$759,357	\$1,043,428	\$253,428
Total Revenues Less Expenditures	\$114,195	-	\$82,967	-\$179,964	-\$179,964

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source

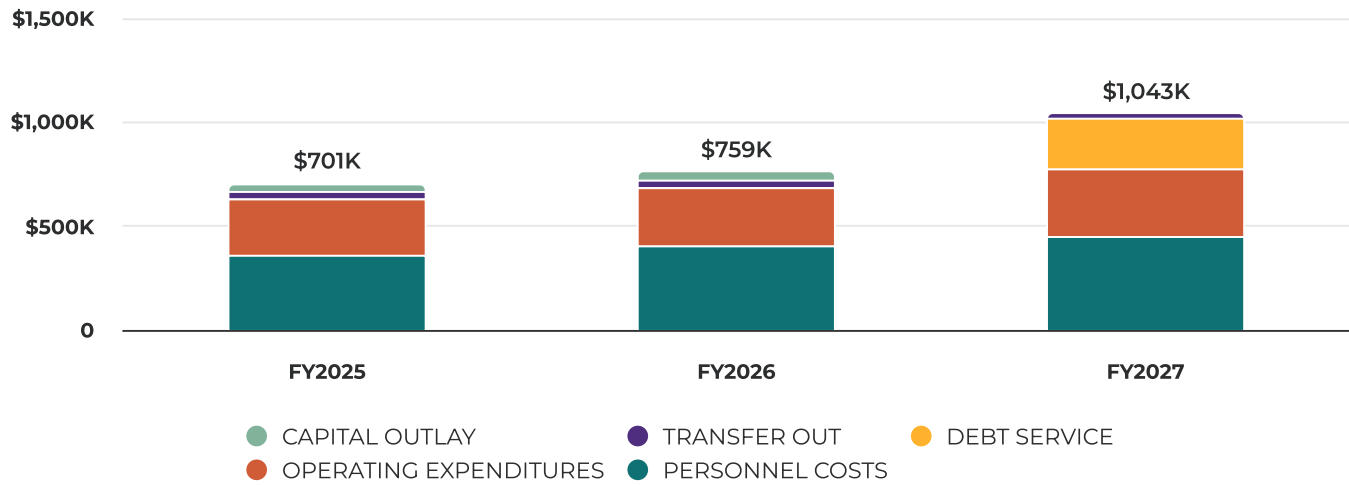


Revenues by Revenue Source

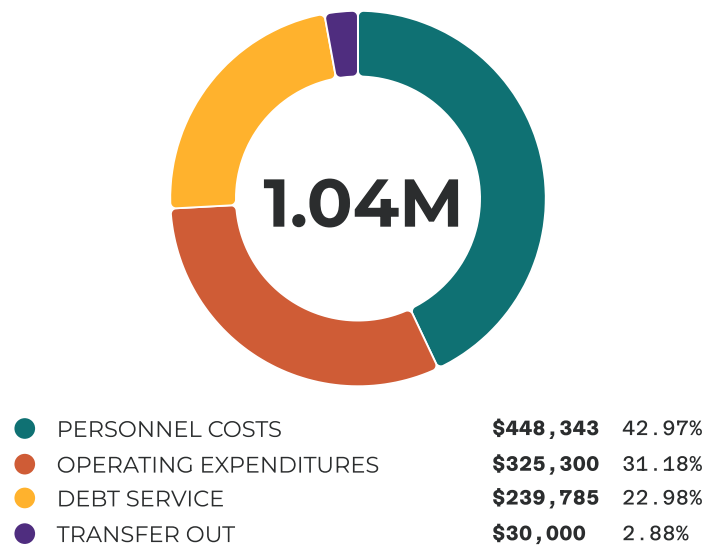
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TAXES					
CITY SALES TAX 4B	\$786,761	\$772,000	\$819,674	\$844,264	9.36%
Total TAXES	\$786,761	\$772,000	\$819,674	\$844,264	9.36%
INTERGOVERNMENT AL					
GRANTS	\$5,000	-	-	-	-
Total INTERGOVERNMENT AL	\$5,000	-	-	-	-
OTHER REVENUE					
INTEREST ON INVESTMENTS	\$23,353	\$18,000	\$21,000	\$19,200	6.67%
MISCELLANEOUS REVENUE	-	-	\$1,650	-	-
Total OTHER REVENUE	\$23,353	\$18,000	\$22,650	\$19,200	6.67%
Total Revenues	\$815,114	\$790,000	\$842,324	\$863,464	9.30%

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category

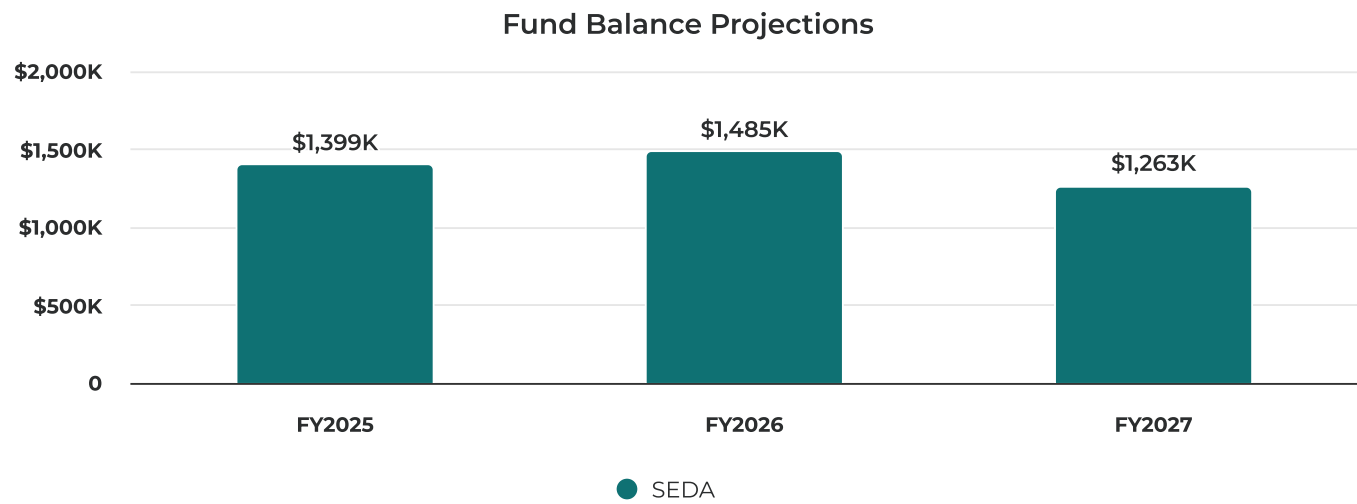


Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$275,895	\$295,500	\$287,700	\$315,300	6.70%
PART TIME WAGES	\$3,470	\$9,000	\$26,500	\$30,000	233.33%
INCENTIVE PAY	\$9,919	\$10,000	\$10,000	\$5,000	-50.00%
RETIREMENT	\$15,192	\$28,000	\$26,000	\$38,241	36.58%
SOCIAL SECURITY	\$20,419	\$25,000	\$24,000	\$27,000	8.00%
WORKER'S COMPENSATION	\$531	\$1,700	\$476	\$1,200	-29.41%
GROUP INSURANCE	\$27,528	\$25,000	\$29,300	\$31,602	26.41%
Total PERSONNEL COSTS	\$352,954	\$394,200	\$403,976	\$448,343	13.73%
OPERATING EXPENDITURES					
POSTAGE	\$18	\$500	-	\$500	-
COMMUNICATION S	\$8,106	\$5,000	\$9,000	\$11,000	120.00%
MILEAGE REIMBURSEMENT	\$1,056	\$2,000	-	\$2,500	25.00%
ADVERTISEMENT	-	\$500	-	\$500	-
EDUCATION & TRAINING	\$15,560	\$12,000	\$12,339	\$15,000	25.00%
MARKETING	\$57,391	\$85,000	\$85,000	\$70,000	-17.65%
OTHER INSURANCE	\$5,983	\$6,000	\$6,087	\$7,500	25.00%
MEETINGS	\$2,361	\$3,000	\$3,000	\$3,000	-
RENTAL	\$600	-	\$433	-	-
UTILITIES	\$6,298	\$10,200	\$10,200	\$10,200	-
DUES & SUBSCRIPTIONS	\$5,357	\$5,200	\$5,200	\$5,200	-
OUTSIDE PROFESSIONALS	\$2,706	\$9,500	\$1,500	\$11,000	15.79%
SPECIAL SERVICES	\$873	\$5,000	\$1,000	\$5,000	-
JANITORIAL SERVICE	\$1,065	\$2,400	\$1,200	\$2,400	-
COMMUNITY DEVELOPMENT PROJECT	-	-	\$2,924	-	-
OFFICE SUPPLIES	\$46,123	\$3,000	\$3,000	\$3,000	-
PHOTO & DUPLICATION	\$601	\$1,000	\$1,000	\$1,000	-
GAS & OIL	\$94	-	\$109	-	-
OPERATING SUPPLIES	\$32,643	\$3,500	\$8,500	\$3,500	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
COMPUTER SUPPLIES	\$7,372	\$7,000	\$3,000	\$7,000	-
VEHICLE MAINTENANCE	\$5,858	\$5,000	\$2,000	\$5,000	-
OFFICE EQUIPMENT MAINTENANCE	-	\$2,000	-	\$2,000	-
BUILDING MAINTENANCE	\$6,478	-	\$15,000	\$15,000	-
BANK CHARGES	\$98	-	-	-	-
ECONOMIC DEVELOPMENT PROGRAMS	\$70,544	\$115,000	\$56,665	\$115,000	-
COMMUNITY DEVELOPMENT PROJECT	-	\$45,000	\$53,964	\$30,000	-33.33%
Total OPERATING EXPENDITURES	\$277,185	\$327,800	\$281,121	\$325,300	-0.76%
CAPITAL OUTLAY					
DEPRECIATION	\$40,780	-	-	-	-
VEHICLES	-	\$38,000	\$44,260	-	-100.00%
BUILDINGS	\$34,866	-	-	-	-
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$34,866	-	-	-	-
Total CAPITAL OUTLAY	\$40,780	\$38,000	\$44,260	-	-100.00%
DEBT SERVICE					
BOND INTEREST	-	-	-	\$239,785	-
Total DEBT SERVICE	-	-	-	\$239,785	-
TRANSFER OUT					
ADMINISTRATIVE FEE	\$30,000	\$30,000	\$30,000	\$30,000	-
Total TRANSFER OUT	\$30,000	\$30,000	\$30,000	\$30,000	-
Total Expenditures	\$700,919	\$790,000	\$759,357	\$1,043,428	32.08%

Fund Balance



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)
SEDA	\$1,398,919	\$1,485,146	\$1,263,182	-14.95%
Total Fund Balance	\$1,398,919	\$1,485,146	\$1,263,182	-14.95%

Departments Summary

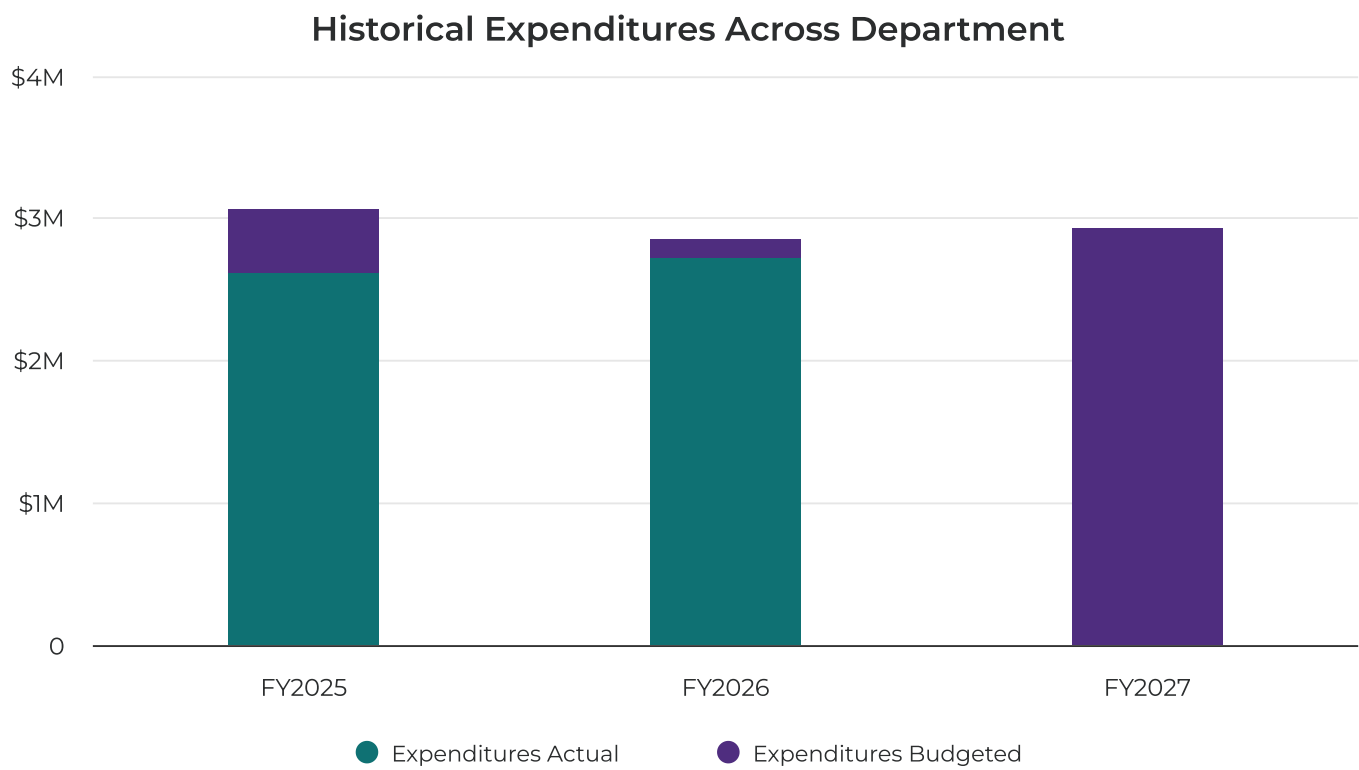


CENTRAL GOVERNMENT

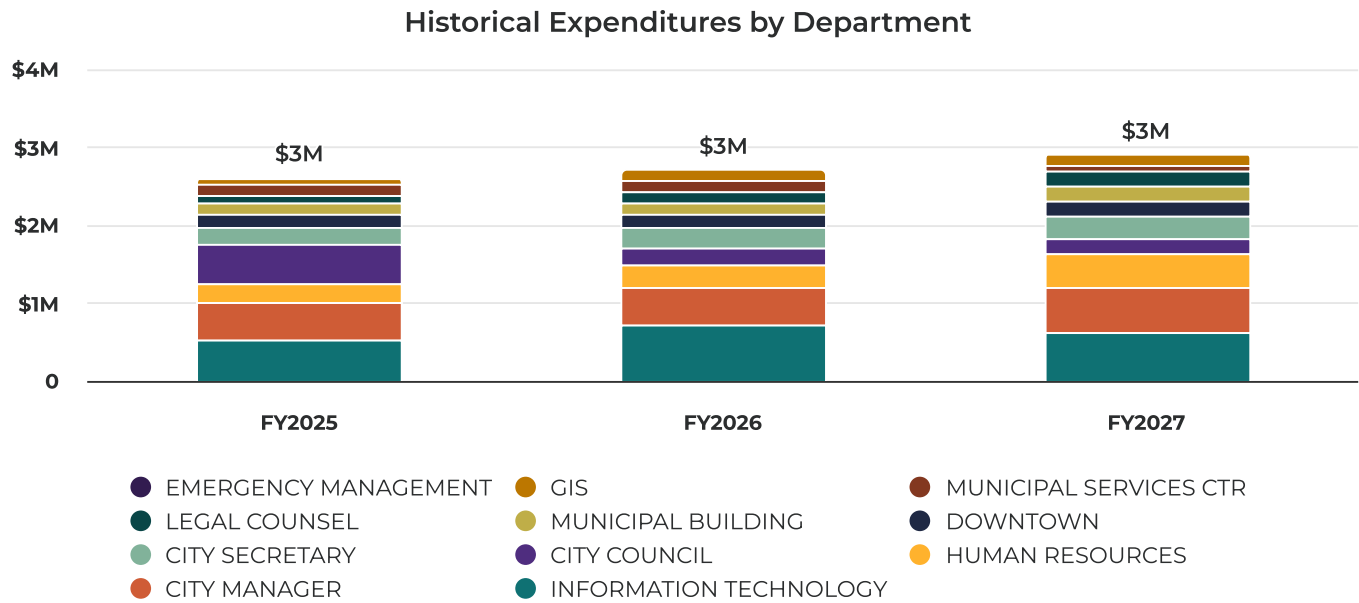
Central Government provides the general administrative services for the City. It encompasses City Council, City Manager, City Secretary, Human Resources, Main Street, Information Technology, Legal Counsel, GIS, Municipal Buildings not department specific, and Emergency Management. All the revenue and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

Expenditure Summary

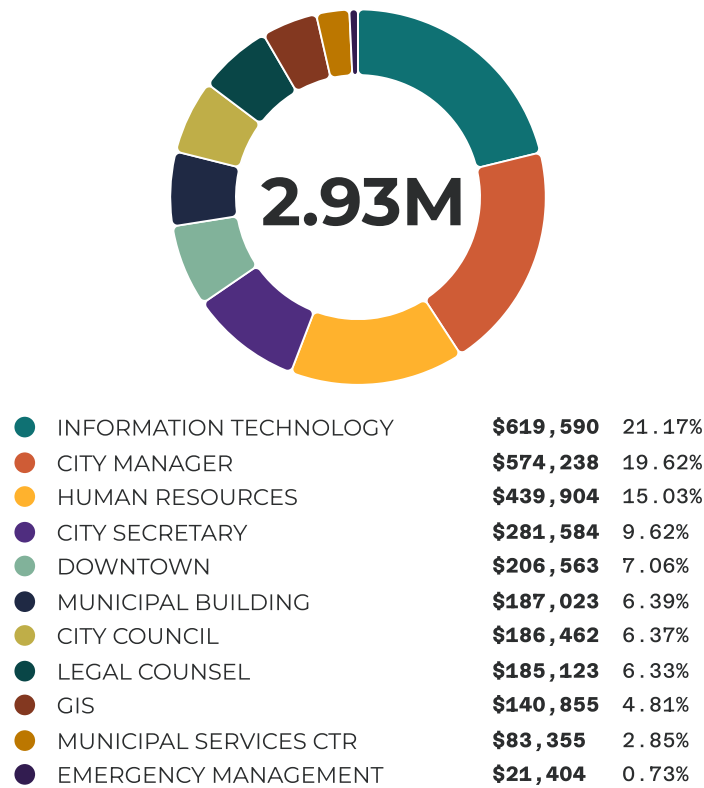
Budgeted expenditures increased by approximately \$74,000. As personnel costs are over 59% of this division's budget, the increase is also attributable to personnel costs, reflecting the salary and benefit increases discussed earlier.



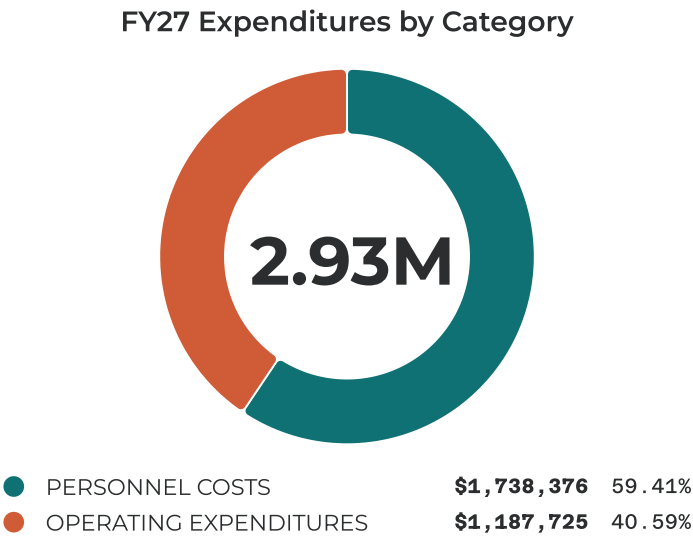
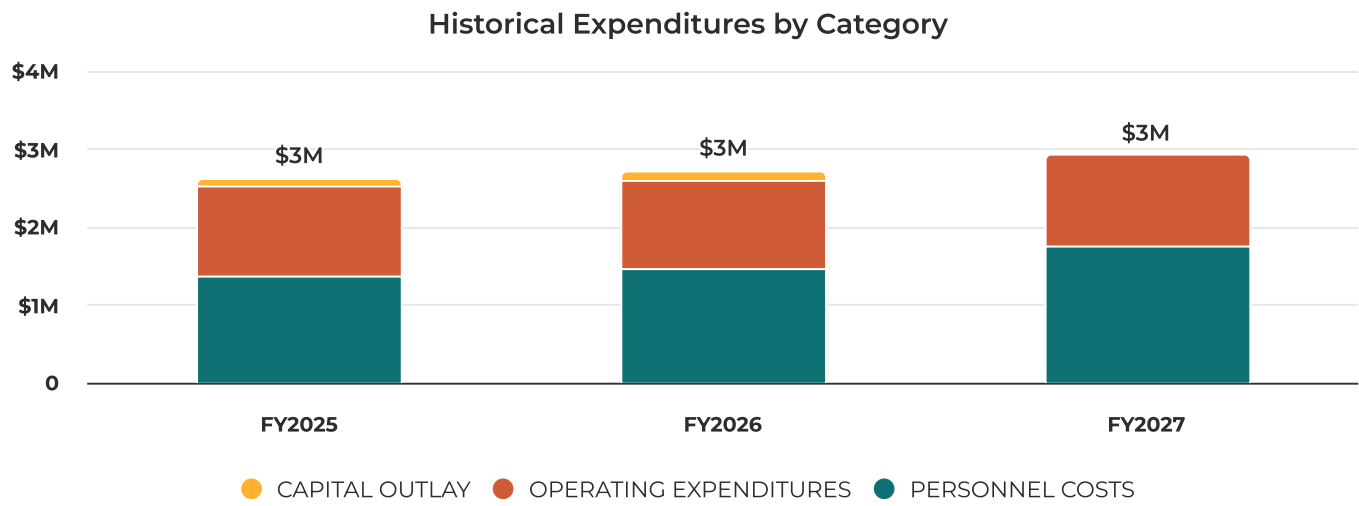
Expenditures by Department



FY27 Expenditures by Department



Expenditures by Category



CITY COUNCIL

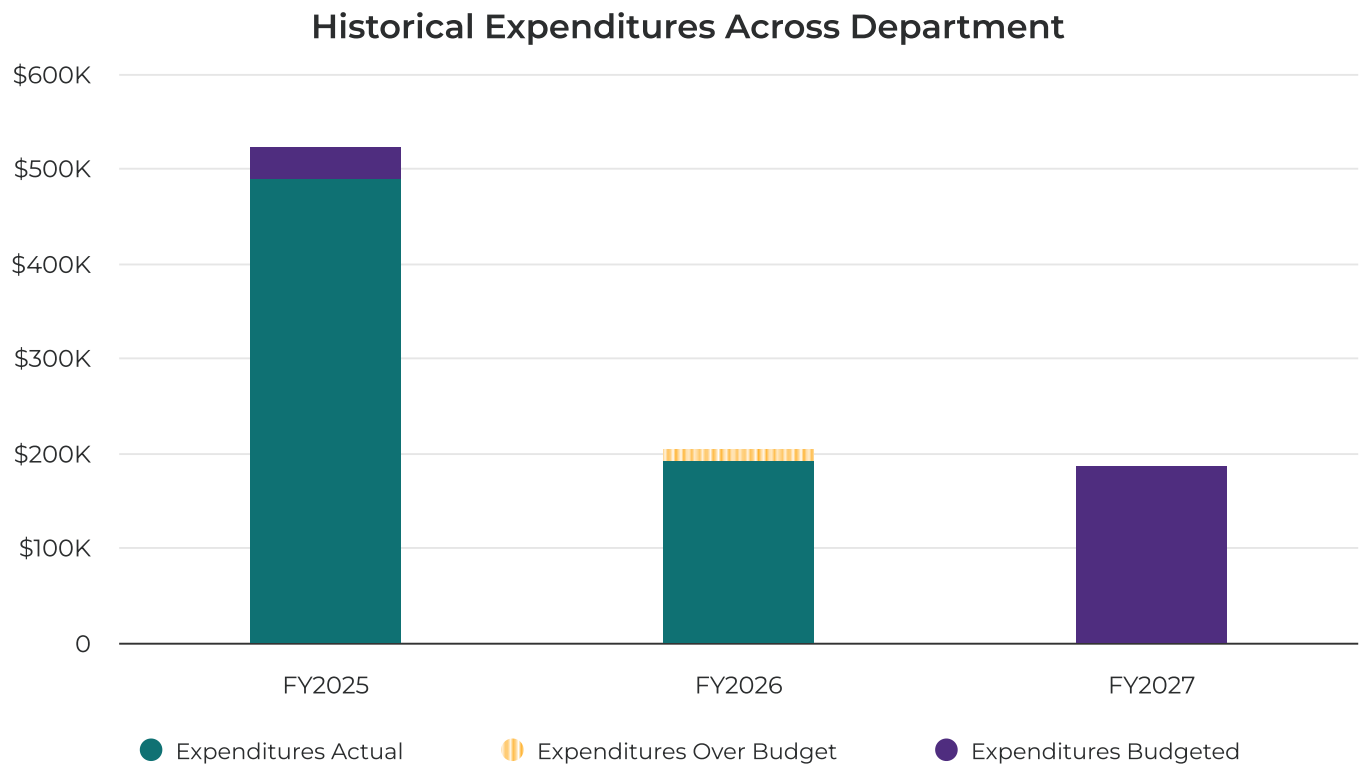
Stephenville is a home-rule city. The City Council consists of eight council members and a mayor. All members of the Council are elected at-large. The City Council operates under the Stephenville City Charter, City ordinances and State law. Four officers of the City are appointed by the City Council 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.

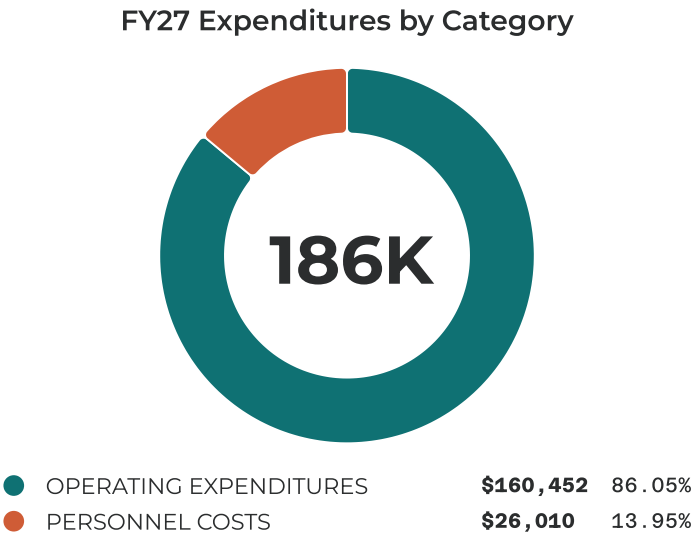
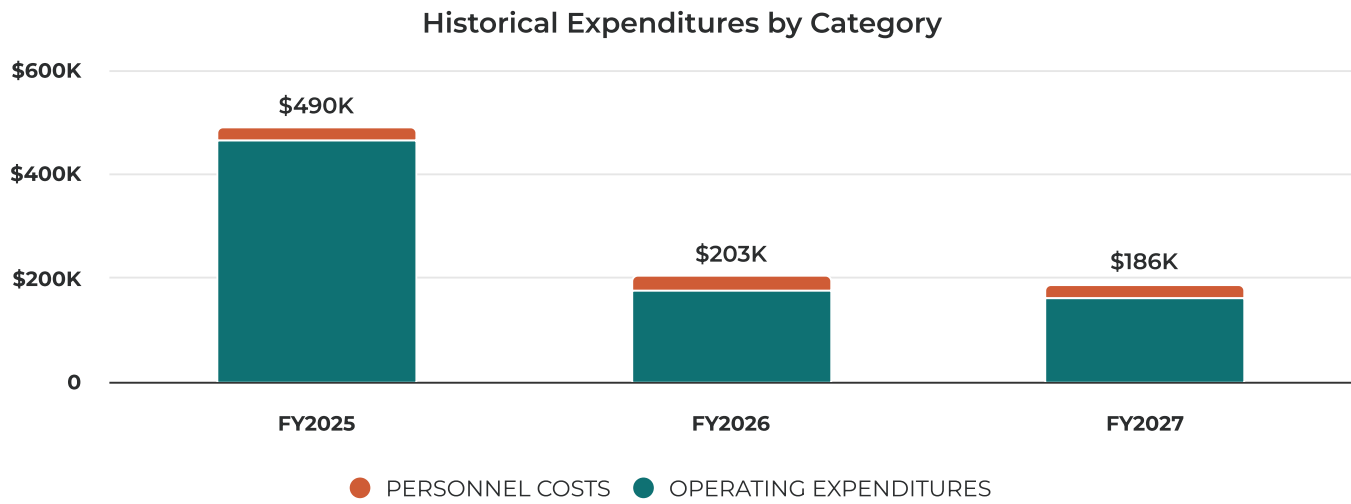
The City Council must study, analyze, and approve complex plans for expansion and rehabilitation of the city’s utilities and other progressive plans that may benefit the citizens.

Expenditure Summary

Expenditures for City Council were essentially the same, decreasing by approximately \$6,000.



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$23,811	\$24,000	\$24,000	\$24,000	-
SOCIAL SECURITY	\$1,822	\$1,836	\$1,836	\$1,836	-
WORKERS' COMPENSATION	\$176	\$191	\$191	\$174	-8.90%
Total PERSONNEL COSTS	\$25,808	\$26,027	\$26,027	\$26,010	-0.07%
OPERATING EXPENDITURES					
POSTAGE	\$44	\$84	\$84	-	-100.00%
PRINTING	\$472	\$815	\$815	\$315	-61.35%
ADVERTISING & PUBLIC NOTICES	\$762	\$2,200	\$200	\$800	-63.64%
EDUCATION & TRAINING	\$23,763	\$21,300	\$20,300	\$21,300	-
NEWSPAPER PUBLIC NOTICES	\$283	\$1,200	-	\$600	-50.00%
INSURANCE	\$3,177	\$5,425	\$4,315	\$5,425	-
DUES & SUBSCRIPTIONS	\$11,556	\$15,812	\$15,812	\$14,436	-8.70%
OUTSIDE PROFESSIONALS	\$131,125	\$88,900	\$86,900	\$88,900	-
SPECIAL SERVICES	\$17,062	\$22,563	\$41,000	\$1,000	-95.57%
DAMAGE CLAIMS	\$266,400	-	-	-	-
OTHER CONTRACTUAL SERVICES	-	-	-	\$13,920	-
SPECIAL EVENTS	\$2,474	-	\$2,776	-	-
WEARING APPAREL	\$1,638	\$1,800	\$1,800	\$2,250	25.00%
PHOTO & DUPLICATION	\$1,366	-	-	-	-
OPERATING SUPPLIES	\$3,780	\$6,000	\$3,000	\$6,000	-
COMPUTER MAINTENANCE	-	-	-	\$5,506	-
Total OPERATING EXPENDITURES	\$463,902	\$166,099	\$177,002	\$160,452	-3.40%
Total Expenditures	\$489,710	\$192,126	\$203,029	\$186,462	-2.95%

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

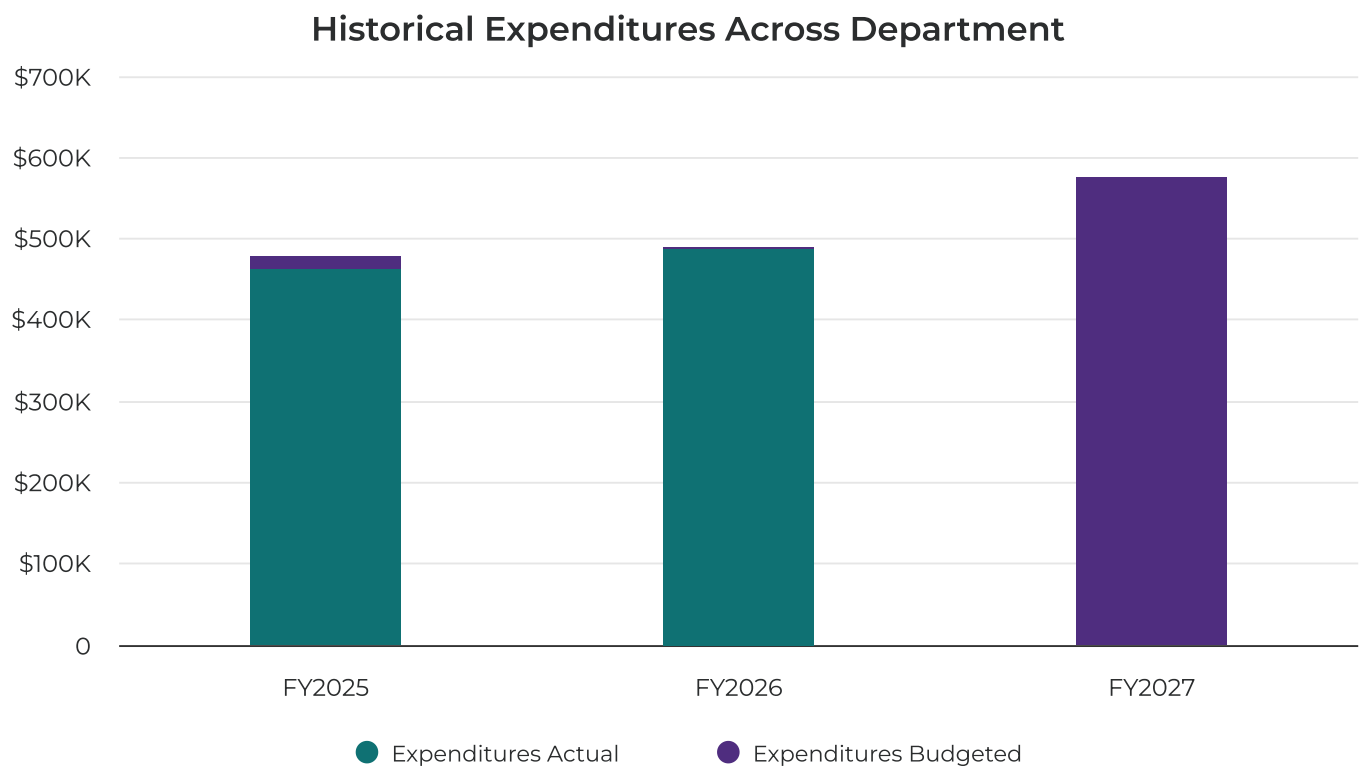
- Develop policies which enhance the quality of life for the community while preserving its unique character and natural resources.
- Ensure the long-term financial viability of Stephenville.
- Promote community involvement and participation in local government.
- Attend regular and special Council meetings.

CITY MANAGER

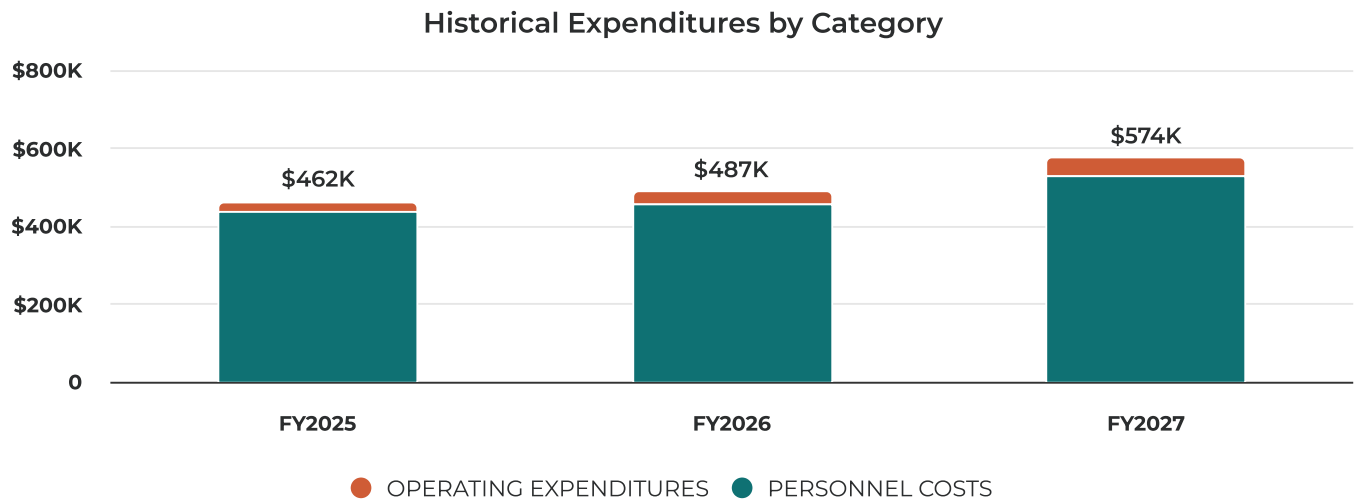
The city manager is appointed by the city council and is the chief administrative and executive officer for the city. The city manager is responsible for the administration of all city departments and transfers city council policy into viable work programs.

Expenditure Summary

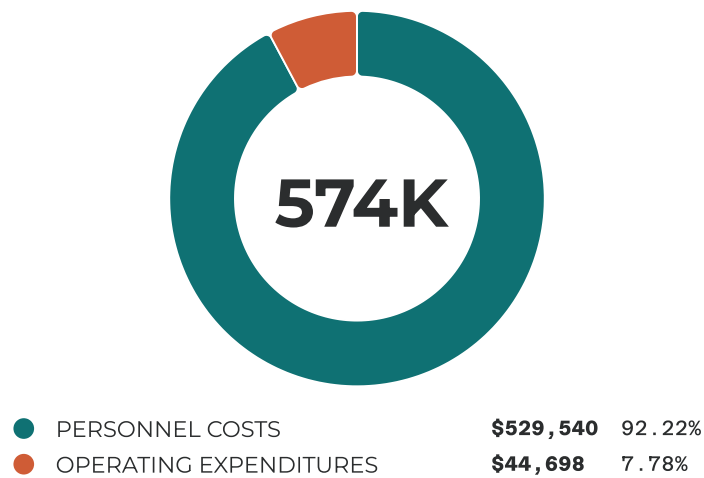
Budgeted expenditures increased by 17%, or approximately \$85,000, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.



Expenditures by Category



FY27 Expenditures by Object Summary 1



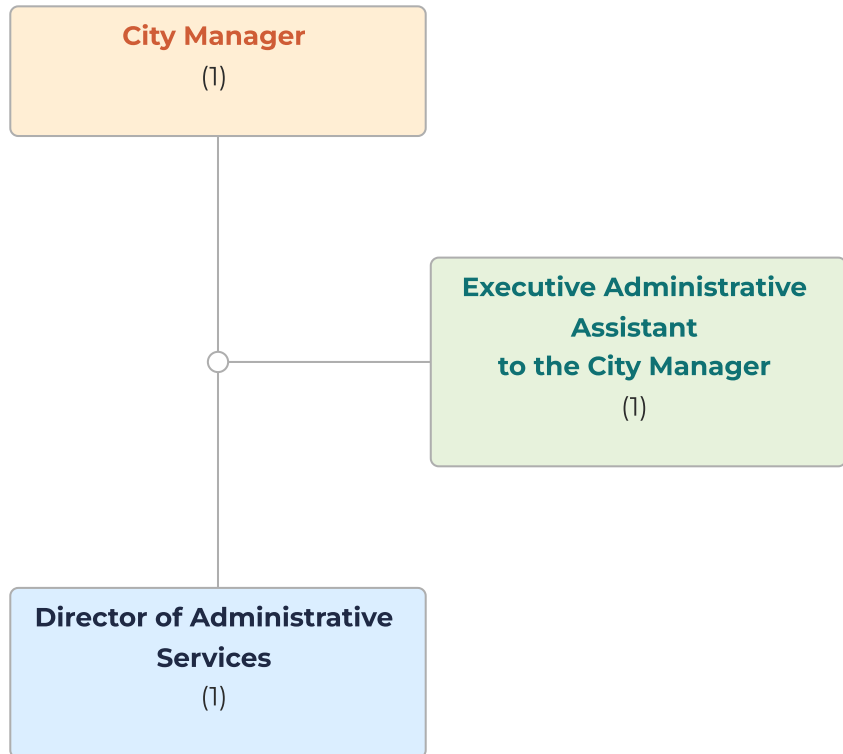
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$336,642	\$342,407	\$347,407	\$383,801	12.09%
OVERTIME	\$114	-	\$30	-	-
INCENTIVE PAY	-	-	\$6,058	\$7,500	-
SICK TIME BUY BACK	\$4,726	\$3,086	\$3,086	\$4,182	35.52%
ONE-TIME PAY ADJUSTMENT	\$2,944	\$3,402	\$3,402	\$3,816	12.17%
RETIREMENT	\$28,591	\$32,390	\$30,490	\$49,713	53.48%
SOCIAL SECURITY	\$25,530	\$27,471	\$27,471	\$31,327	14.04%
WORKER'S COMPENSATION	\$641	\$707	\$584	\$686	-2.97%
GROUP INSURANCE	\$26,133	\$27,615	\$29,985	\$38,315	38.75%
CAR ALLOWANCE	\$9,636	\$9,600	\$8,200	\$9,600	-
CELL PHONE ALLOWANCE	\$602	\$600	\$780	\$600	-
Total PERSONNEL COSTS	\$435,559	\$447,278	\$457,493	\$529,540	18.39%
OPERATING EXPENDITURES					
POSTAGE	\$198	\$200	\$200	\$200	-
COMMUNICATION S	\$1,590	\$2,676	\$2,676	\$2,676	-
EDUCATION & TRAINING	\$10,600	\$9,465	\$9,465	\$9,465	-
OTHER INSURANCE	\$1,658	\$3,270	\$1,000	\$3,270	-
DUES & SUBSCRIPTIONS	\$1,716	\$2,666	\$2,666	\$2,667	0.04%
OUTSIDE PROFESSIONALS	\$6,618	\$20,500	\$10,000	\$20,500	-
SPECIAL SERVICES	-	-	\$500	-	-
SPECIAL EVENTS	-	-	-	\$3,000	-
OFFICE SUPPLIES	\$328	\$1,200	\$300	\$1,200	-
WEARING APPAREL	\$203	\$1,000	\$1,000	\$1,000	-
OPERATING SUPPLIES	\$3,944	\$720	\$1,620	\$720	-
Total OPERATING EXPENDITURES	\$26,854	\$41,697	\$29,427	\$44,698	7.20%
Total Expenditures	\$462,413	\$488,975	\$486,920	\$574,238	17.44%

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.

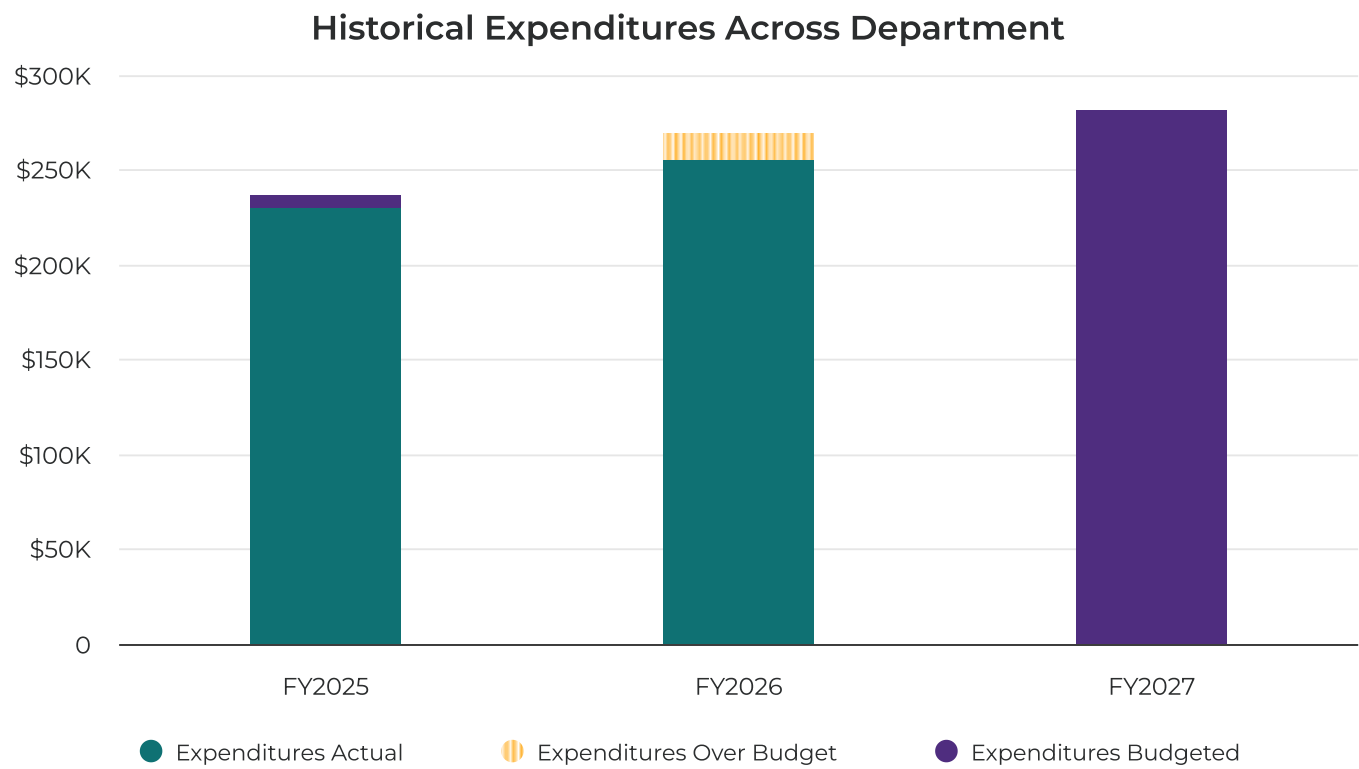
CITY SECRETARY

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.

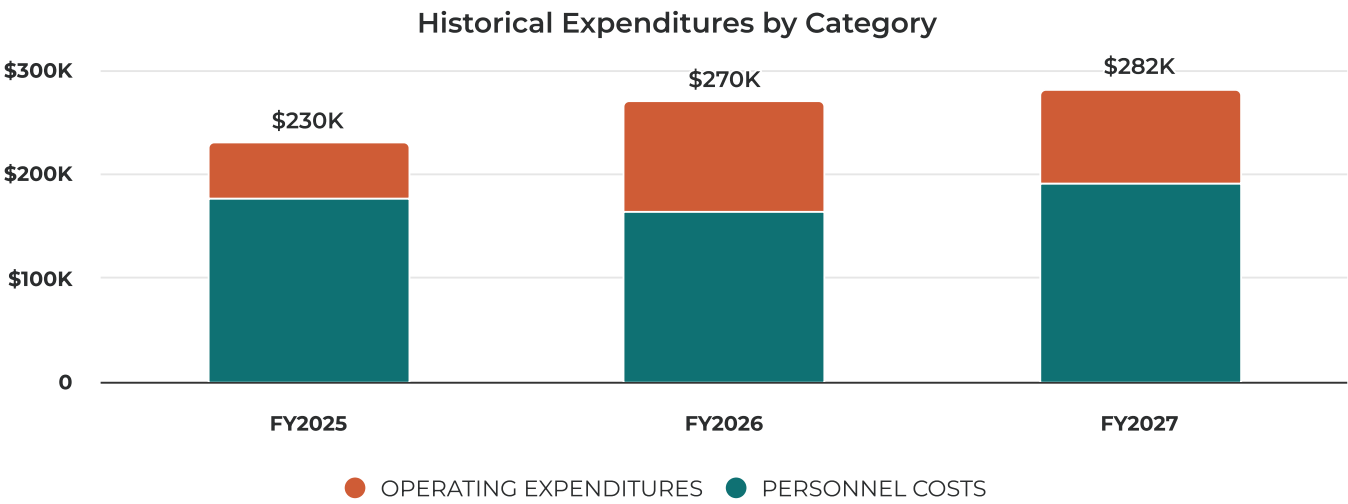
The city secretary administers all municipal elections ordered by the city council. This position is also the custodian of the city's records and is responsible for the composition of the records retention and destruction schedule mandated by state law. In addition, the city secretary must see that all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

Expenditure Summary

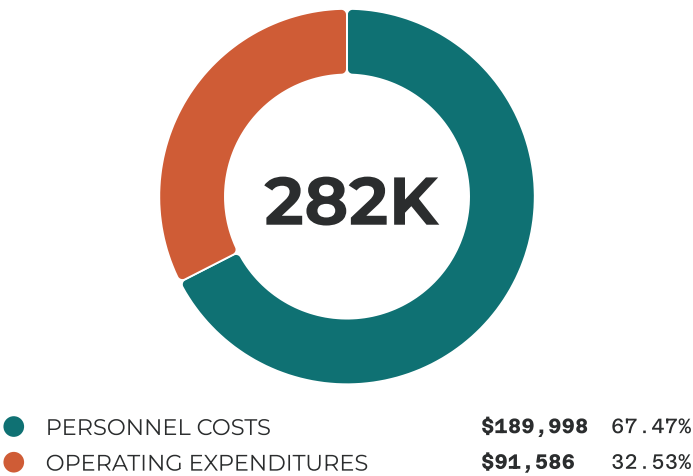
Budgeted expenditures increased by 10%, or approximately \$26,000, with over half of the increase attributable to software to assist in the duties of the department. The remainder of the increase reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.



Expenditures by Category



FY27 Expenditures by Object Summary 1



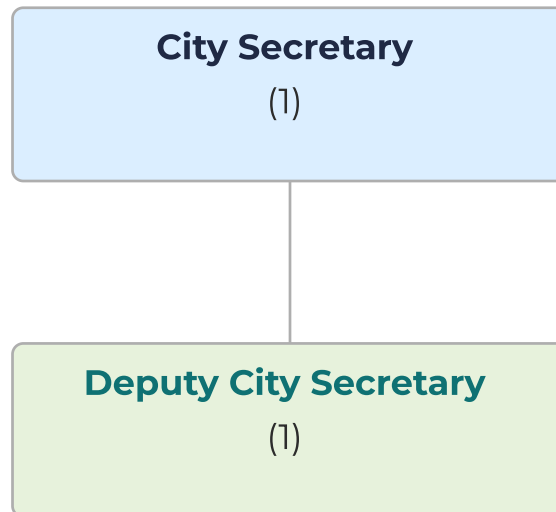
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$130,314	\$131,704	\$119,704	\$134,159	1.86%
OVERTIME	-	\$672	-	\$635	-5.51%
PART-TIME WAGES	\$850	-	-	-	-
SICK TIME BUY BACK	\$1,634	\$1,634	\$1,634	-	-100.00%
ONE-TIME PAY ADJUSTMENT	\$1,307	\$1,316	\$1,326	\$1,340	1.82%
RETIREMENT	\$11,035	\$12,531	\$10,231	\$16,964	35.38%
SOCIAL SECURITY	\$9,938	\$10,627	\$9,427	\$10,689	0.58%
WORKER'S COMPENSATION	\$221	\$273	\$226	\$233	-14.65%
GROUP INSURANCE	\$16,885	\$17,625	\$16,825	\$22,378	26.97%
CAR ALLOWANCE	\$3,614	\$3,600	\$3,600	\$3,600	-
Total PERSONNEL COSTS	\$175,798	\$179,982	\$162,973	\$189,998	5.57%
OPERATING EXPENDITURES					
POSTAGE	\$84	\$100	\$100	\$100	-
COMMUNICATION S	\$2,108	\$2,268	\$2,268	\$2,268	-
EDUCATION & TRAINING	\$11,669	\$10,600	\$6,200	\$6,600	-37.74%
OTHER INSURANCE	\$412	\$514	\$665	\$665	29.38%
DUES & SUBSCRIPTIONS	\$403	\$470	\$470	\$470	-
OUTSIDE PROFESSIONALS	\$7,127	\$9,204	\$44,404	\$8,379	-8.96%
BOOKS & EDUCATIONAL MATERIAL	\$130	\$160	\$160	\$160	-
OFFICE SUPPLIES	\$1,245	\$1,500	\$1,500	\$1,500	-
WEARING APPAREL	\$108	\$200	\$200	\$200	-
COMPUTER MAINTENANCE	\$30,483	\$50,667	\$50,667	\$71,244	40.61%
Total OPERATING EXPENDITURES	\$53,769	\$75,683	\$106,634	\$91,586	21.01%
Total Expenditures	\$229,567	\$255,665	\$269,607	\$281,584	10.14%

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.

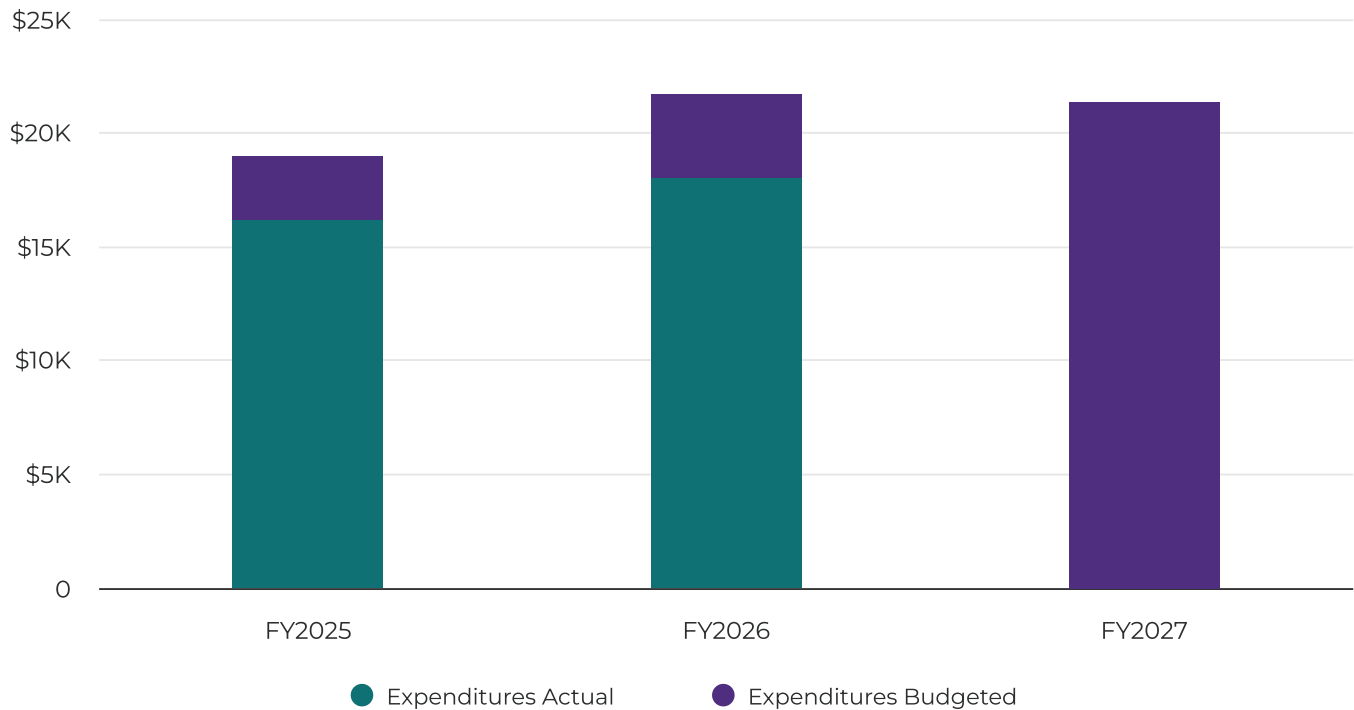
EMERGENCY MANAGEMENT

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

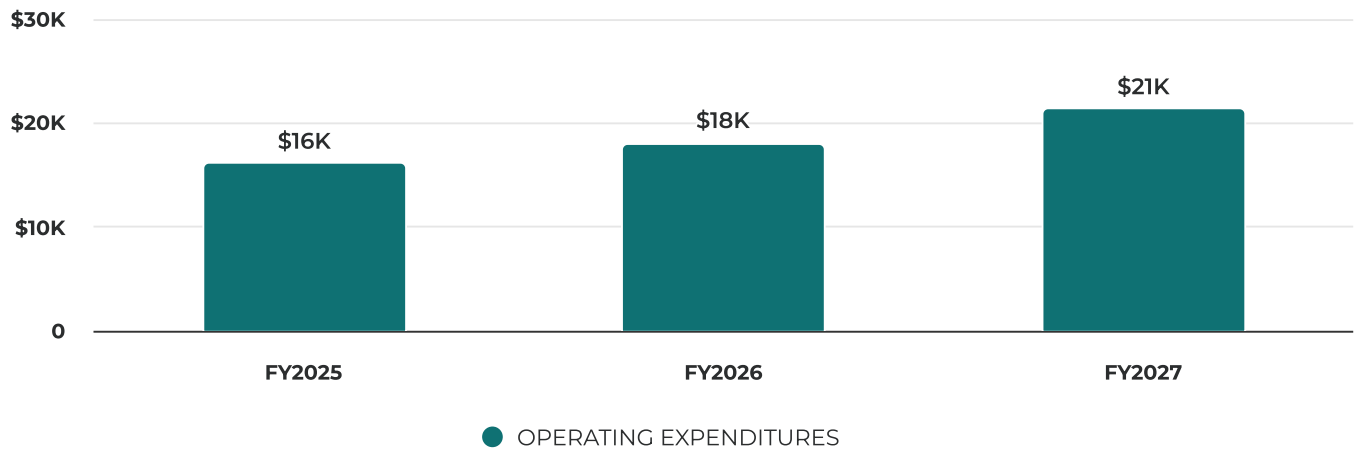
Anticipated expenditures for Emergency Management remained the same, only decreasing by approximately \$250.

Historical Expenditures Across Department

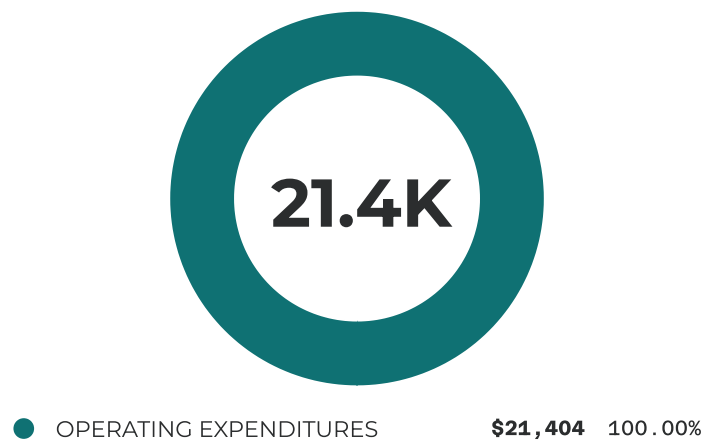


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
COMMUNICATIONS	\$9,528	\$10,000	\$10,000	\$10,200	2.00%
UTILITIES	\$3,636	\$6,660	\$4,000	\$6,204	-6.85%
DUES & SUBSCRIPTIONS	\$3,000	\$3,000	\$3,000	\$3,000	-
OTHER EQUIPMENT MAINTENANCE	-	\$2,000	\$1,000	\$2,000	-
Total OPERATING EXPENDITURES	\$16,164	\$21,660	\$18,000	\$21,404	-1.18%
Total Expenditures	\$16,164	\$21,660	\$18,000	\$21,404	-1.18%

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).

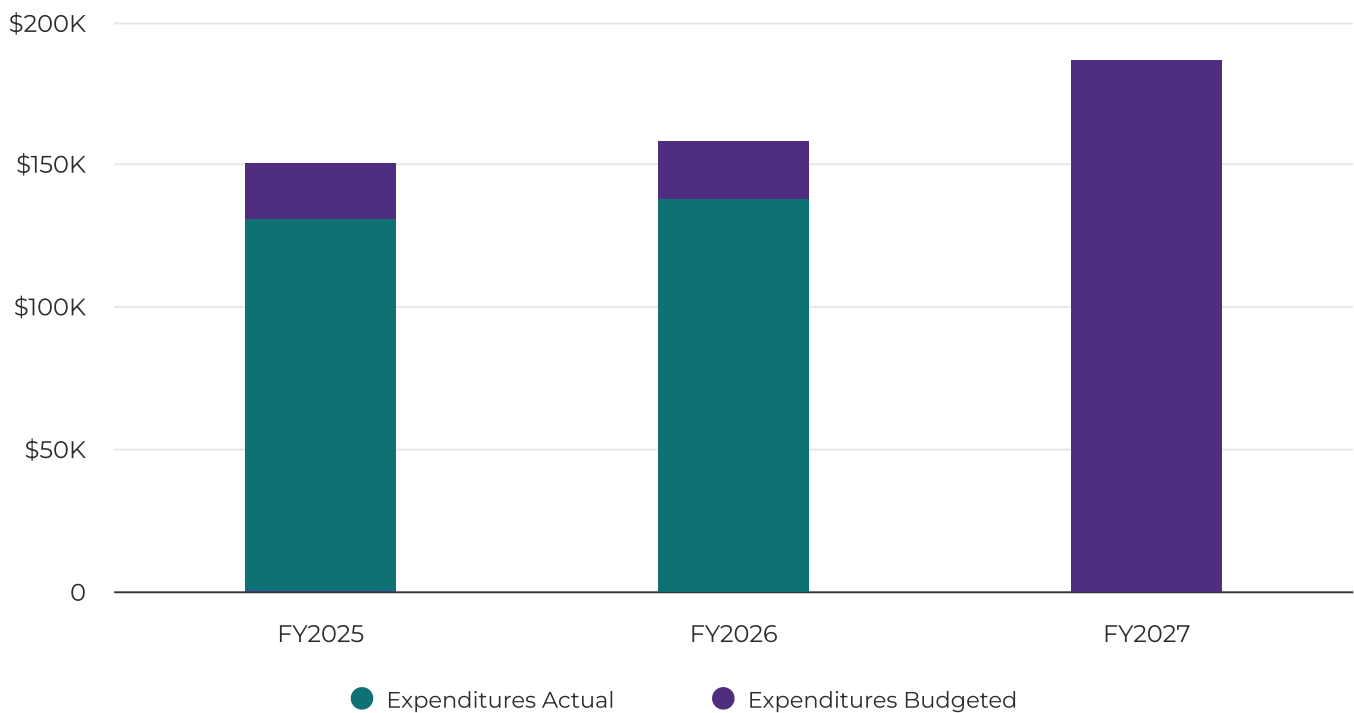
MUNICIPAL BUILDING

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 two full-time custodians perform custodian and janitorial services at most city facilities.

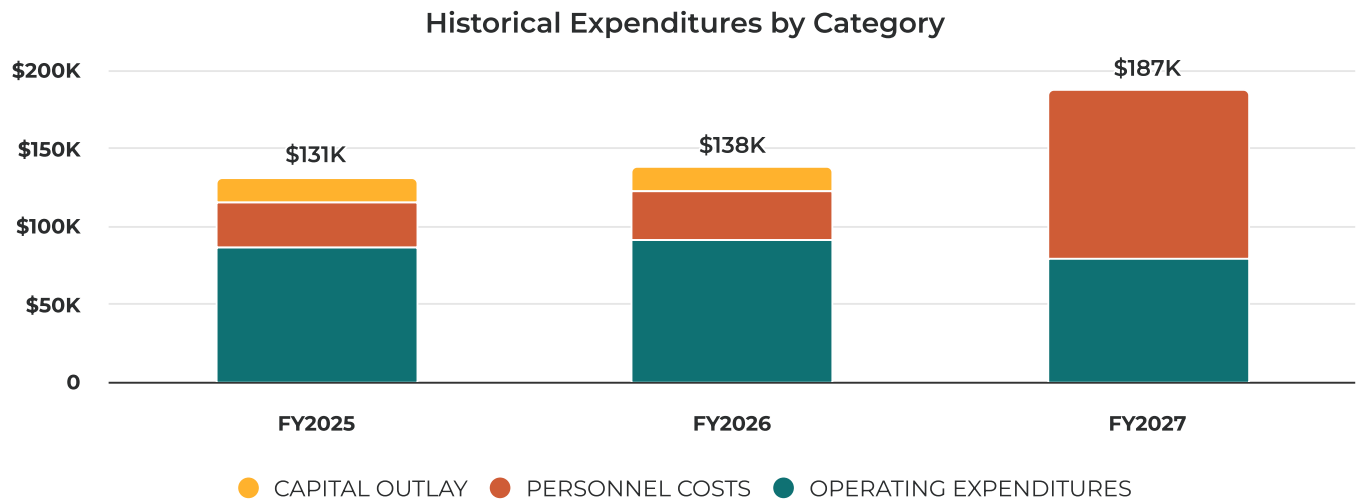
Expenditure Summary

Budgeted expenditure increased by 18%, or approximately \$29,000. Personnel costs increased by approximately \$76,000, depicting the reallocation of 100% of the current custodian (only 60% was previously allocated) to this department and the addition of another custodian. Operating expenditures decreased by approximately \$32,000, largely represented by lower anticipated utility costs. Capital outlay decreased as no capital improvements are planned for City Hall in the upcoming year.

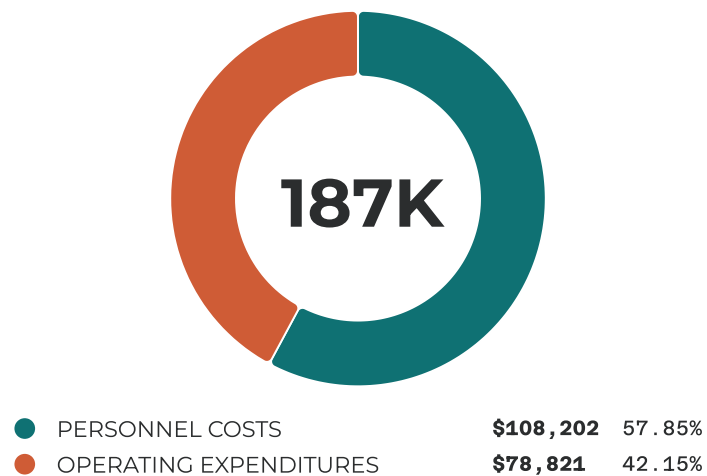
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$20,906	\$21,788	\$21,788	\$72,137	231.09%
OVERTIME	-	\$626	-	\$2,080	232.27%
SICK TIME BUY BACK	\$398	\$416	\$416	-	-100.00%
ONE-TIME PAY ADJUSTMENT	\$207	\$216	\$216	\$718	232.41%
RETIREMENT	\$1,734	\$2,076	\$1,876	\$9,097	338.20%
SOCIAL SECURITY	\$1,559	\$1,763	\$1,763	\$5,732	225.13%
WORKER'S COMPENSATION	\$538	\$611	\$505	\$1,820	197.87%
GROUP INSURANCE	\$4,362	\$4,486	\$4,736	\$16,618	270.44%
Total PERSONNEL COSTS	\$29,704	\$31,982	\$31,300	\$108,202	238.32%
OPERATING EXPENDITURES					
COMMUNICATION S	\$8,441	\$6,520	\$4,220	\$4,056	-37.79%
EDUCATION & TRAINING	\$60	-	-	-	-
INSURANCE	\$4,667	\$5,828	\$5,625	\$6,707	15.08%
RENTAL	\$2,028	\$4,777	\$4,777	\$5,216	9.19%
UTILITIES	\$23,018	\$50,000	\$35,000	\$20,604	-58.79%
DUES & SUBSCRIPTIONS	\$769	\$987	-	-	-100.00%
PEST AND GERM CONTROL	\$710	\$710	\$710	\$710	-
OTHER CONTRACTUAL SERVICES	\$1,026	\$1,680	\$1,180	\$1,080	-35.71%
OFFICE SUPPLIES	\$1,002	-	\$300	-	-
WEARING APPAREL	\$78	\$500	\$500	\$500	-
PHOTO & DUPLICATION	\$2,473	\$1,896	\$1,896	\$1,896	-
JANITORIAL SUPPLIES	\$2,563	\$4,500	\$4,500	\$4,500	-
GAS & OIL	\$293	-	\$250	\$240	-
OPERATING SUPPLIES	\$4,021	\$6,168	\$4,800	\$5,808	-5.84%
OFFICE EQUIPMENT MAINTENANCE	\$200	\$500	\$500	\$500	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
ELEVATOR MAINTENANCE	\$12,018	\$12,004	\$12,004	\$12,004	-
BUILDING MAINTENANCE	\$22,363	\$15,000	\$15,000	\$15,000	-
Total OPERATING EXPENDITURES	\$85,729	\$111,070	\$91,262	\$78,821	-29.03%
CAPITAL OUTLAY					
BUILDING IMPROVEMENTS	\$15,500	\$15,083	\$15,083	-	-100.00%
Total CAPITAL OUTLAY	\$15,500	\$15,083	\$15,083	-	-100.00%
Total Expenditures	\$130,933	\$158,135	\$137,645	\$187,023	18.27%

Personnel Summary

There is one full-time employee assigned, and one new full-time employee proposed for the Municipal Building department.

Municipal Building

Custodian

(2)

Reports to Director of
Administrative Services

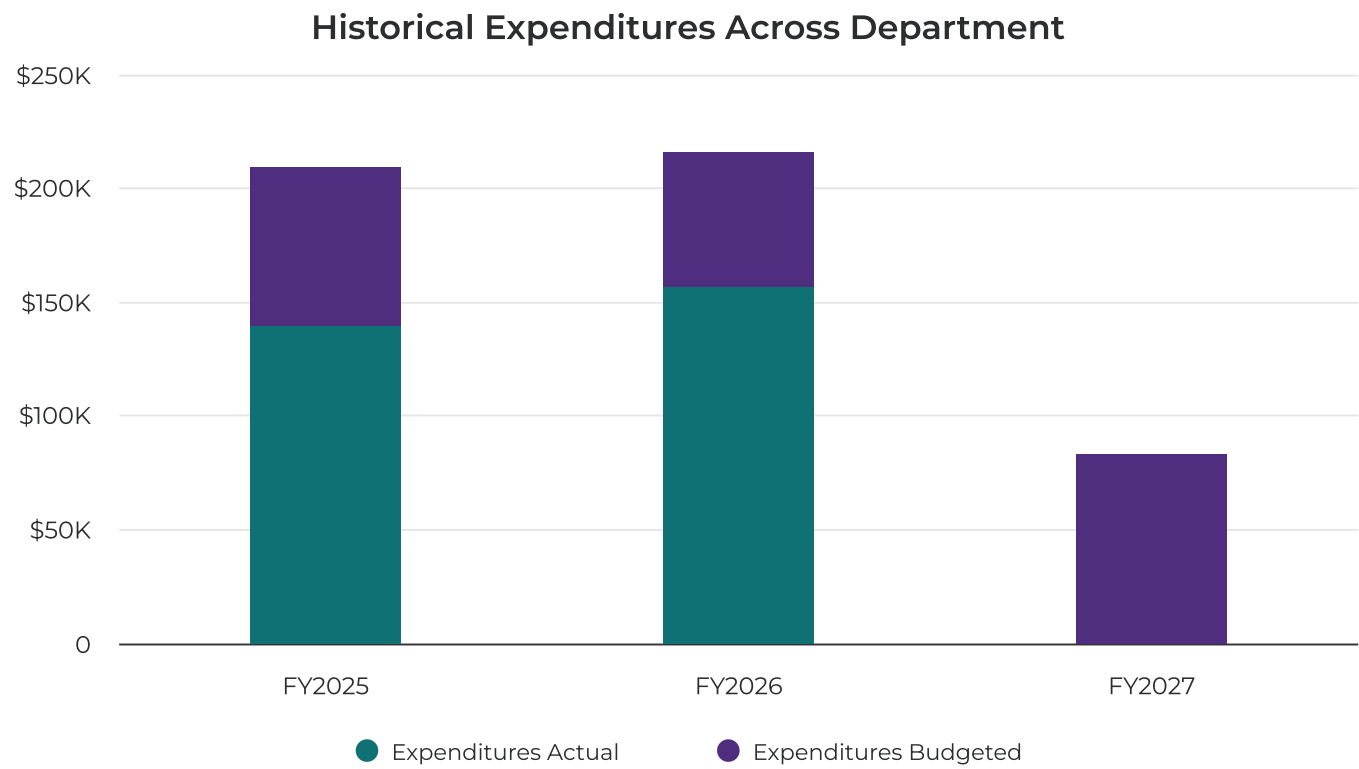
Summary of Goals

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

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 maintenance, and parks maintenance departments.

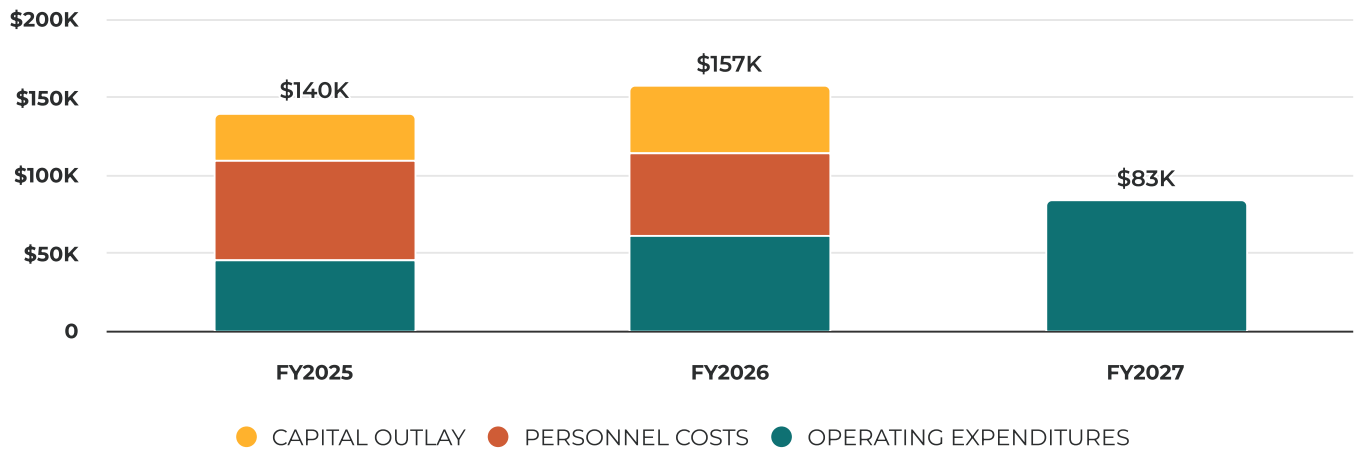
Expenditure Summary



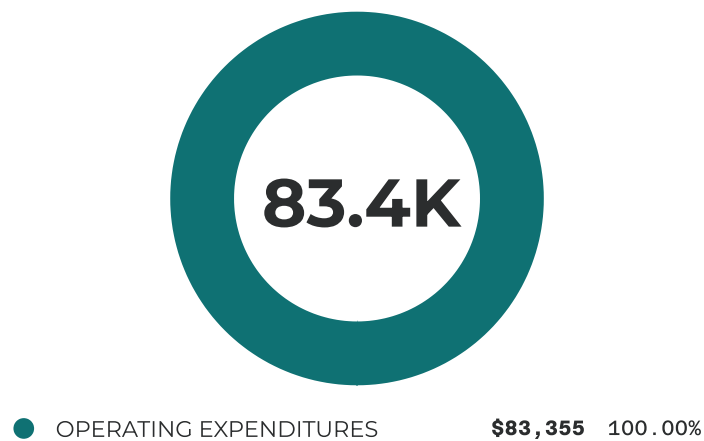
Expenditures by Category

Budgeted expenditures decreased by approximately \$133,000. Personnel and capital outlay were reduced to zero. Operating expenditures were increased by approximately \$15,000, which is represented in Equipment Maintenance for maintenance of the fuel system at MSC.

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$45,457	\$52,194	\$40,194	-	-100.00%
OVERTIME	\$38	\$418	-	-	-100.00%
SICK TIME BUY BACK	\$266	\$277	\$277	-	-100.00%
ONE-TIME PAY ADJUSTMENT	\$231	\$521	\$275	-	-100.00%
RETIREMENT	\$3,708	\$4,832	\$3,332	-	-100.00%
SOCIAL SECURITY	\$3,792	\$4,086	\$3,236	-	-100.00%
WORKER'S COMPENSATION	\$424	\$482	\$398	-	-100.00%
GROUP INSURANCE	\$9,567	\$10,468	\$5,768	-	-100.00%
Total PERSONNEL COSTS	\$63,482	\$73,278	\$53,480	-	-100.00%
OPERATING EXPENDITURES					
COMMUNICATION S	\$4,583	\$2,676	-	-	-100.00%
INSURANCE	\$5,203	\$6,497	\$6,325	\$7,151	10.07%
RENTAL	\$2,418	\$3,912	\$3,912	\$4,098	4.75%
UTILITIES	\$21,810	\$26,640	\$21,640	\$26,640	-
SPECIAL SERVICES	\$119	\$480	-	-	-100.00%
PEST AND GERM CONTROL	\$780	\$780	\$780	\$780	-
PHOTO & DUPLICATION	\$87	\$72	\$72	\$72	-
JANITORIAL SUPPLIES	\$1,009	\$2,460	\$2,460	\$1,500	-39.02%
GASOLINE AND OIL	\$195	-	-	-	-
OPERATING SUPPLIES	\$1,799	\$3,120	\$3,120	\$3,120	-
EQUIPMENT MAINTENANCE	\$5,496	\$15,499	\$16,580	\$34,094	119.98%
BUILDING	\$1,641	\$5,900	\$5,900	\$5,900	-
Total OPERATING EXPENDITURES	\$45,141	\$68,036	\$60,789	\$83,355	22.52%
CAPITAL OUTLAY					
BUILDING IMPROVEMENTS	\$30,927	\$75,072	\$42,677	-	-100.00%
Total CAPITAL OUTLAY	\$30,927	\$75,072	\$42,677	-	-100.00%
Total Expenditures	\$139,550	\$216,386	\$156,946	\$83,355	-61.48%

Personnel Summary

There are no employees assigned to the Municipal Services Center, as the custodian allocation was changed 100% to Municipal Building and the purchasing clerk position was moved to Finance.

Summary of Goals

- Provide an environment for Public Work Superintendents to work when not in the field.
- Provide storage for equipment and inventory for Public Works.

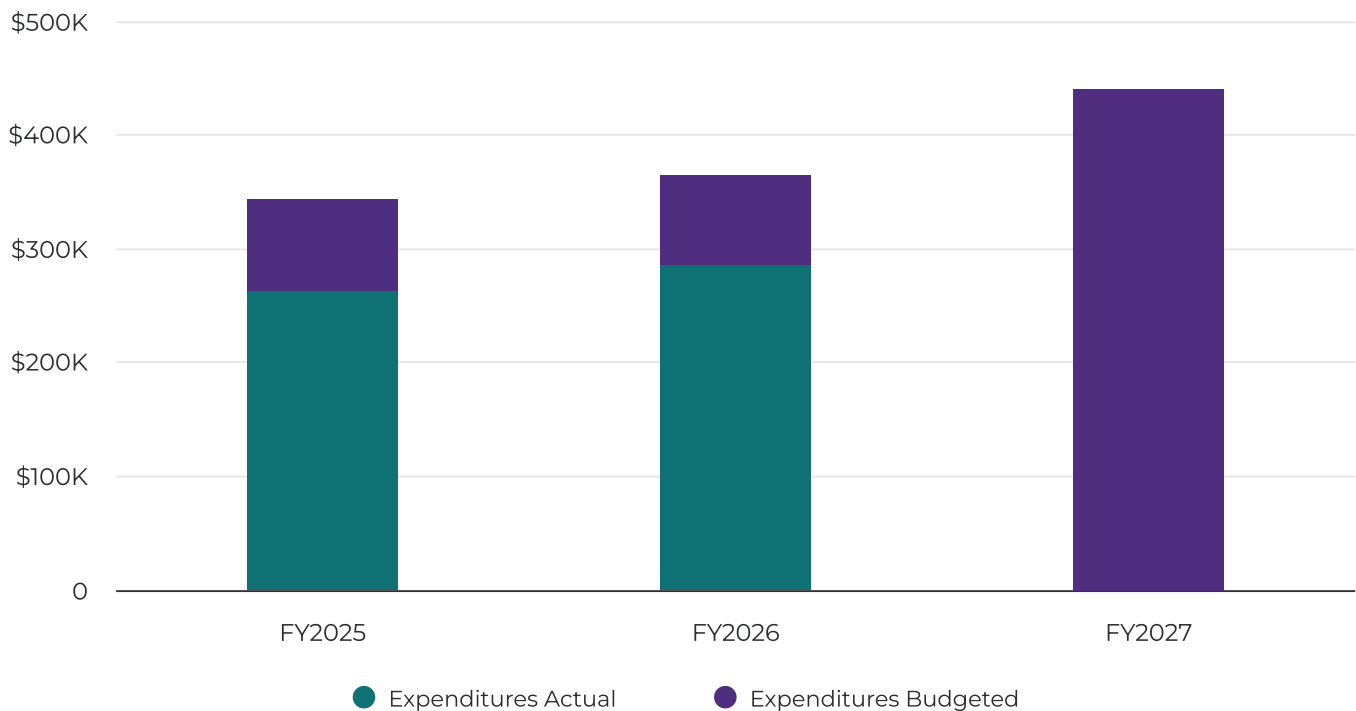
HUMAN RESOURCES

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.

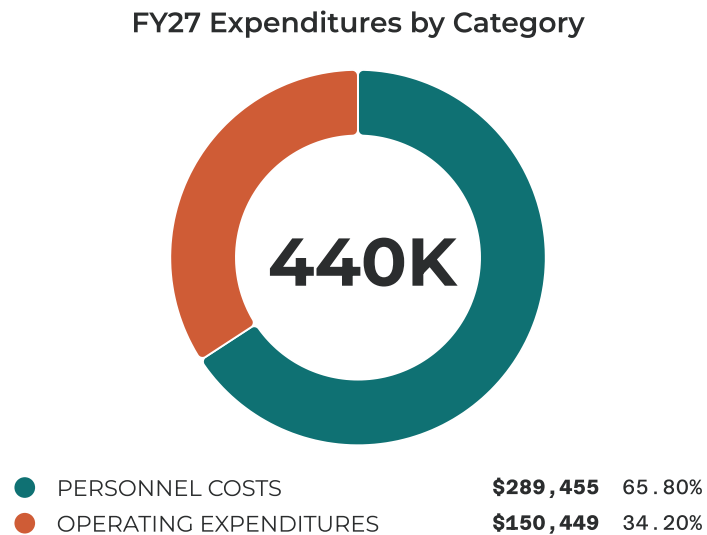
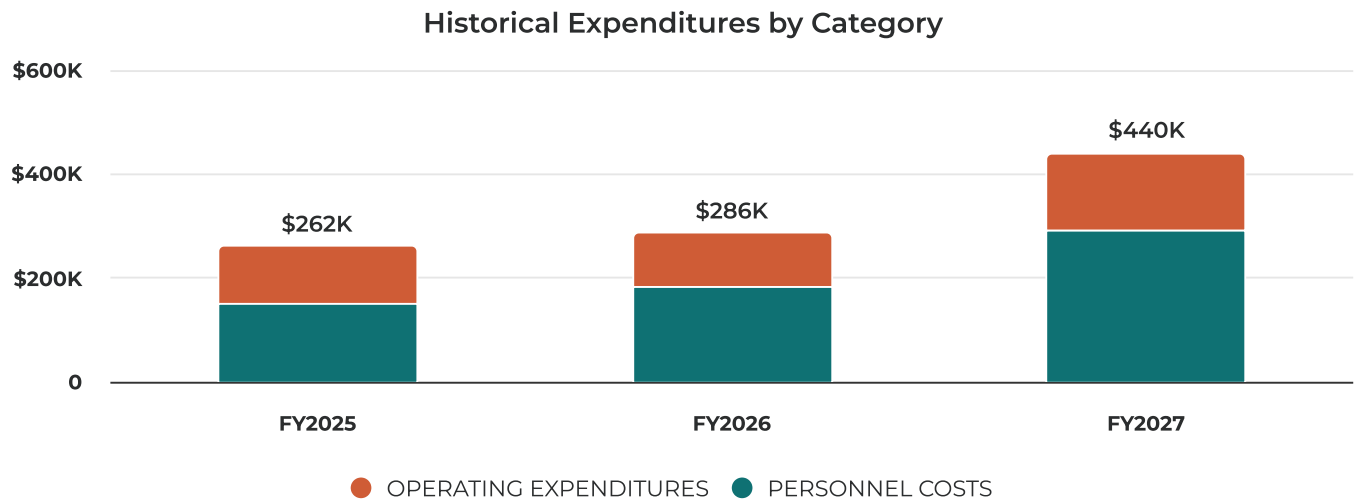
Expenditure Summary

Budgeted expenditures increased 20%, or approximately \$75,000, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$94,546	\$125,674	\$121,674	\$129,611	3.13%
SICK TIME BUY BACK	\$1,284	-	-	-	-
ONE-TIME PAY ADJUSTMENT	\$668	\$698	\$1,045	\$722	3.44%
RETIREMENT	\$9,817	\$11,940	\$11,940	\$16,469	37.93%
SOCIAL SECURITY	\$9,081	\$10,134	\$10,134	\$10,016	-1.16%
WORKER'S COMPENSATION	\$216	\$261	\$216	\$219	-16.09%
GROUP INSURANCE	\$12,244	\$13,403	\$16,403	\$95,818	614.90%
CELL PHONE ALLOWANCE	\$602	\$600	\$600	\$600	-
EMPLOYEE AWARDS	\$10,634	\$30,000	-	\$5,000	-83.33%
MERIT INCENTIVES	\$9,869	\$31,000	\$20,000	\$31,000	-
Total PERSONNEL COSTS	\$148,962	\$223,710	\$182,012	\$289,455	29.39%
OPERATING EXPENDITURES					
POSTAGE	\$172	\$240	\$240	\$240	-
COMMUNICATION S	\$626	\$1,020	\$1,020	\$1,452	42.35%
PRINTING	\$2,697	\$800	\$505	\$800	-
ADVERTISING & PUBLIC NOTICES	-	\$500	\$500	\$500	-
EDUCATION & TRAINING	\$5,699	\$6,400	\$5,600	\$6,400	-
INSURANCE	\$412	\$514	\$665	\$665	29.38%
RENTAL	\$250	\$300	\$300	\$300	-
DUES & SUBSCRIPTIONS	\$3,214	\$16,714	\$2,000	\$16,764	0.30%
OUTSIDE PROFESSIONALS	\$66,507	\$58,064	\$58,064	\$63,824	9.92%
SPECIAL SERVICES	\$27,893	\$48,850	\$29,850	\$48,850	-
TUITION REIMBURSEMENT	\$3,600	\$4,800	\$2,400	\$7,200	50.00%
OFFICE SUPPLIES	\$1,496	\$3,000	\$2,000	\$3,000	-
WEARING APPAREL	-	\$250	\$250	\$250	-
PHOTO & DUPLICATION	\$115	\$204	\$204	\$204	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING SUPPLIES	\$30	-	\$25	-	-
Total OPERATING EXPENDITURES	\$112,710	\$141,656	\$103,623	\$150,449	6.21%
Total Expenditures	\$261,672	\$365,366	\$285,635	\$439,904	20.40%

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.

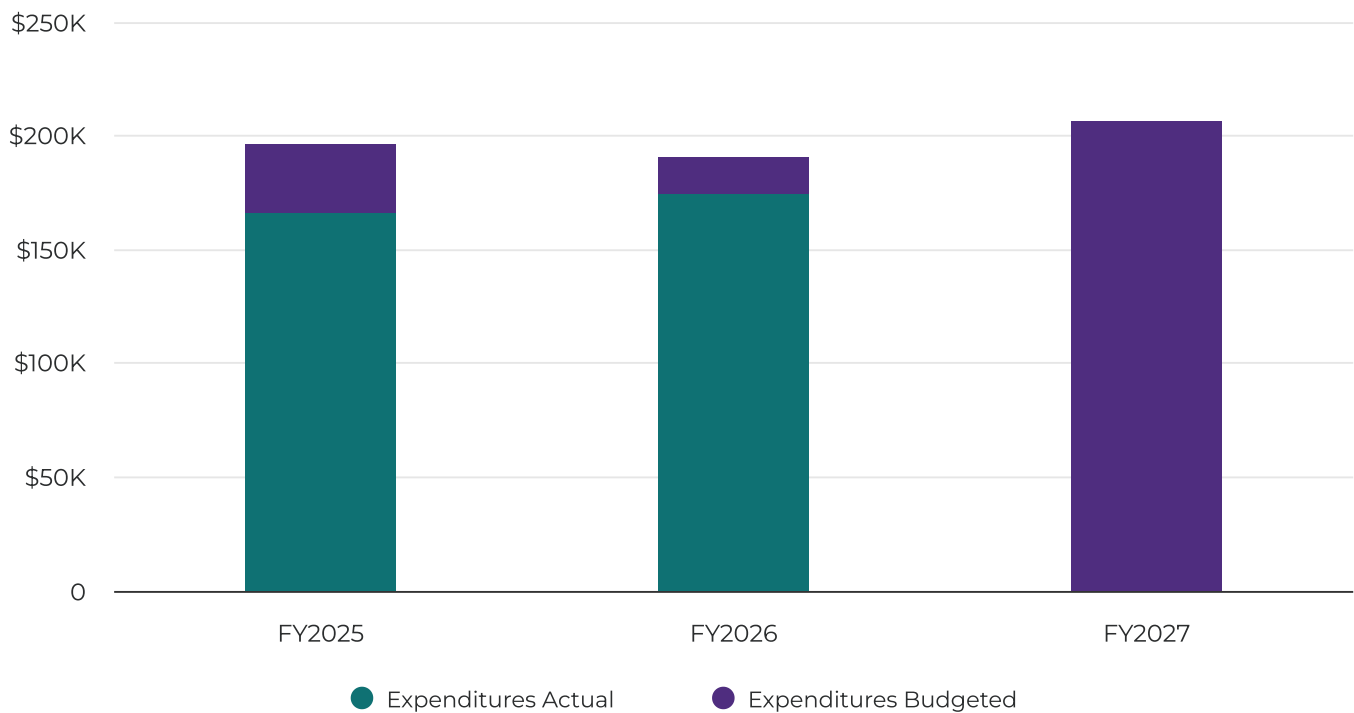
MAIN STREET

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

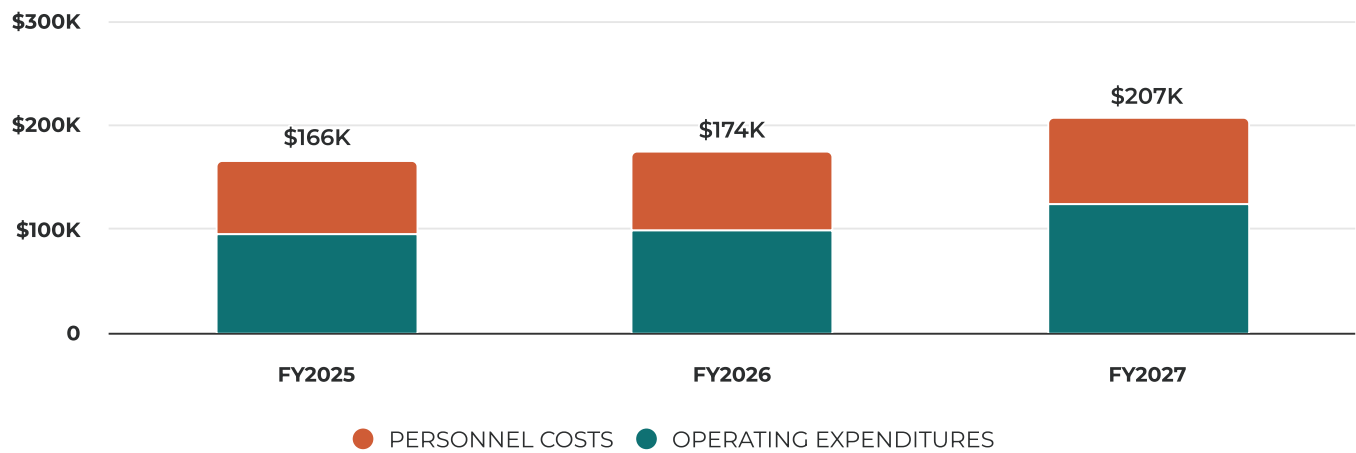
Budgeted expenditures increased approximately 8%, or \$16,000, with half of that reflected in an increase in special events in operating expenditures. The other half of the increase is attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department

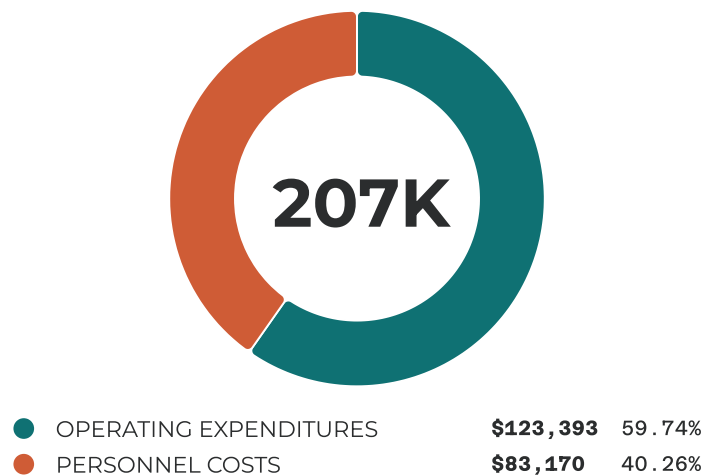


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$54,656	\$56,318	\$56,318	\$60,152	6.81%
SICK TIME BUY BACK	-	\$1,081	\$1,081	\$1,154	6.75%
ONE-TIME PAY ADJUSTMENT	\$545	\$562	\$562	\$600	6.76%
RETIREMENT	\$4,451	\$5,241	\$5,241	\$8,115	54.84%
SOCIAL SECURITY	\$4,124	\$4,434	\$4,434	\$4,736	6.81%
WORKER'S COMPENSATION	\$102	\$114	\$94	\$104	-8.77%
GROUP INSURANCE	\$7,245	\$7,477	\$7,477	\$8,309	11.13%
Total PERSONNEL COSTS	\$71,123	\$75,227	\$75,207	\$83,170	10.56%
OPERATING EXPENDITURES					
POSTAGE	\$1,510	\$4,500	\$500	\$60	-98.67%
COMMUNICATION S	\$789	\$792	\$792	\$792	-
PRINTING	\$2,821	\$5,320	\$300	\$6,000	12.78%
ADVERTISING	\$429	\$975	\$975	\$1,220	25.13%
EDUCATION & TRAINING	\$8,334	\$12,000	\$6,500	\$11,000	-8.33%
INSURANCE	\$206	\$257	\$333	\$332	29.18%
DUES & SUBSCRIPTIONS	\$4,881	\$4,648	\$4,648	\$5,858	26.04%
SPECIAL SERVICES	\$1,184	\$5,100	\$5,100	\$75	-98.53%
OTHER CONTRACTUAL SERVICES	-	-	-	\$5,400	-
SPECIAL EVENTS	\$42,436	\$58,220	\$58,220	\$69,366	19.14%
WEARING APPAREL	\$180	\$150	\$150	\$150	-
OPERATING SUPPLIES	\$27,119	\$13,725	\$10,725	\$8,740	-36.32%
CREDIT CARD FEES	-	-	\$800	\$600	-
PROMOTIONAL SUPPLIES	\$4,610	\$4,000	\$4,082	\$5,800	45.00%
OTHER EQUIPMENT MAINTENANCE	-	\$6,000	\$6,000	\$8,000	33.33%
Total OPERATING EXPENDITURES	\$94,500	\$115,687	\$99,125	\$123,393	6.66%
Total Expenditures	\$165,623	\$190,914	\$174,332	\$206,563	8.20%

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

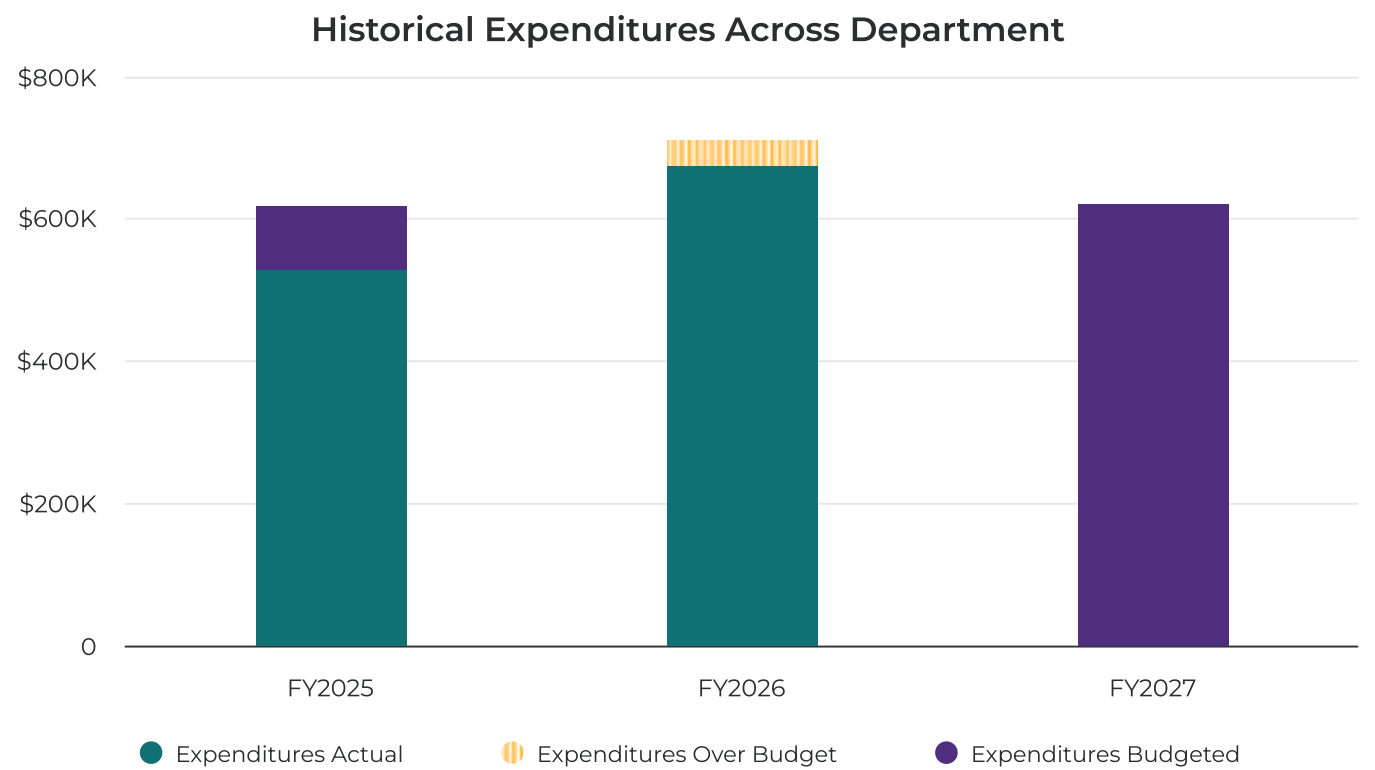
- Coordinate the City's involvement in events in the main street area.
- Promote the main street area.
- Maintain Main Street certification.

INFORMATION TECHNOLOGY

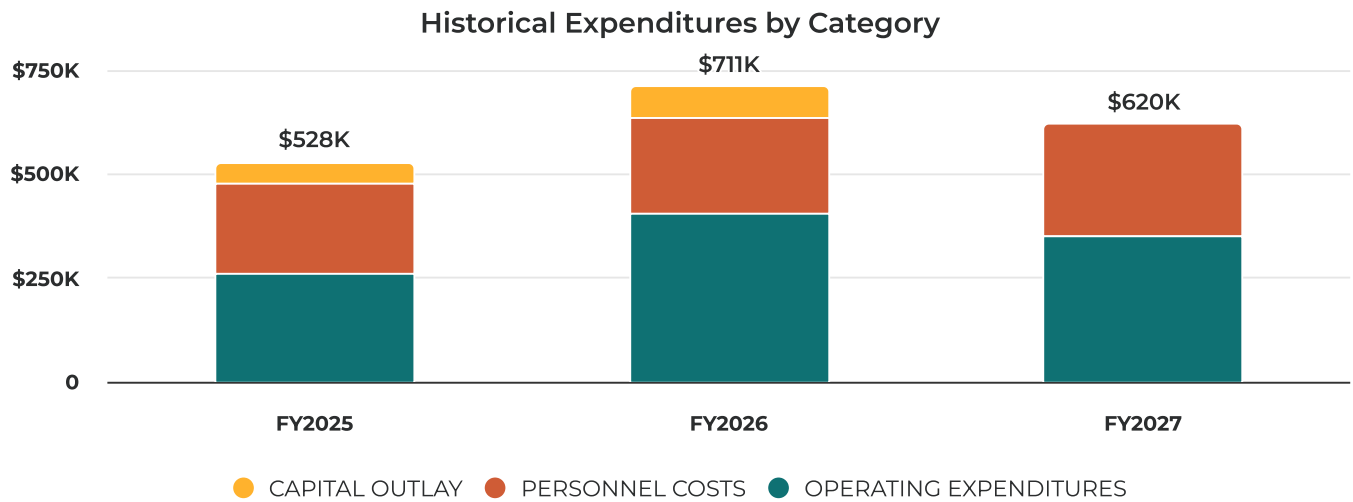
Information Technology is responsible for the computer systems within the city, as well as the implementation of technology within the city.

Expenditure Summary

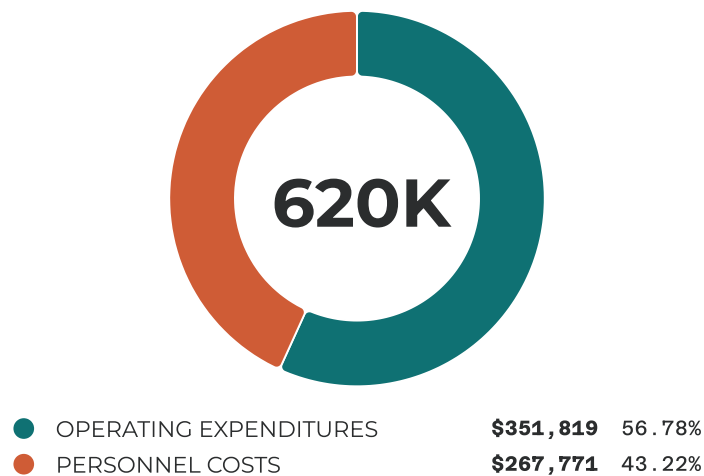
Budgeted expenditures decreased 8%, or approximately \$56,000. Capital outlay was reduced to zero, as there is no plan for capital equipment purchases in the upcoming fiscal year. Operating expenditures also decreased by approximately \$22,000 in computer supplies, as there will be fewer computers replaced this fiscal year than last. Personnel costs increased 17%, or approximately \$38,000, which again demonstrates the investment in personnel to support recruitment and retention.



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$168,557	\$176,632	\$178,032	\$194,480	10.10%
ONE-TIME PAY ADJUSTMENT	\$1,675	\$1,759	\$1,759	\$1,935	10.01%
RETIREMENT	\$14,590	\$17,038	\$15,638	\$24,501	43.80%
SOCIAL SECURITY	\$13,540	\$14,480	\$14,480	\$15,439	6.62%
WORKER'S COMPENSATION	\$327	\$372	\$308	\$338	-9.14%
GROUP INSURANCE	\$13,240	\$13,837	\$16,606	\$25,678	85.57%
VEHICLE ALLOWANCE	\$3,614	\$3,600	\$3,600	\$3,600	-
CELL PHONE	\$1,807	\$1,800	\$1,800	\$1,800	-
Total PERSONNEL COSTS	\$217,349	\$229,518	\$232,223	\$267,771	16.67%
OPERATING EXPENDITURES					
COMMUNICATION S	\$2,343	\$1,320	\$2,205	\$1,320	-
EDUCATION & TRAINING	\$1,445	\$3,000	\$3,000	\$3,000	-
OTHER INSURANCE	\$2,088	\$2,607	\$2,859	\$2,860	9.70%
OPERATING SUPPLIES	\$59	\$100	\$100	\$100	-
COMPUTER SUPPLIES	\$48,768	\$119,444	\$128,671	\$55,500	-53.53%
COMPUTER MAINTENANCE	\$204,018	\$247,619	\$267,619	\$289,039	16.73%
Total OPERATING EXPENDITURES	\$258,721	\$374,090	\$404,454	\$351,819	-5.95%
CAPITAL OUTLAY					
COMPUTER EQUIPMENT	\$52,352	\$72,000	\$74,724	-	-100.00%
Total CAPITAL OUTLAY	\$52,352	\$72,000	\$74,724	-	-100.00%
Total Expenditures	\$528,422	\$675,608	\$711,401	\$619,590	-8.29%

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

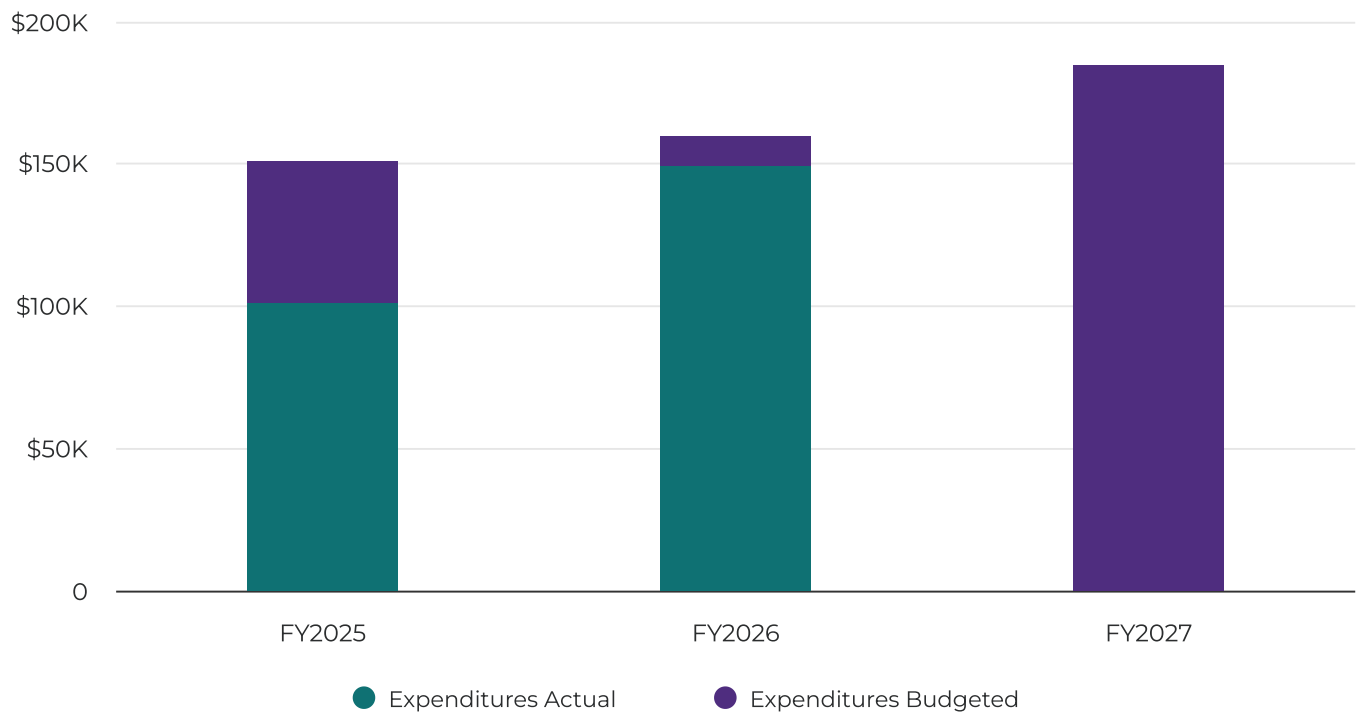
The city attorney's office ensures that city functions and services are performed in a lawful manner and is responsible for all legal affairs of the city. This function is contracted to a local attorney.

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.

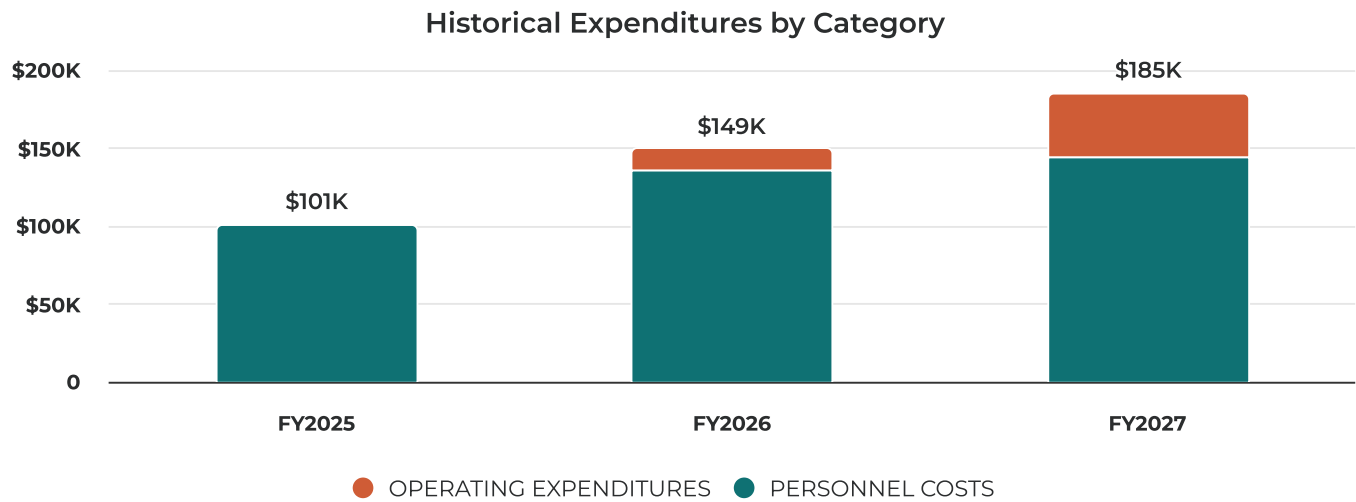
Expenditure Summary

Budgeted expenditures increased 16%, or approximately \$25,000. Over half of this increase is attributable to increasing the budget for outside legal counsel. The other increase is for the personnel costs for the contracted City Attorney.

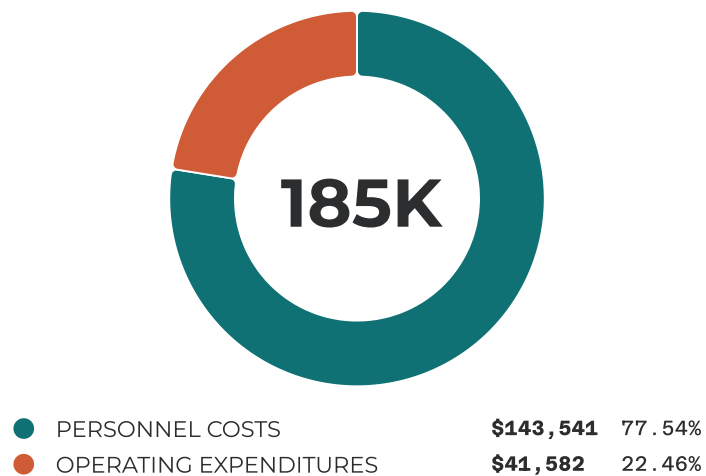
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
PART-TIME WAGES	\$79,976	\$110,370	\$110,370	\$118,860	7.69%
SOCIAL SECURITY	\$6,118	\$8,443	\$8,443	\$9,093	7.70%
GROUP INSURANCE	\$14,061	\$17,233	\$17,233	\$15,588	-9.55%
Total PERSONNEL COSTS	\$100,156	\$136,046	\$136,046	\$143,541	5.51%
OPERATING EXPENDITURES					
POSTAGE	\$59	\$50	\$50	\$50	-
TRAVEL & EDUCATION	\$57	\$950	\$250	\$950	-
INSURANCE	\$206	\$257	\$333	\$332	29.18%
OUTSIDE PROFESSIONALS	\$68	\$22,500	\$12,500	\$40,000	77.78%
BOOKS & EDUCATIONAL	\$132	\$250	\$250	\$250	-
Total OPERATING EXPENDITURES	\$521	\$24,007	\$13,383	\$41,582	73.21%
Total Expenditures	\$100,677	\$160,053	\$149,429	\$185,123	15.66%

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.

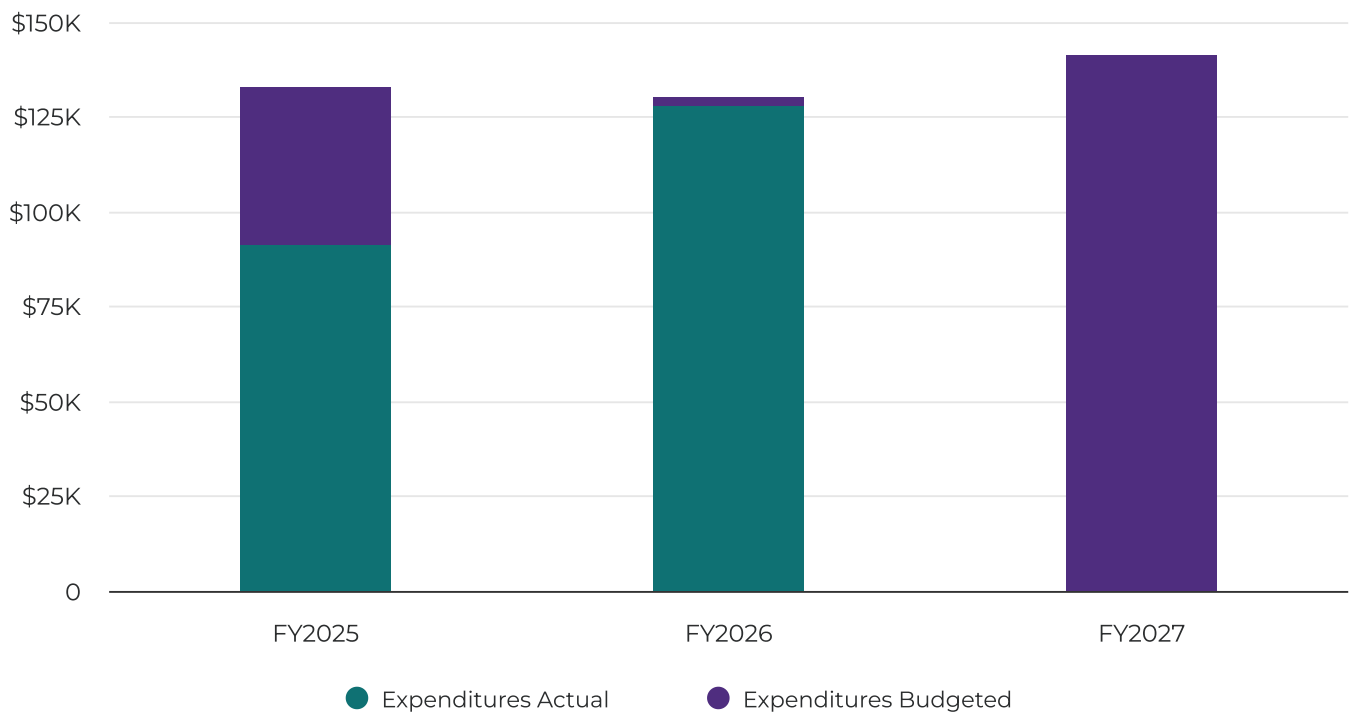
GIS

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.

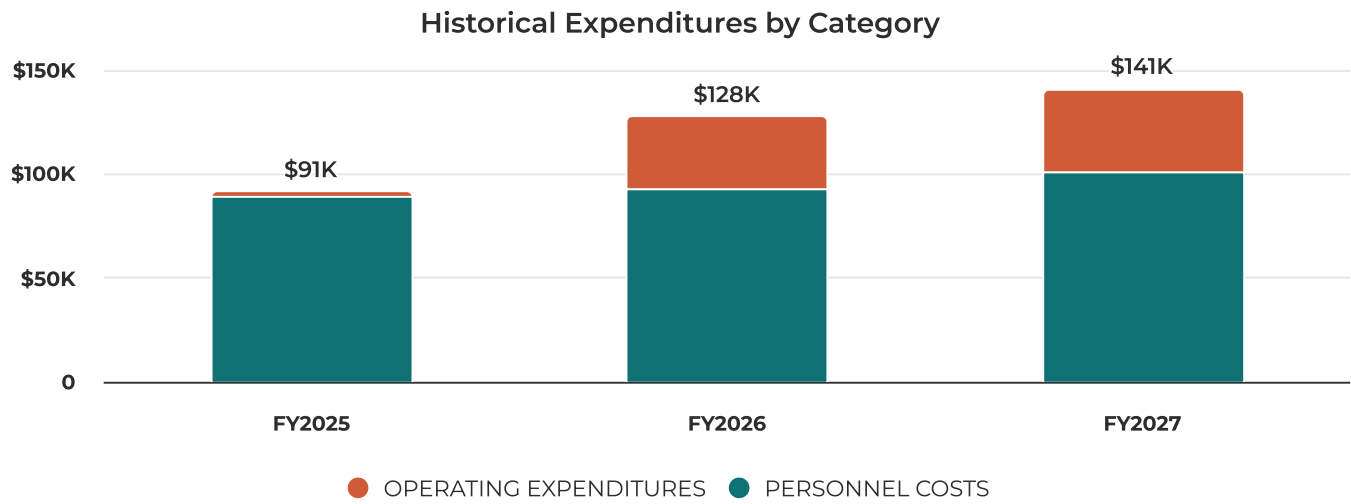
Expenditure Summary

Budgeted expenditures increased 8%, or approximately \$10,000, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

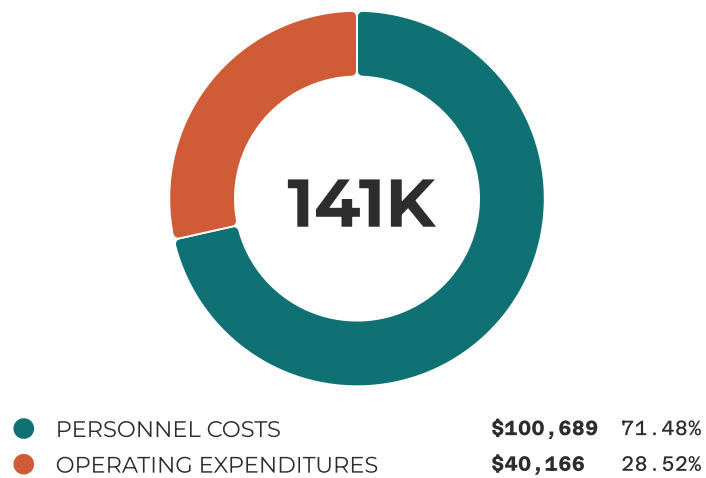
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$65,825	\$67,707	\$67,707	\$71,312	5.32%
INCENTIVE	\$3,011	\$3,000	\$3,000	\$3,000	-
SICK TIME BUY BACK	\$1,258	\$1,296	\$1,296	\$1,364	5.25%
ONE-TIME PAY ADJUSTMENT	\$654	\$674	\$674	\$709	5.19%
RETIREMENT	\$5,702	\$6,541	\$5,941	\$9,273	41.77%
SOCIAL SECURITY	\$4,825	\$5,560	\$4,960	\$5,843	5.09%
WORKER'S COMPENSATION	\$128	\$143	\$118	\$128	-10.49%
GROUP INSURANCE	\$7,496	\$7,996	\$8,521	\$9,060	13.31%
Total PERSONNEL COSTS	\$88,899	\$92,917	\$92,217	\$100,689	8.36%
OPERATING EXPENDITURES					
POSTAGE	\$1	\$80	\$80	\$80	-
COMMUNICATION S	\$596	\$456	\$761	\$816	78.95%
EDUCATION & TRAINING	\$918	\$3,990	\$1,440	\$5,990	50.13%
OTHER INSURANCE	\$215	\$268	\$343	\$343	27.99%
OFFICE SUPPLIES	\$203	\$1,067	\$1,067	\$1,290	20.90%
WEARING APPAREL	\$58	\$100	\$100	\$100	-
OTHER EQUIPMENT MAINTENANCE	\$165	\$228	\$228	\$228	-
COMPUTER MAINTENANCE	\$269	\$31,319	\$31,319	\$31,319	-
Total OPERATING EXPENDITURES	\$2,424	\$37,508	\$35,338	\$40,166	7.09%
Total Expenditures	\$91,324	\$130,425	\$127,555	\$140,855	8.00%

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

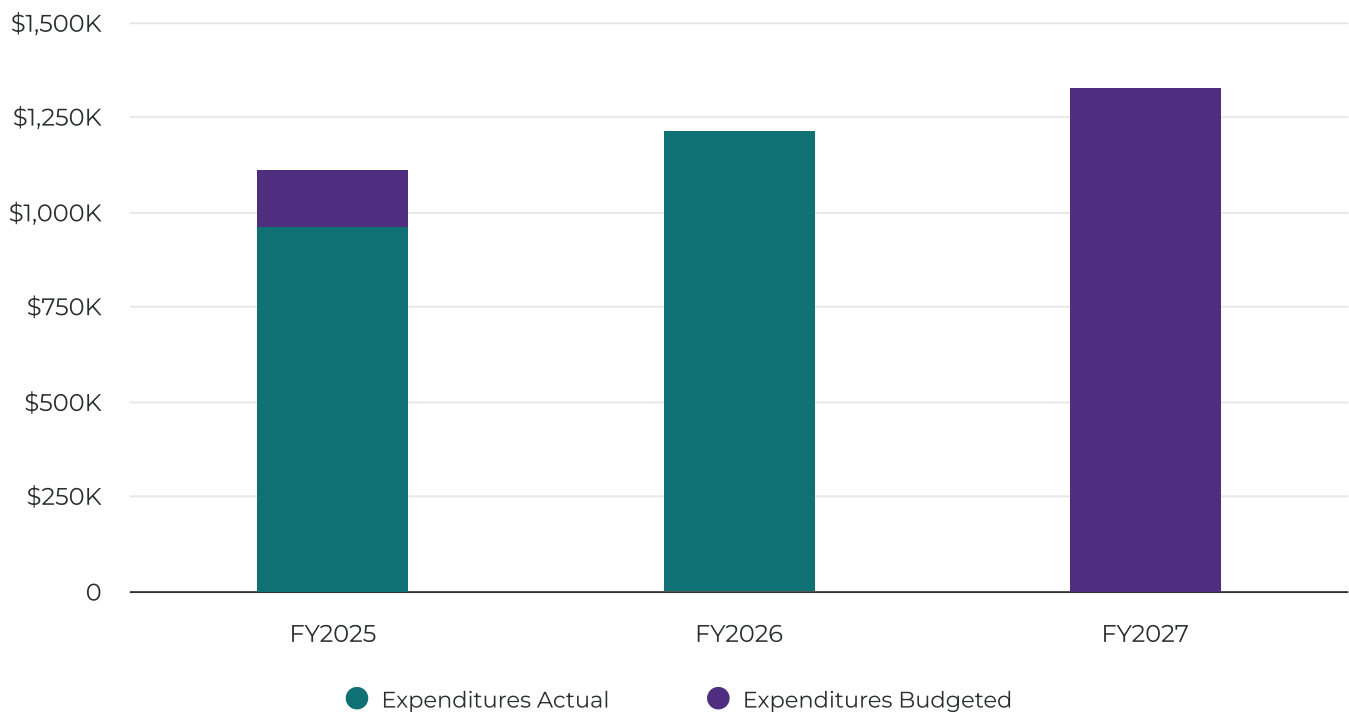
Financial Administration provides the accounting, audit, budget, tax, investing, purchasing, billing and financial administrative services for the City. It includes the Finance Department and Tax Services.

Expenditure Summary

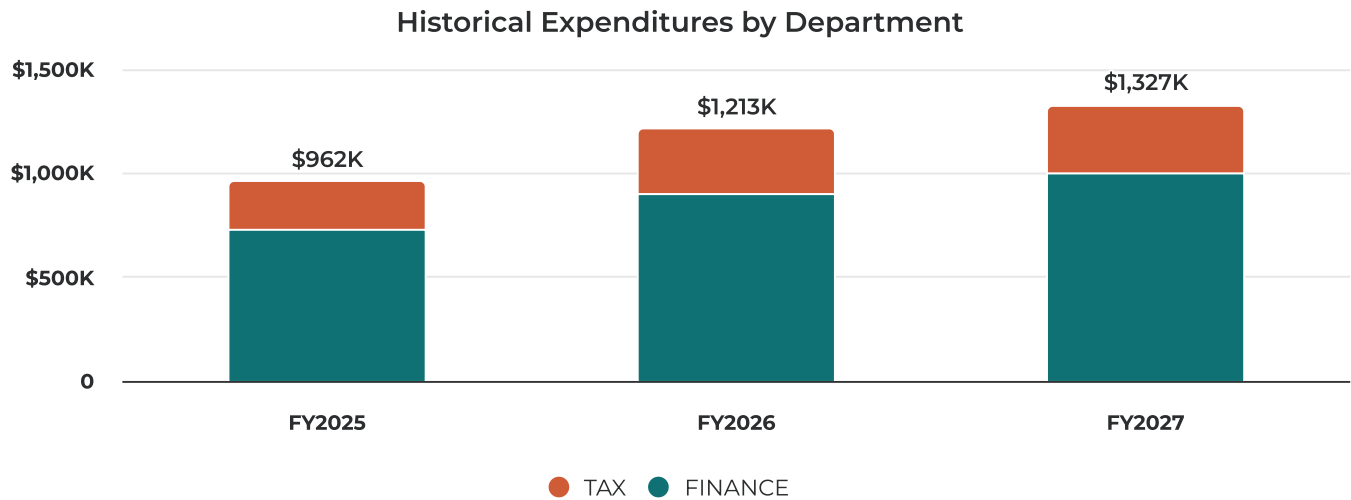
Budgeted expenditures increased 9%, or approximately \$113,000, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

Personnel accounts for approximately 75% of the expenditures.

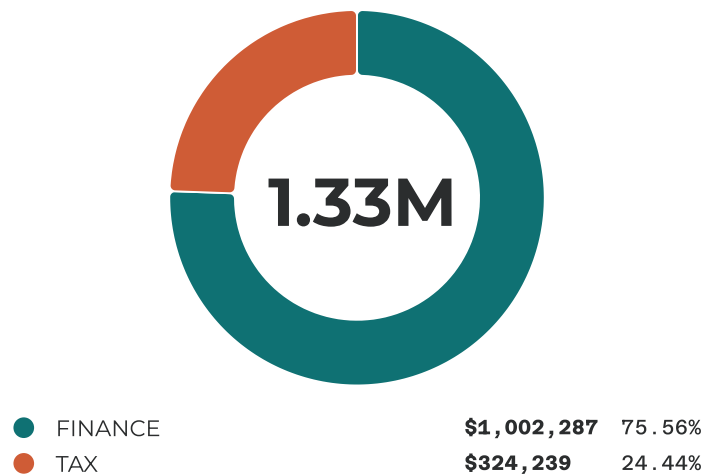
Historical Expenditures Across Department



Expenditures by Department



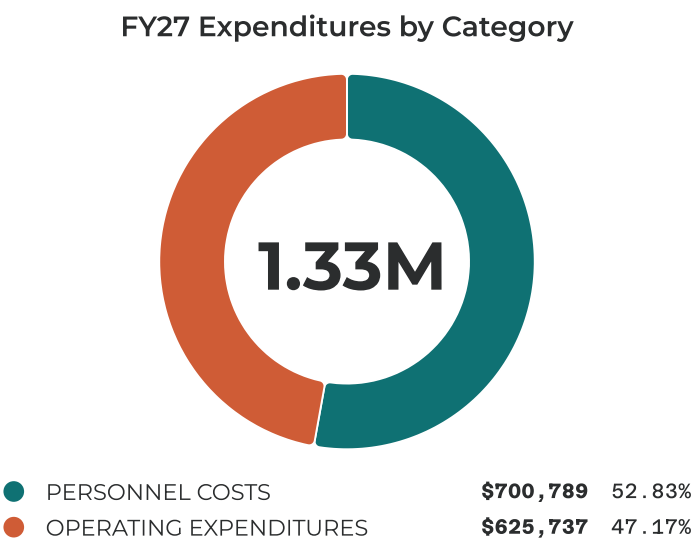
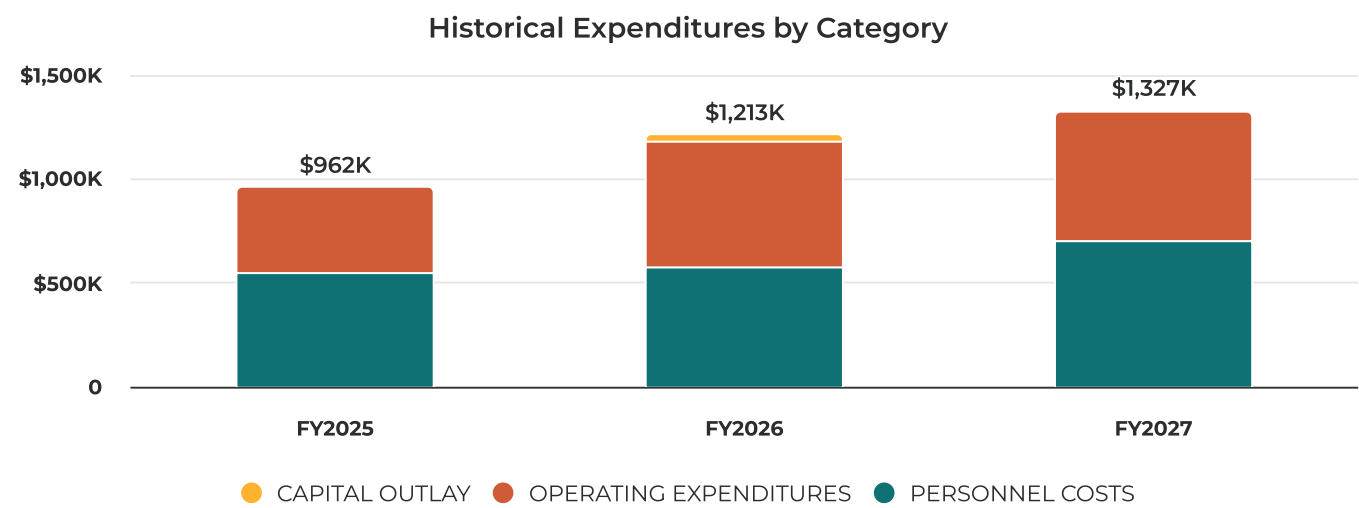
FY27 Expenditures by Department



Expenditures by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FINANCE	\$727,702	\$899,648	\$898,702	\$1,002,287	11.41%
TAX	\$234,591	\$314,067	\$314,067	\$324,239	3.24%
Total Expenditures	\$962,292	\$1,213,715	\$1,212,769	\$1,326,526	9.29%

Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$543,974	\$577,790	\$571,633	\$700,789	21.29%
OPERATING EXPENDITURES	\$418,318	\$600,595	\$605,806	\$625,737	4.19%
CAPITAL OUTLAY	-	\$35,330	\$35,330	-	-100.00%
Total Expenditures	\$962,292	\$1,213,715	\$1,212,769	\$1,326,526	9.29%

FINANCE

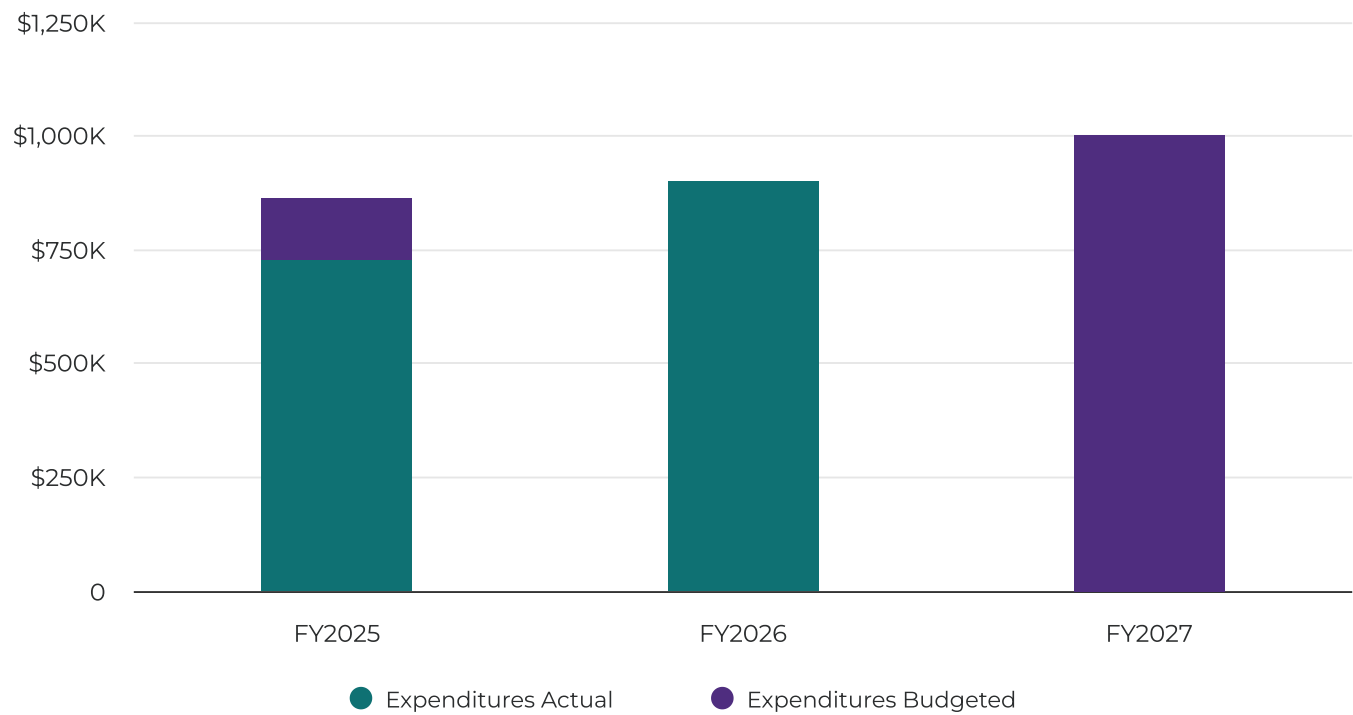
Finance is responsible for the proper, accurate and timely recording of collections and disbursements of city funds and the reporting of these transactions in accordance with Generally Accepted Accounting Principles. This department assists in the development of the budget and capital improvement plan 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.

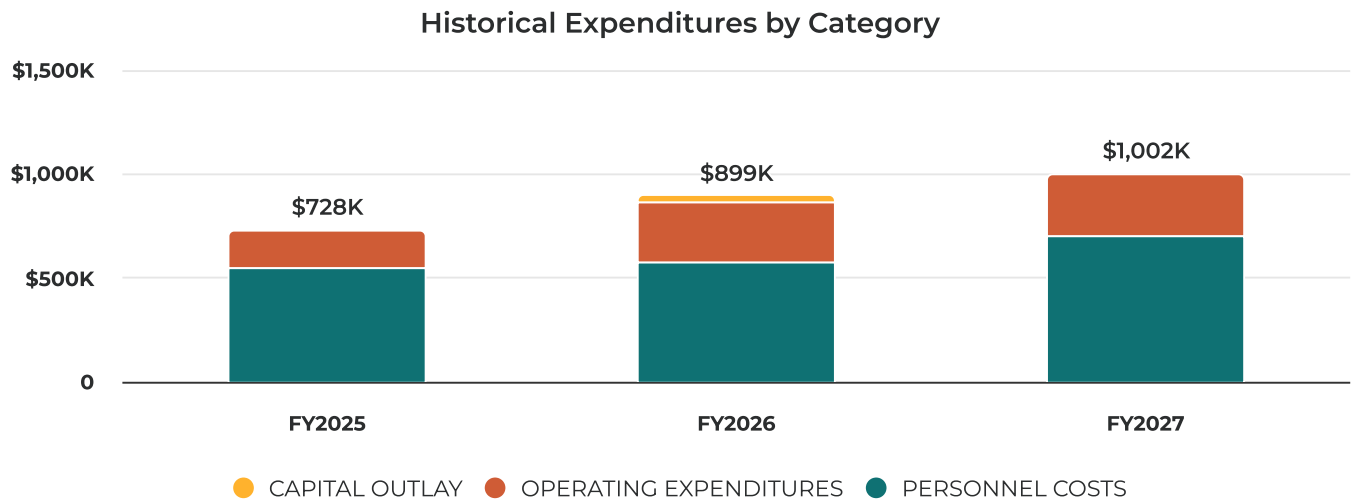
Expenditure Summary

Budgeted expenditures increased 11%, or approximately \$103,000, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

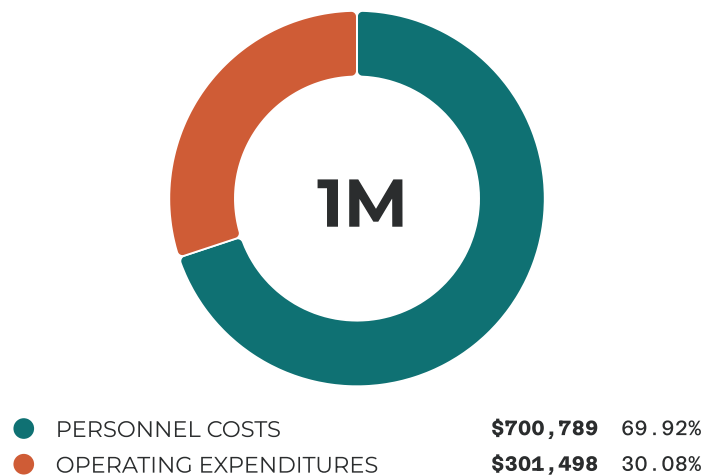
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



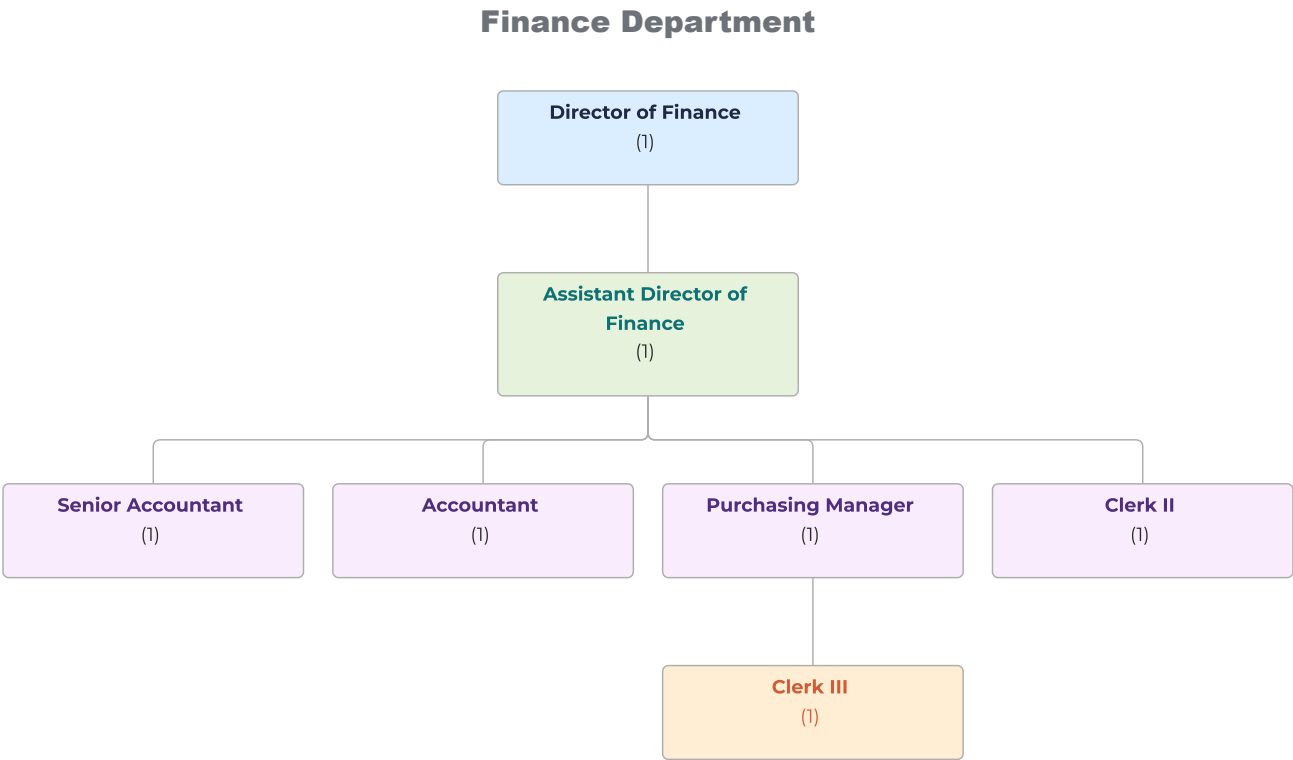
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$418,218	\$440,874	\$434,874	\$520,514	18.06%
INCENTIVE PAY	\$963	\$960	\$960	\$960	-
SICK TIME BUY BACK	\$3,674	\$4,982	\$4,982	\$5,484	10.08%
ONE-TIME PAY ADJUSTMENT	\$3,871	\$4,362	\$4,362	\$5,156	18.20%
RETIREMENT	\$36,644	\$41,171	\$39,171	\$67,717	64.48%
SOCIAL SECURITY	\$32,338	\$34,881	\$34,881	\$41,290	18.37%
WORKER'S COMPENSATION	\$781	\$898	\$741	\$902	0.45%
GROUP INSURANCE	\$43,270	\$44,862	\$46,862	\$53,966	20.29%
CAR ALLOWANCE	\$3,614	\$3,600	\$3,600	\$3,600	-
CELL-PHONE ALLOWANCE	\$602	\$1,200	\$1,200	\$1,200	-
Total PERSONNEL COSTS	\$543,974	\$577,790	\$571,633	\$700,789	21.29%
OPERATING EXPENDITURES					
POSTAGE	\$2,916	\$2,760	\$2,760	\$2,760	-
COMMUNICATION S	-	-	\$360	\$360	-
PRINTING	\$137	\$200	\$200	\$200	-
ADVERTISING & PUBLIC NOTICES	\$1,931	\$1,500	\$1,500	\$1,500	-
EDUCATION & TRAINING	\$7,886	\$16,040	\$10,040	\$18,670	16.40%
OTHER INSURANCE	\$1,236	\$1,543	\$1,994	\$2,162	40.12%
DUES & SUBSCRIPTIONS	\$1,299	\$2,919	\$2,919	\$2,499	-14.39%
OUTSIDE PROFESSIONALS	\$55,203	\$37,900	\$37,900	\$131,192	246.15%
SPECIAL SERVICES	\$57,521	\$54,832	\$64,832	\$200	-99.64%
OFFICE SUPPLIES	\$458	\$700	\$1,300	\$1,500	114.29%
WEARING APPAREL	\$666	\$875	\$875	\$875	-
OPERATING SUPPLIES	\$110	\$3,000	\$2,400	\$2,000	-33.33%
OFFICE EQUIPMENT	-	\$500	\$500	\$500	-
COMPUTER MAINTENANCE	\$52,877	\$163,759	\$161,759	\$135,880	-17.02%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
BANK CHARGES	\$1,487	-	\$2,400	\$1,200	-
Total OPERATING EXPENDITURES	\$183,727	\$286,528	\$291,739	\$301,498	5.22%
CAPITAL OUTLAY					
COMPUTER EQUIPMENT	-	\$35,330	\$35,330	-	-100.00%
Total CAPITAL OUTLAY	-	\$35,330	\$35,330	-	-100.00%
Total Expenditures	\$727,702	\$899,648	\$898,702	\$1,002,287	11.41%

Personnel Summary

There are seven full-time employees assigned to the Finance department. The Clerk III was transferred from MSC.



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.

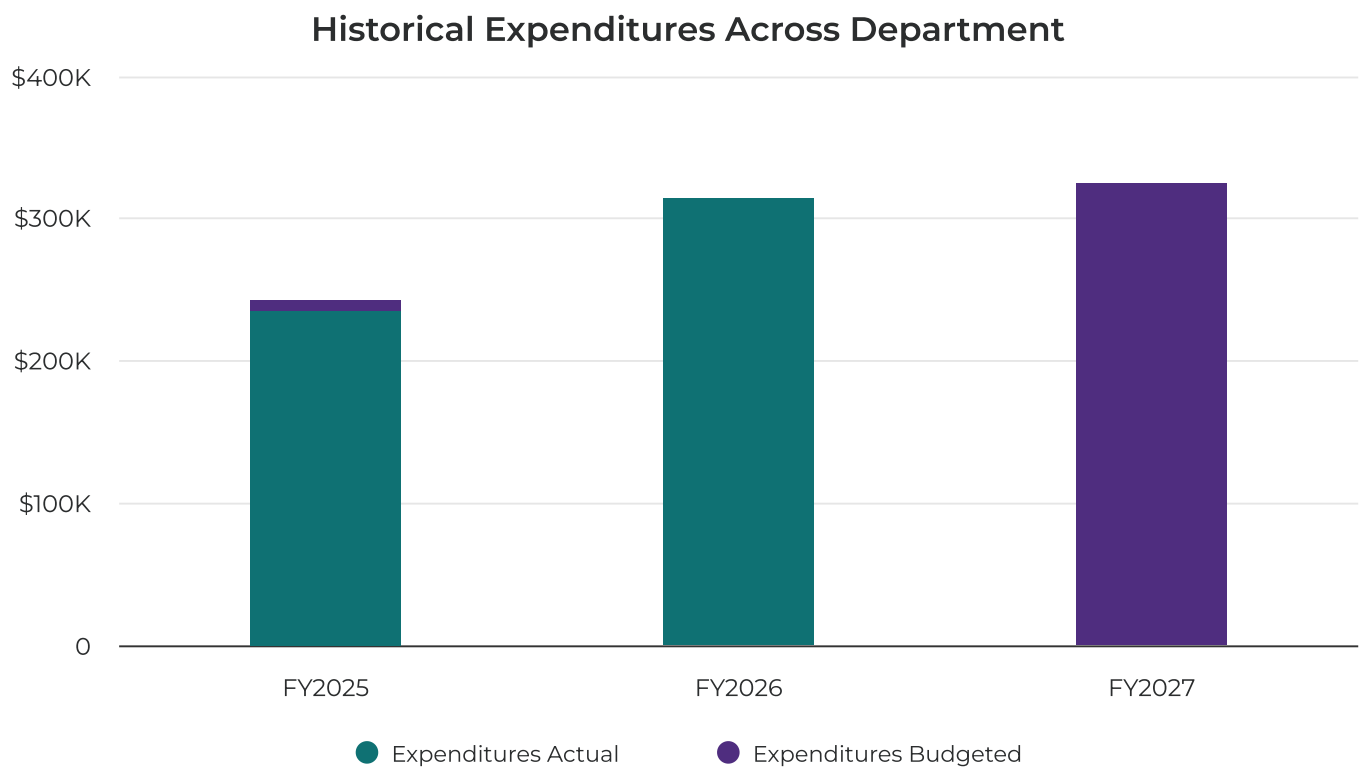
TAX

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

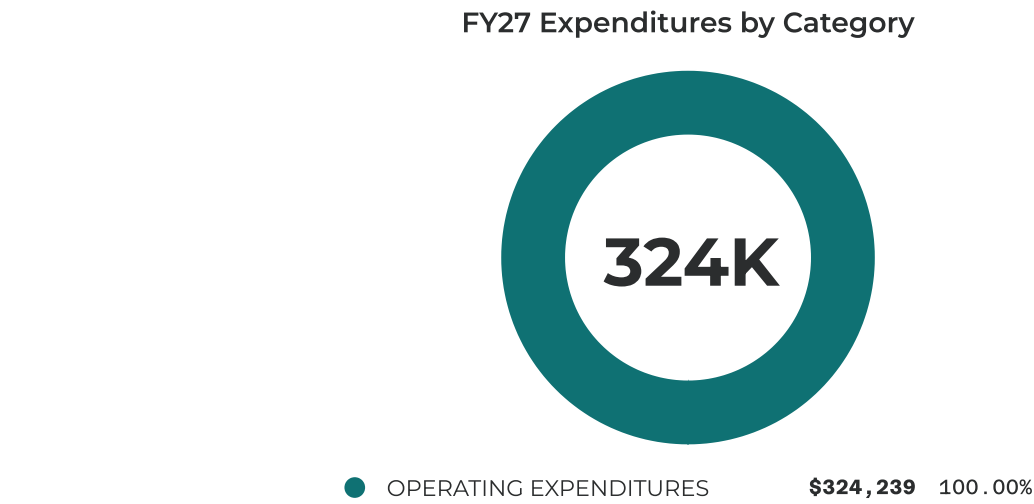
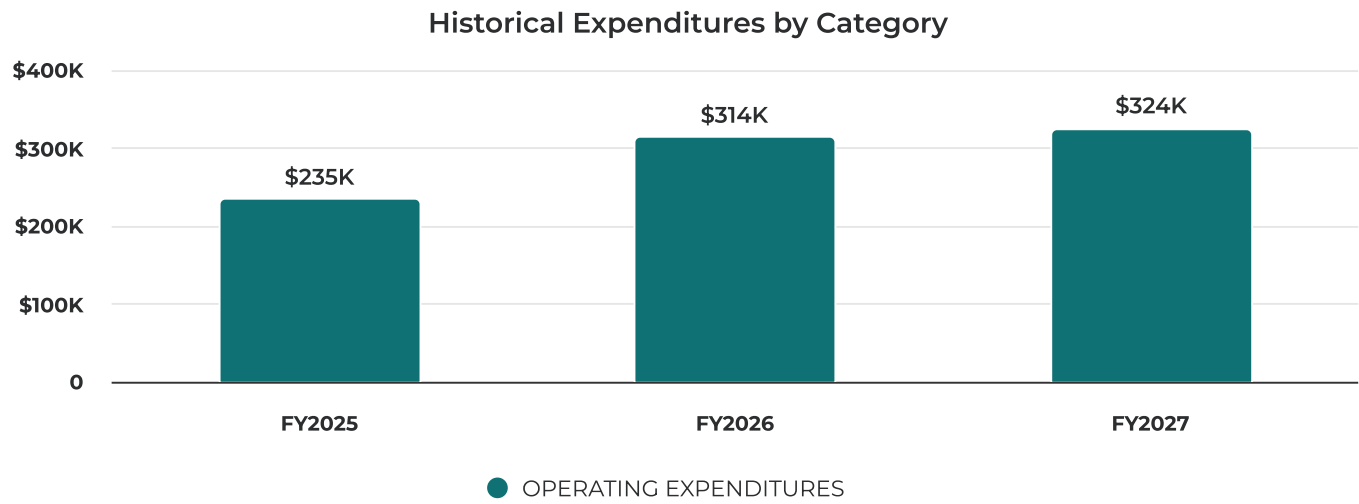
The function performed by the ECAD includes the appraisal of real and personal property located within the city limits of Stephenville. The Erath County Tax Assessor-Collector is responsible for billing and collection of all current and delinquent property taxes levied by the city.

Expenditure Summary

Budgeted expenditures increased 3%, or approximately \$10,000, which is reflected in the fees charged by the Erath County Appraisal District. The appraisal district allocates their budget to each taxing entity based upon property values.



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
OUTSIDE PROF.-ECAD	\$228,667	\$252,067	\$252,067	\$262,239	4.04%
OUTSIDE PROF.-ECTAC	\$5,924	\$62,000	\$62,000	\$62,000	-
Total OPERATING EXPENDITURES	\$234,591	\$314,067	\$314,067	\$324,239	3.24%
Total Expenditures	\$234,591	\$314,067	\$314,067	\$324,239	3.24%

Personnel Summary

There are no employees assigned to the Tax department.

Summary of Goals

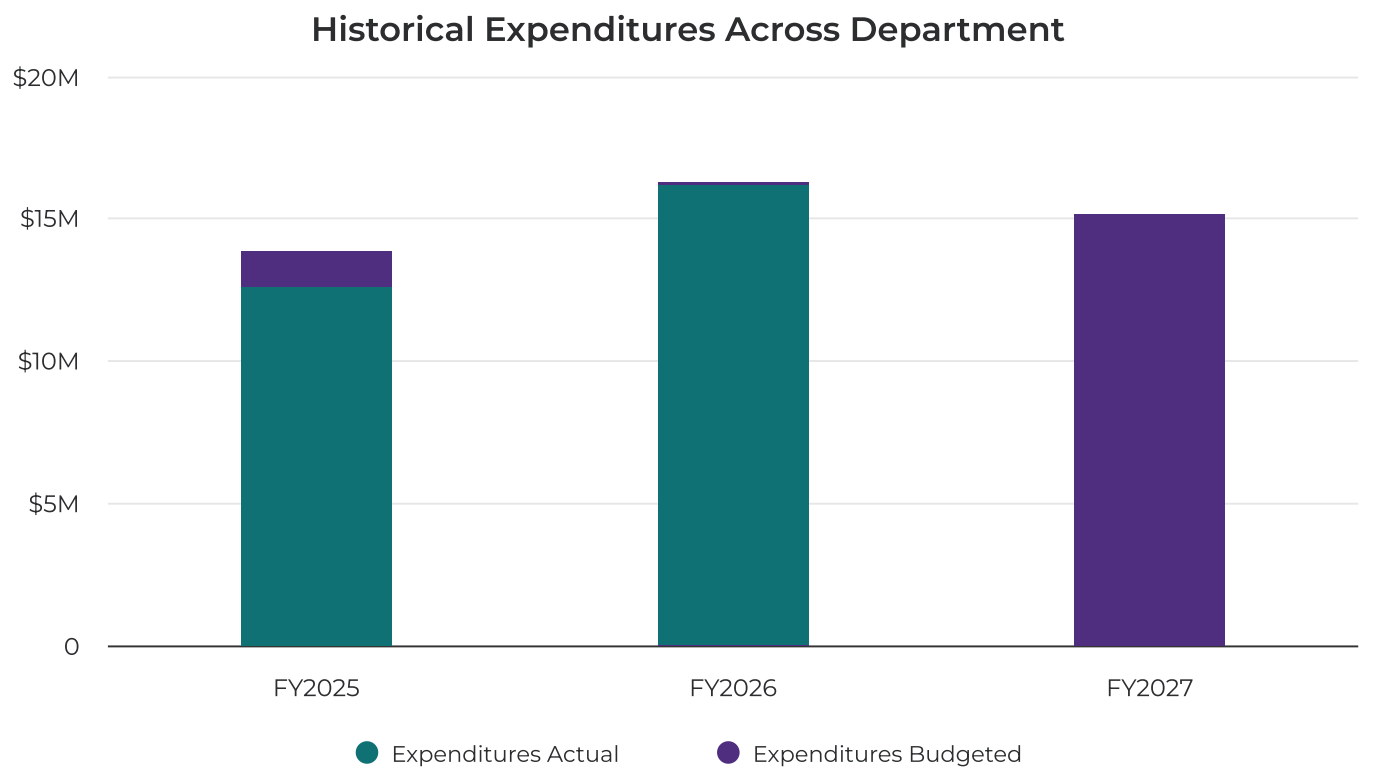
- Provide timely and accurate property tax billing and collections.
- Provide timely and accurate tax billing and collection financial reporting to the city.

PUBLIC SAFETY

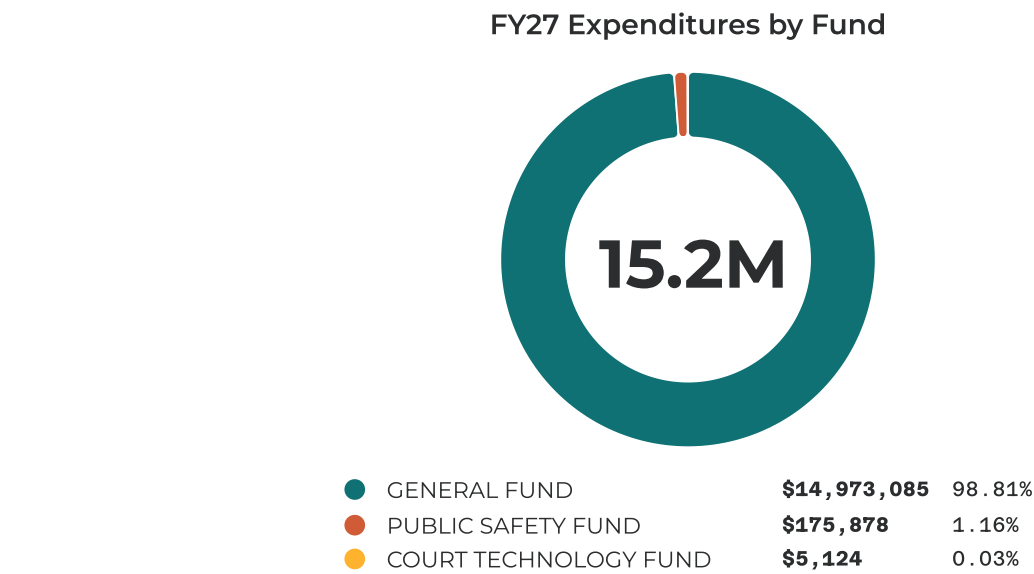
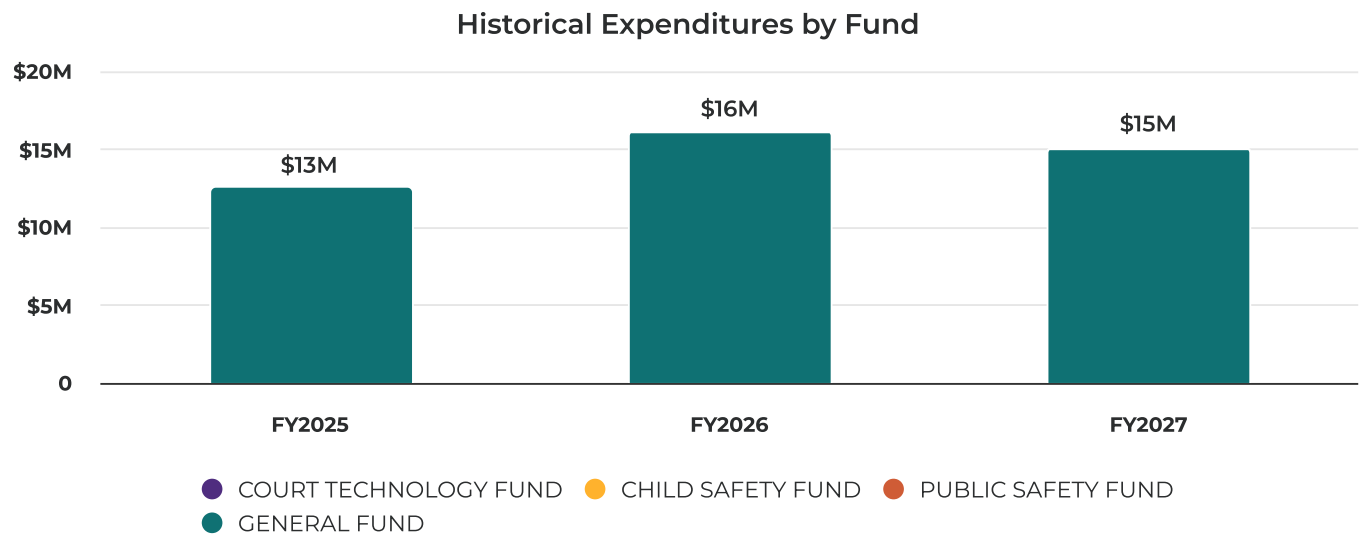
The Public Safety Division includes Fire, EMS, Police, and Municipal Court. Revenues and expenditures are located in the General Fund, Child Safety Fund, Court Technology Fund, and Public Safety Fund.

Expenditure Summary

Budgeted expenditures decreased 7%, or approximately \$1.1 million, primarily as a result of moving telecommunication personnel and operating expenditures to the Unified Dispatch Fund. Personnel costs are approximately 69% of the budget, and the majority of expenditures are represented in the General Fund.



Expenditures by Fund

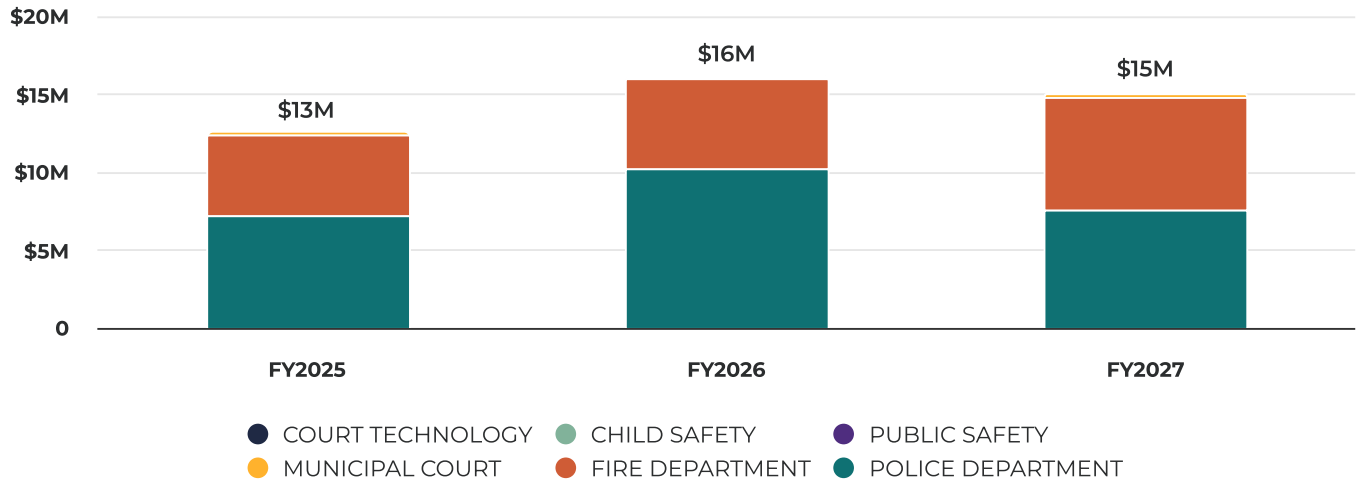


Expenditures by Fund

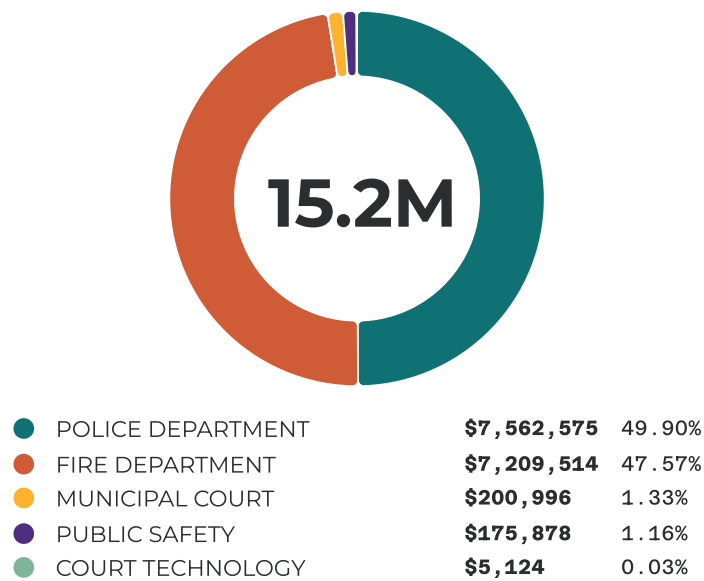
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$12,542,151	\$16,217,356	\$16,103,820	\$14,973,085	-7.67%
CHILD SAFETY FUND	-	\$22,050	\$21,645	-	-100.00%
COURT TECHNOLOGY FUND	\$884	\$14,833	\$14,833	\$5,124	-65.46%
PUBLIC SAFETY FUND	\$37,593	\$25,761	\$13,944	\$175,878	582.73%
Total Expenditures	\$12,580,628	\$16,280,000	\$16,154,242	\$15,154,087	-6.92%

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

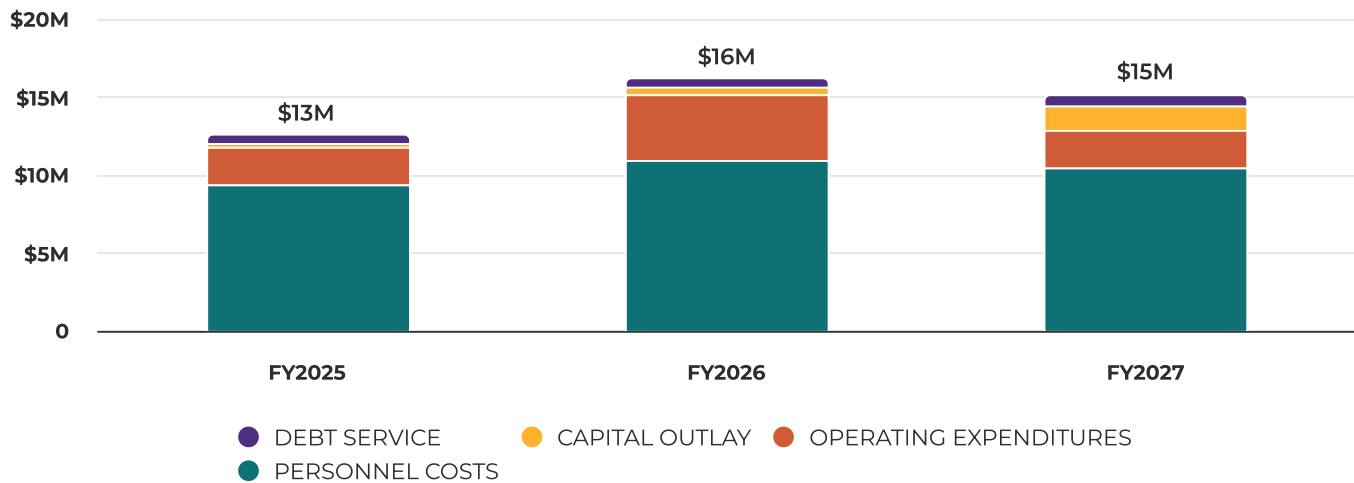


Expenditures by Department

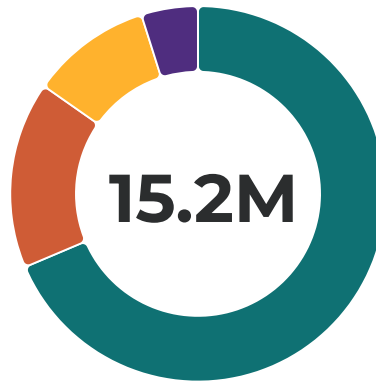
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FIRE DEPARTMENT	\$5,157,441	\$5,780,813	\$5,686,951	\$7,209,514	24.71%
CHILD SAFETY	-	\$22,050	\$21,645	-	-100.00%
COURT TECHNOLOGY	\$884	\$14,833	\$14,833	\$5,124	-65.46%
PUBLIC SAFETY	\$37,593	\$25,761	\$13,944	\$175,878	582.73%
MUNICIPAL COURT	\$172,613	\$182,355	\$184,514	\$200,996	10.22%
POLICE DEPARTMENT	\$7,212,097	\$10,254,188	\$10,232,355	\$7,562,575	-26.25%
Total Expenditures	\$12,580,628	\$16,280,000	\$16,154,242	\$15,154,087	-6.92%

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



PERSONNEL COSTS	\$10,400,405	68.63%
OPERATING EXPENDITURES	\$2,436,384	16.08%
CAPITAL OUTLAY	\$1,578,063	10.41%
DEBT SERVICE	\$739,235	4.88%

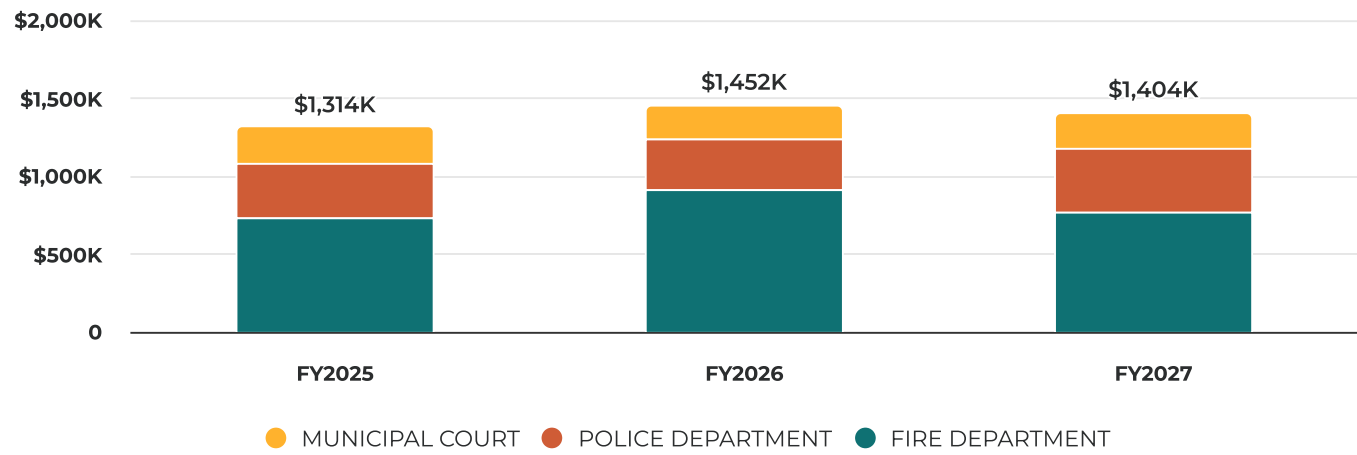
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$9,324,559	\$11,148,597	\$10,957,992	\$10,400,405	-6.71%
OPERATING EXPENDITURES	\$2,390,587	\$4,118,881	\$4,187,373	\$2,436,384	-40.85%
CAPITAL OUTLAY	\$267,456	\$466,003	\$462,358	\$1,578,063	238.64%
DEBT SERVICE	\$598,026	\$546,519	\$546,519	\$739,235	35.26%
Total Expenditures	\$12,580,628	\$16,280,000	\$16,154,242	\$15,154,087	-6.92%

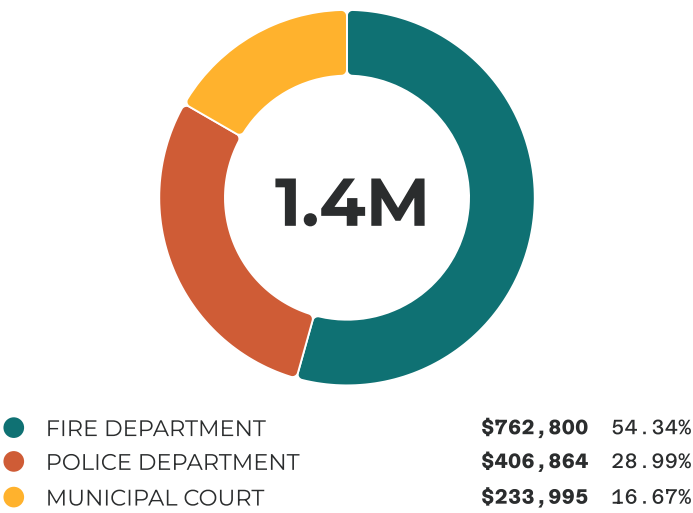
Revenues by Department

Budgeted revenues increased 9%, or approximately \$119,000. Approximately 65% of the increase in revenue is a result of an increase in ambulance fees in the Fire Department. The remainder of the increase is related to the Stephenville ISD reimbursement for School Resource Officers, as an additional SRO was assigned.

Historical Revenues by Department



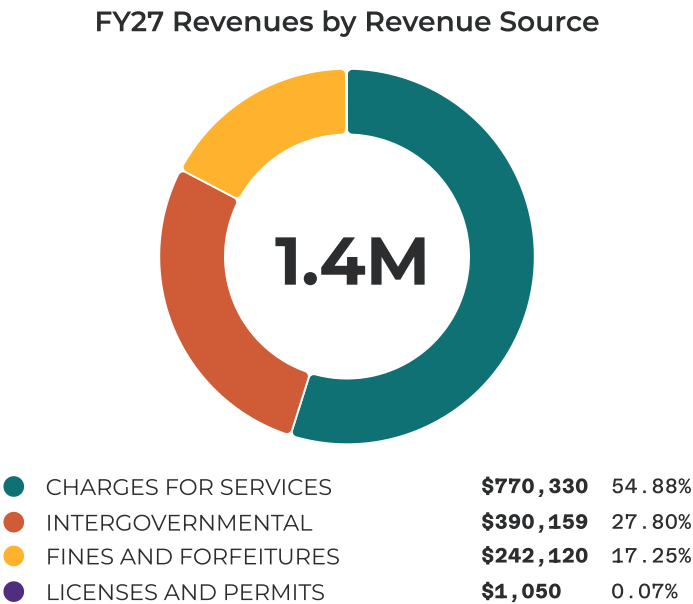
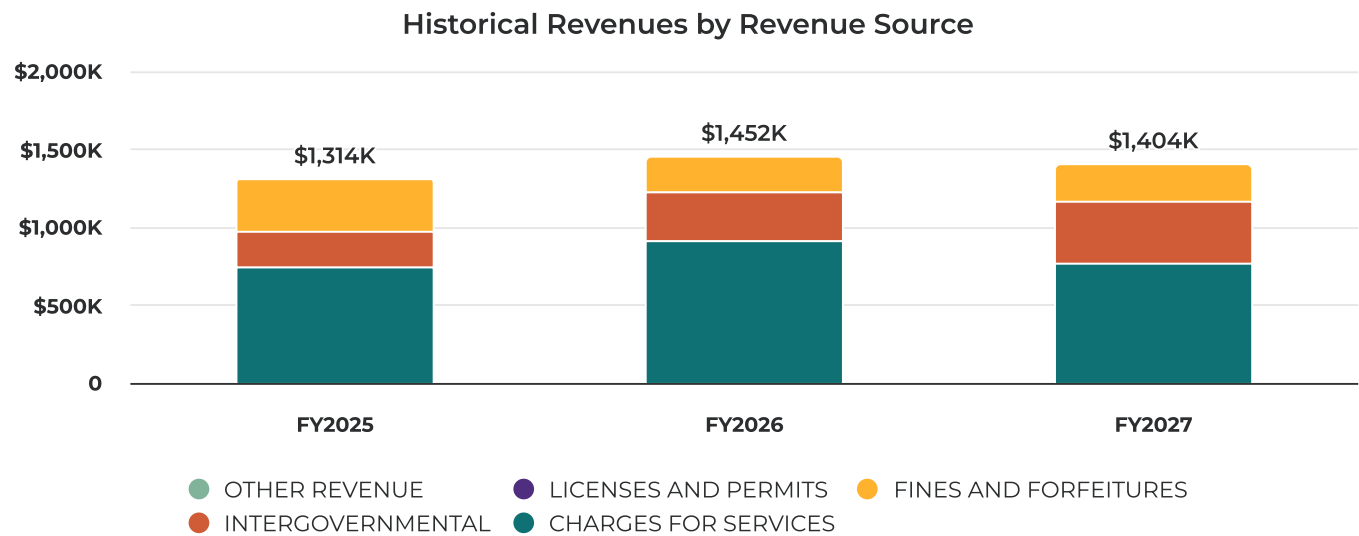
FY27 Revenues by Department



Revenues by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
POLICE DEPARTMENT	\$338,518	\$347,145	\$319,485	\$406,864	17.20%
MUNICIPAL COURT	\$241,494	\$248,570	\$222,890	\$233,995	-5.86%
FIRE DEPARTMENT	\$734,010	\$689,300	\$909,564	\$762,800	10.66%
Total Revenues	\$1,314,022	\$1,285,015	\$1,451,939	\$1,403,659	9.23%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS	\$1,325	\$750	\$1,500	\$1,050	40.00%
FINES AND FORFEITURES	\$334,840	\$254,820	\$231,190	\$242,120	-4.98%
INTERGOVERNMENT AL	\$238,363	\$332,415	\$304,885	\$390,159	17.37%
CHARGES FOR SERVICES	\$736,389	\$693,530	\$913,644	\$770,330	11.07%
OTHER REVENUE	\$3,105	\$3,500	\$720	-	-100.00%
Total Revenues	\$1,314,022	\$1,285,015	\$1,451,939	\$1,403,659	9.23%

MUNICIPAL COURT

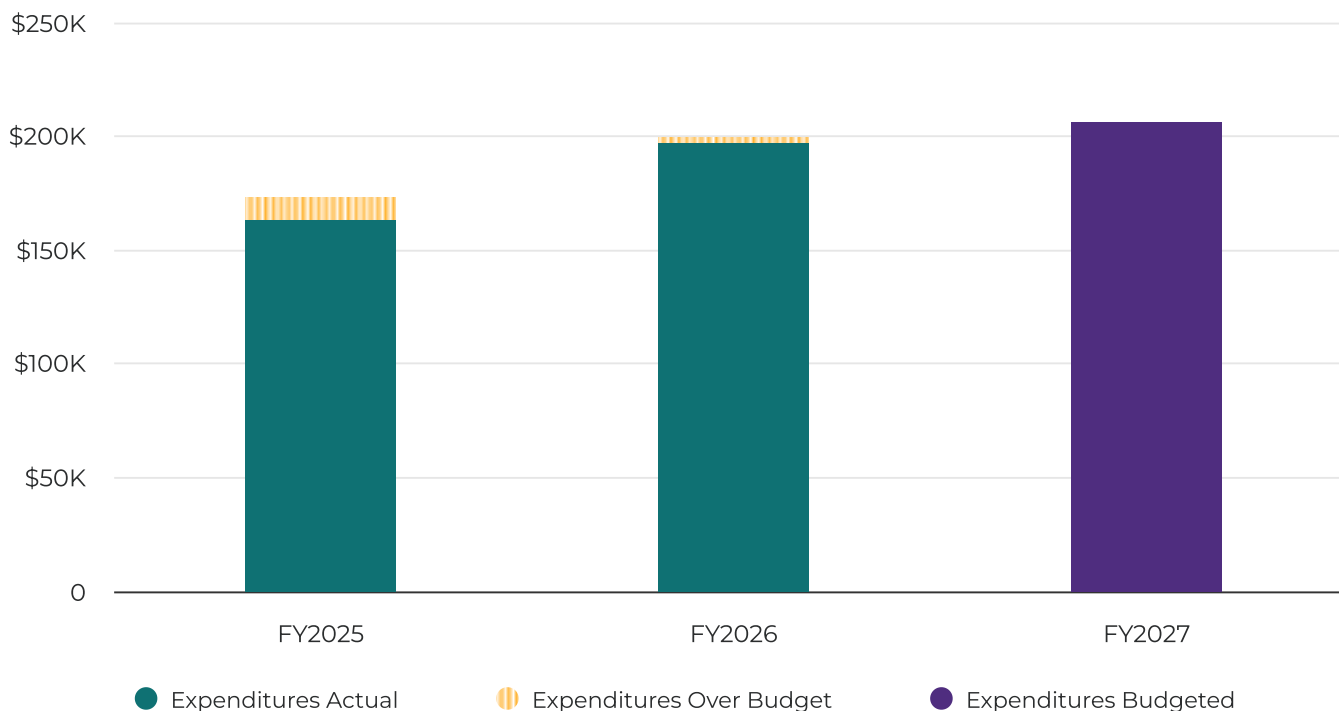
The Municipal Court handles the judicial processing of class C misdemeanors that originate from traffic citations, citizen complaints, code violations and misdemeanor arrests occurring within the territorial limits of the City of Stephenville, processed by the Stephenville Police officers and Code Enforcement 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. 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

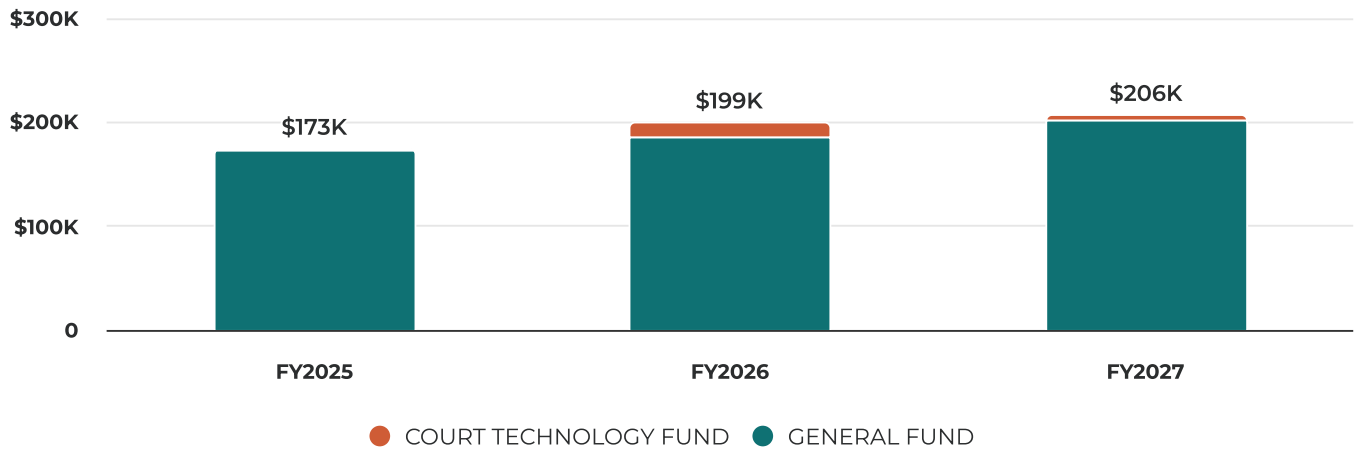
Budgeted expenditures increased 5%, or approximately \$9,000, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department

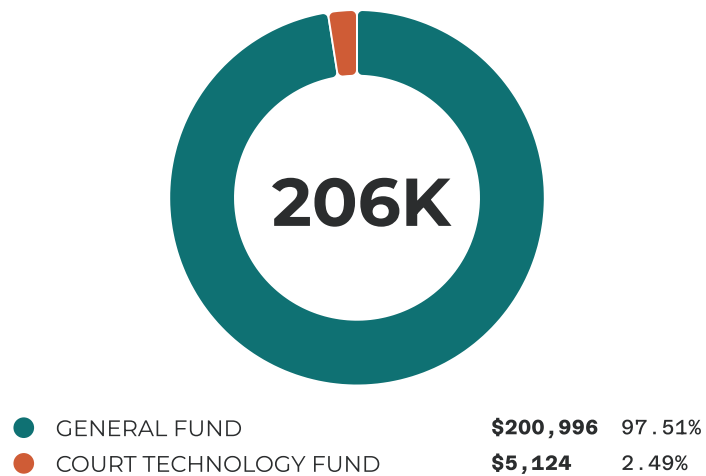


Expenditures by Fund

Historical Expenditures by Fund

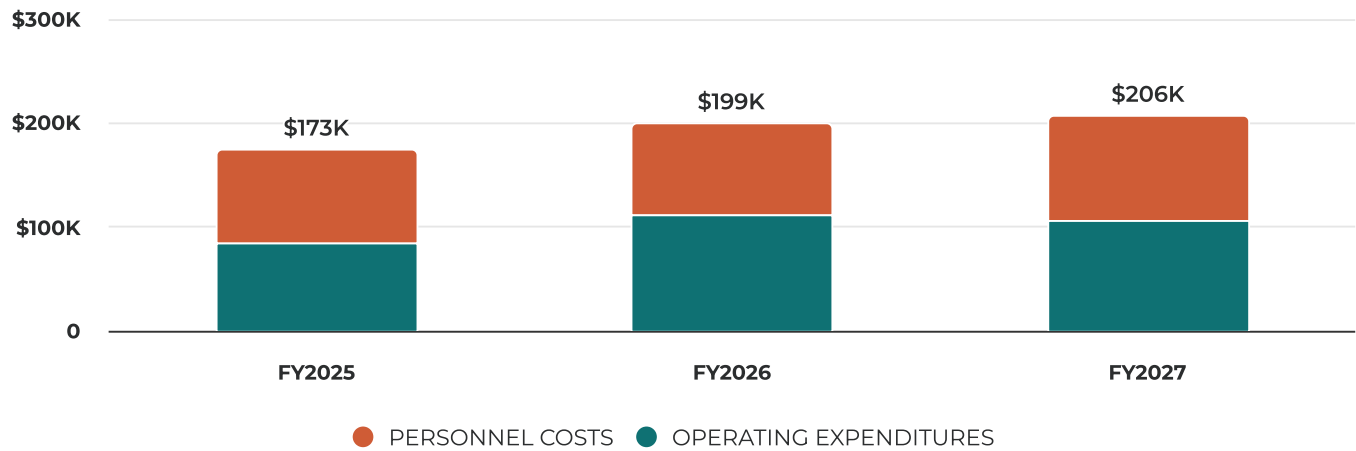


FY27 Expenditures by Fund

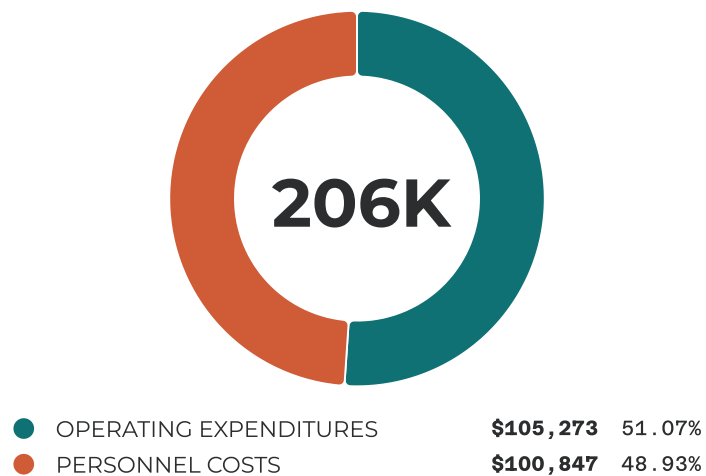


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



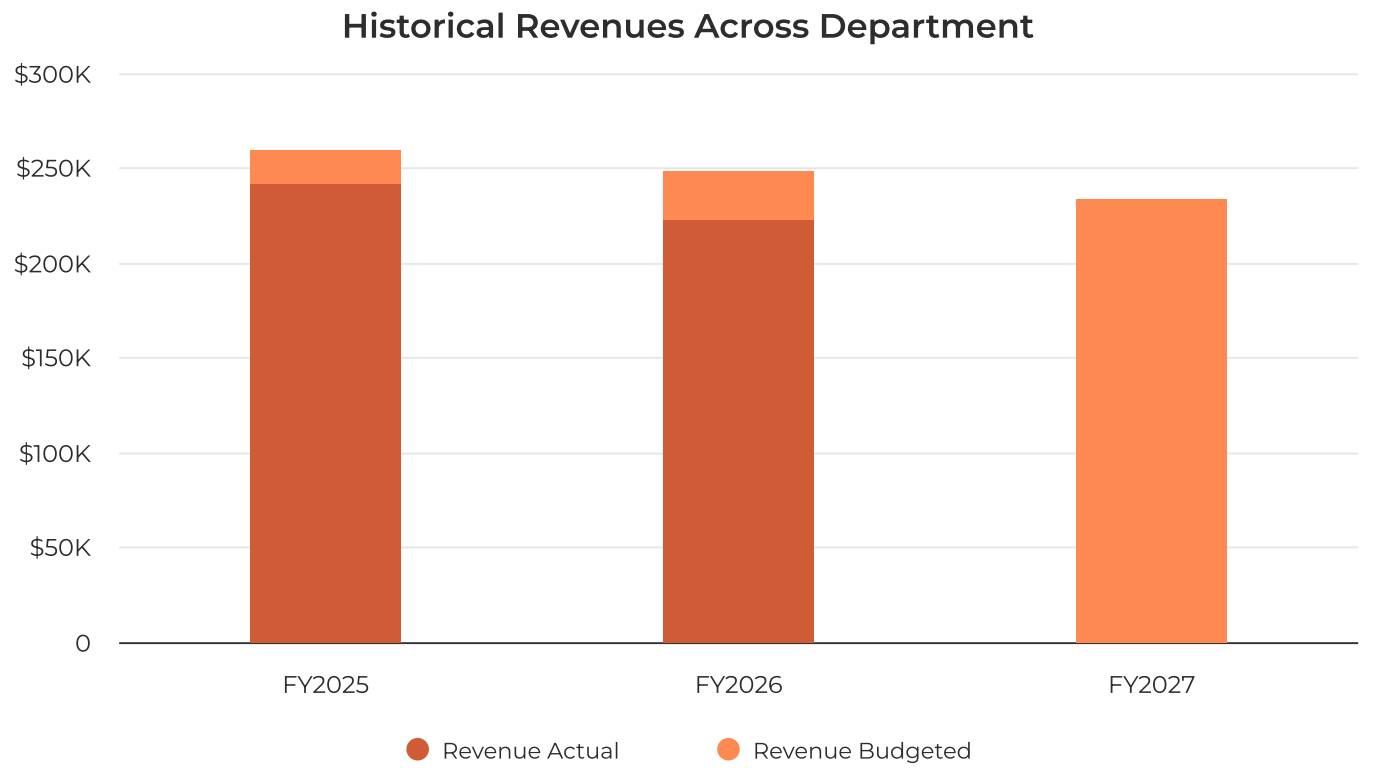
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$48,186	\$50,270	\$50,270	\$55,851	11.10%
PART-TIME WAGES	\$21,398	\$19,500	\$17,500	\$21,000	7.69%
INCENTIVE PAY	\$361	\$360	\$360	\$360	-
SICK TIME BUY BACK	\$920	\$961	\$961	\$1,068	11.13%
ONE-TIME PAY ADJUSTMENT	\$478	\$500	\$500	\$555	11.00%
RETIREMENT	\$4,505	\$4,705	\$4,705	\$7,576	61.02%
SOCIAL SECURITY	\$5,405	\$5,477	\$5,477	\$6,031	10.12%
WORKERS COMPENSATION	\$90	\$103	\$86	\$97	-5.83%
GROUP INSURANCE	\$7,354	\$7,477	\$7,938	\$8,309	11.13%
Total PERSONNEL COSTS	\$88,698	\$89,353	\$87,797	\$100,847	12.86%
OPERATING EXPENDITURES					
POSTAGE	\$1,212	\$1,080	\$1,080	\$1,080	-
COMMUNICATION S	\$1,564	\$1,320	\$960	\$1,080	-18.18%
EDUCATION & TRAINING	\$1,271	\$2,775	\$1,275	\$2,775	-
OTHER INSURANCE	\$327	\$458	\$383	\$458	-
RENTAL	-	\$300	\$300	\$300	-
DUES & SUBSCRIPTIONS	\$55	\$55	\$55	\$65	18.18%
OUTSIDE PROFESSIONALS	\$43,200	\$43,200	\$43,200	\$43,200	-
OFFICE SUPPLIES	\$730	\$1,008	\$1,008	\$1,008	-
WEARING APPAREL	\$82	\$50	\$50	\$50	-
PHOTO & DUPLICATION	\$141	\$240	\$240	\$180	-25.00%
OPERATING SUPPLIES	\$279	-	-	-	-
CREDIT CARD FEES	\$29,013	\$31,853	\$37,503	\$38,739	21.62%
COMPUTER MAINTENANCE	\$6,042	\$10,663	\$10,663	\$11,214	5.17%
COMPUTER MAINTENANCE	\$884	\$14,833	\$14,833	\$5,124	-65.46%
Total OPERATING EXPENDITURES	\$84,799	\$107,835	\$111,550	\$105,273	-2.38%

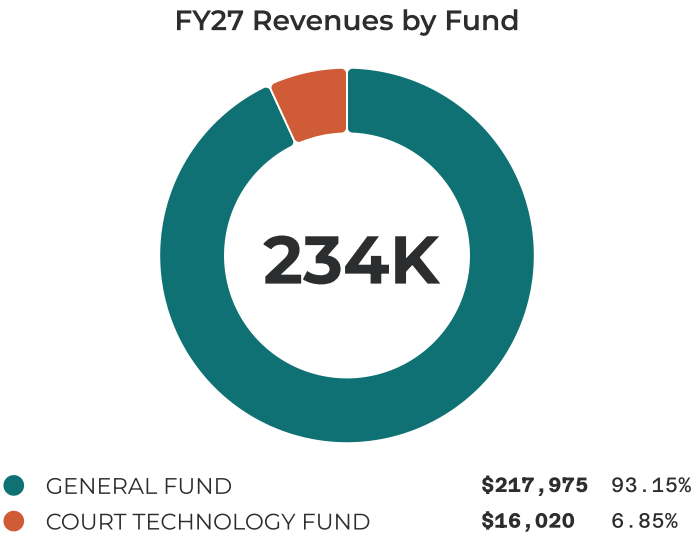
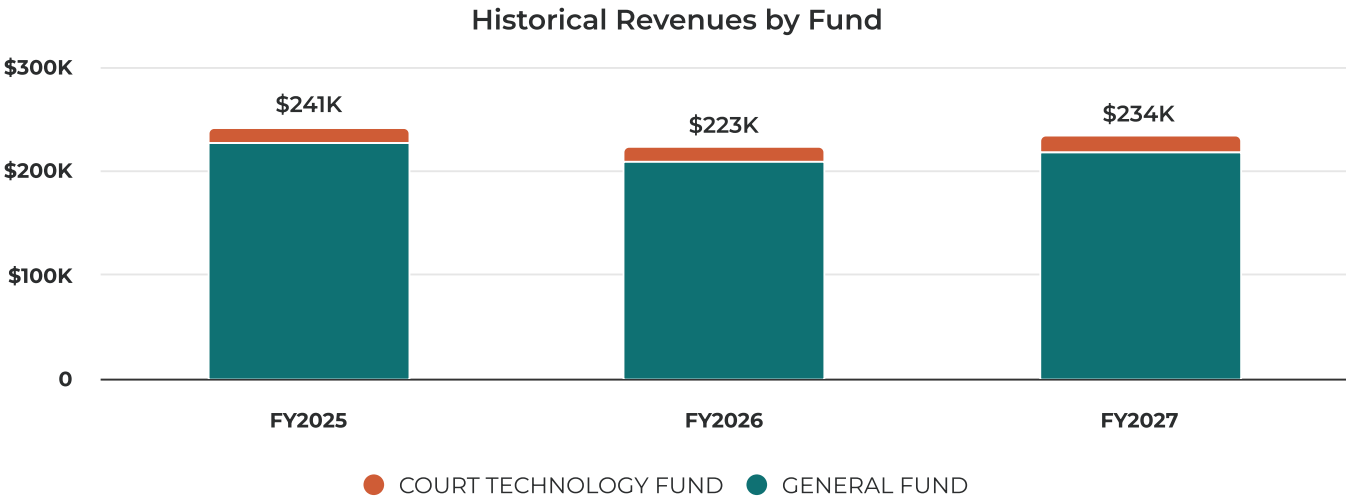
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
Total Expenditures	\$173,497	\$197,188	\$199,347	\$206,120	4.53%

Revenue Summary

Budgeted revenues decreased 6%, or approximately \$15,000, as a consequence of projected revenue for FY 2026 from fines and forfeitures declining.



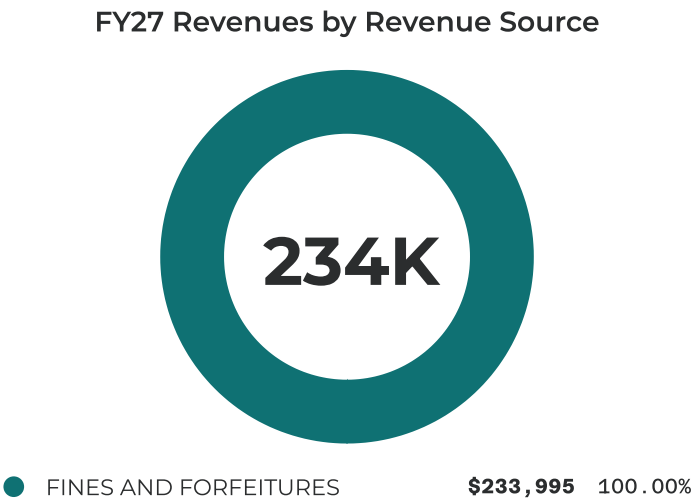
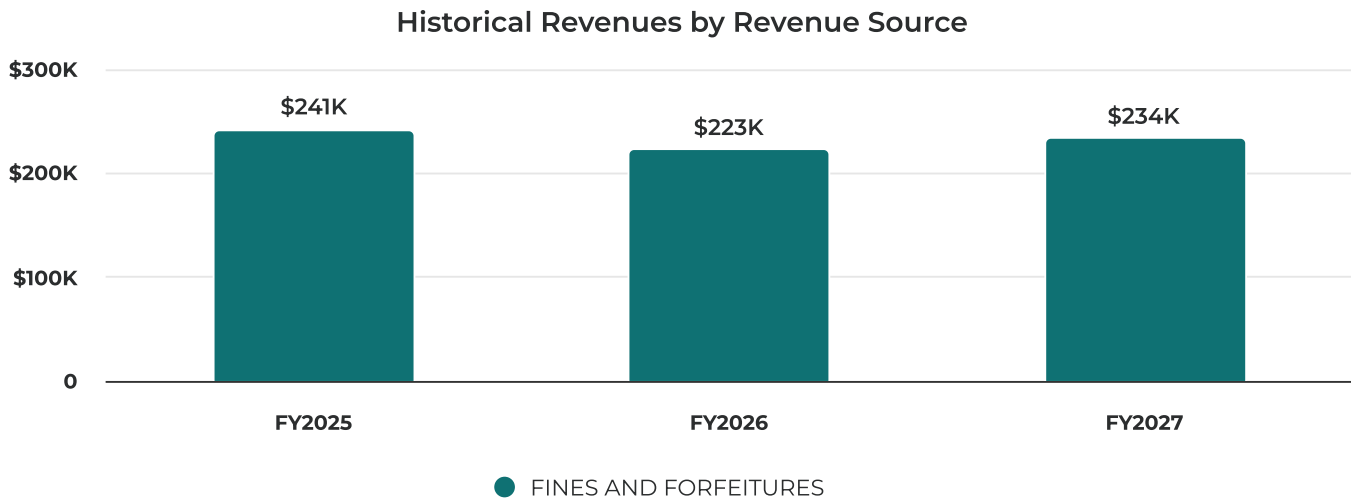
Revenues by Fund



Revenues by Fund

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$226,864	\$233,440	\$209,375	\$217,975	-6.62%
COURT TECHNOLOGY FUND	\$14,630	\$15,130	\$13,515	\$16,020	5.88%
Total Revenues	\$241,494	\$248,570	\$222,890	\$233,995	-5.86%

Revenues by Revenue Source



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.

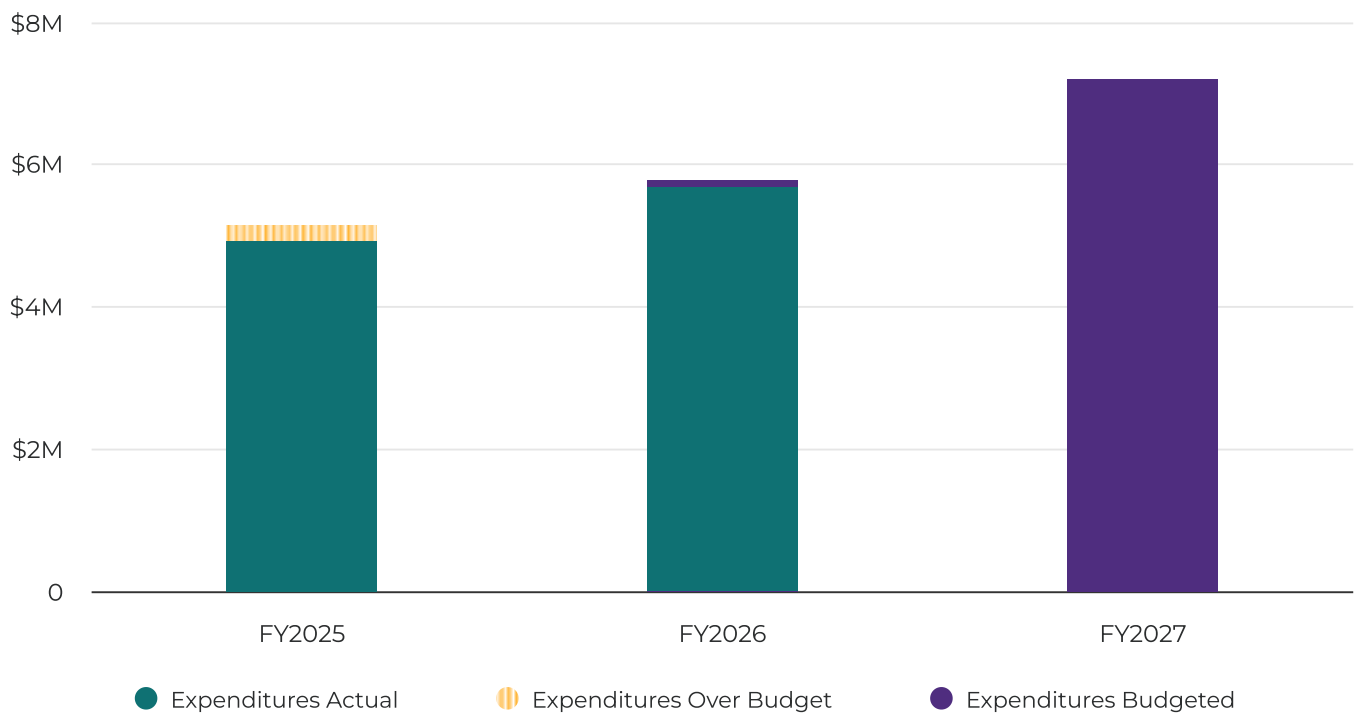
FIRE AND EMS

The Stephenville Fire Department is dedicated to protecting lives, property, and the environment. We do this through fire rescue, critical care medical service, prevention, and suppression; and a multitude of services to care for our community.

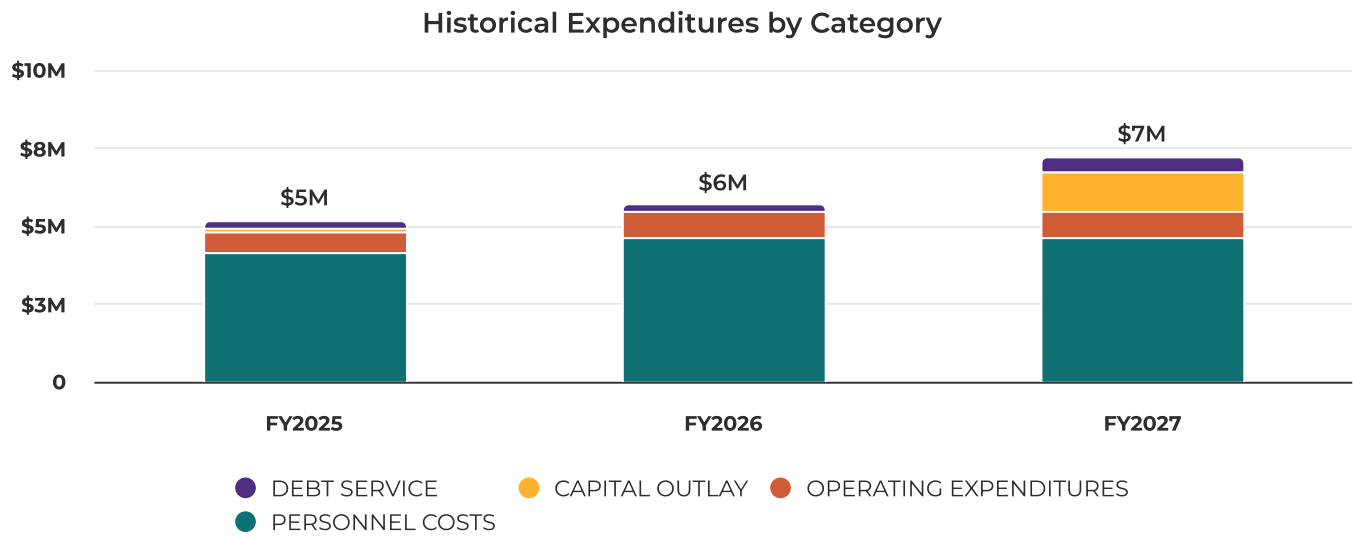
Expenditure Summary

Budgeted expenditures increased 24%, or approximately \$1.4 million, primarily due to increased capital outlay and debt service associated with the purchase of a new fire truck.

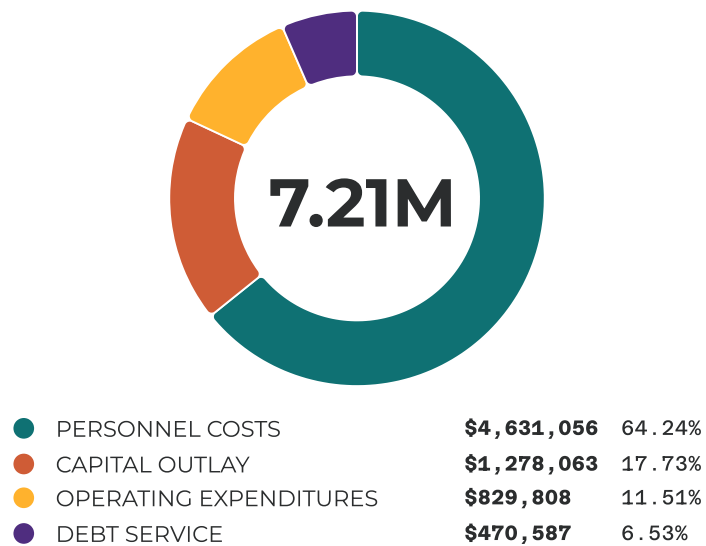
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

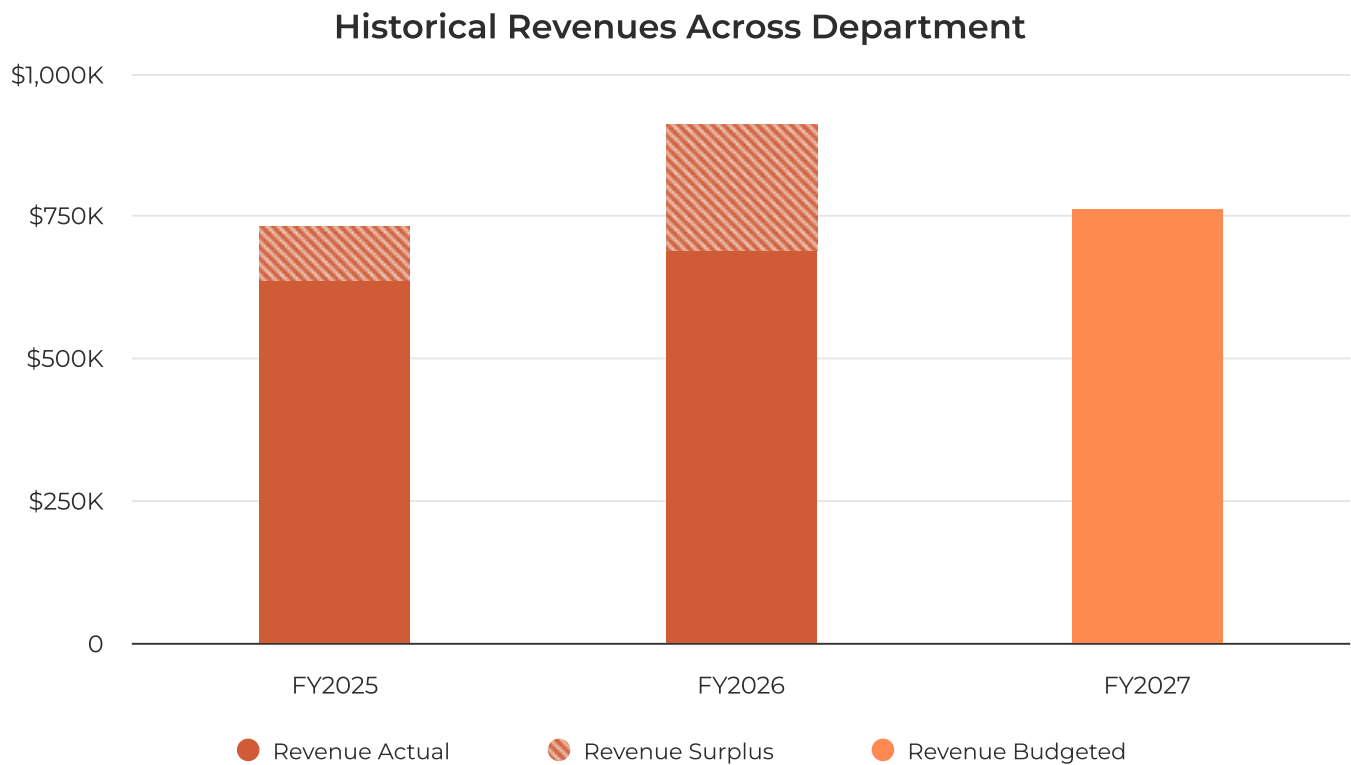
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$2,353,488	\$2,885,352	\$2,785,352	\$2,914,260	1.00%
OVERTIME	\$749,001	\$656,833	\$618,017	\$457,767	-30.31%
PART TIME WAGES	\$24,055	-	\$12,000	-	-
ON-CALL PAY	\$4,518	\$5,200	\$5,200	\$2,600	-50.00%
INCENTIVE PAY	\$154,464	\$154,680	\$165,280	\$122,400	-20.87%
SICK TIME BUY BACK	\$2,339	\$16,279	\$7,255	\$15,832	-2.75%
ONE-TIME PAY ADJUSTMENT	\$21,688	\$28,720	\$23,248	\$29,016	1.03%
RETIREMENT	\$267,971	\$319,709	\$314,709	\$435,948	36.36%
SOCIAL SECURITY	\$248,341	\$273,480	\$289,480	\$272,795	-0.25%
WORKER'S COMPENSATION	\$69,147	\$87,148	\$71,932	\$64,309	-26.21%
GROUP INSURANCE	\$240,503	\$269,391	\$287,391	\$310,229	15.16%
CAR ALLOWANCE	\$3,614	\$3,600	\$3,600	\$3,600	-
CELL PHONE ALLOWANCE	\$602	\$600	\$600	\$600	-
VOLUNTEER FIRE RETIREMENT	\$1,917	\$2,400	\$1,700	\$1,700	-29.17%
Total PERSONNEL COSTS	\$4,141,647	\$4,703,392	\$4,585,764	\$4,631,056	-1.54%
OPERATING EXPENDITURES					
POSTAGE	\$267	\$300	\$300	\$150	-50.00%
COMMUNICATION S	\$17,497	\$13,968	\$18,868	\$18,168	30.07%
TRAINING & EDUCATION	\$41,167	\$70,000	\$70,000	\$76,215	8.88%
TRAINING & EDUCATION-EMS	\$14,561	\$25,000	\$25,000	\$33,640	34.56%
INSURANCE	\$52,210	\$65,195	\$66,379	\$66,379	1.82%
RENTAL	-\$24	\$560	\$560	\$1,028	83.57%
UTILITIES	\$35,658	\$39,360	\$37,360	\$38,160	-3.05%
DUES & SUBSCRIPTIONS	\$2,875	\$2,252	\$2,642	\$2,587	14.88%
DUES & SUBSCRIPTIONS- EMS	\$235	\$235	\$235	\$235	-
OUTSIDE PROFESSIONALS	\$39,845	\$42,619	\$35,619	\$46,891	10.02%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OUTSIDE PROFESSIONALS-EMS	\$1,200	\$14,820	\$14,820	\$14,820	-
SPECIAL SERVICES	\$572	\$500	\$800	\$500	-
DAMAGE CLAIMS	\$1,000	-	-	-	-
STATE FEES	\$4,517	\$2,220	\$2,323	\$2,160	-2.70%
STATE FEES-EMS	\$1,869	\$2,796	\$2,796	\$1,208	-56.80%
DEPLOYMENT COSTS	\$14,053	\$20,837	\$26,000	-	-100.00%
PEST AND GERM CONTROL	\$840	\$840	\$840	\$840	-
VOLUNTEER FIRE - WATER	\$4,923	\$6,000	\$4,500	\$6,000	-
TACTICAL MEDICAL SUPPLIES	\$647	\$968	\$1,768	\$2,367	144.52%
AMBULANCE SUPPLIES	\$124,186	\$70,000	\$130,000	\$100,000	42.86%
BOOKS & EDUCATIONAL MATERIAL	\$3,451	\$2,820	\$2,820	\$2,554	-9.43%
OFFICE SUPPLIES	\$5,461	\$4,332	\$4,332	\$4,262	-1.62%
WEARING APPAREL	\$52,880	\$57,000	\$57,000	\$59,909	5.10%
PHOTO & DUPLICATION	\$158	\$408	\$408	\$795	94.85%
SMALL TOOLS	\$46,626	\$50,000	\$55,054	\$60,000	20.00%
SMALL TOOLS-EMS	\$15,543	\$23,000	\$17,946	\$21,529	-6.40%
JANITORIAL SUPPLIES	\$5,676	\$5,304	\$6,804	\$5,304	-
GAS & OIL	\$23,643	\$25,242	\$25,242	\$25,242	-
GAS & OIL-EMS	\$7,747	\$12,078	\$9,078	\$15,000	24.19%
OPERATING SUPPLIES	\$5,131	\$5,306	\$5,306	\$5,479	3.26%
CARES PROGRAM	\$920	\$1,685	\$1,685	\$2,083	23.62%
COMPUTER SUPPLIES	\$379	-	-	-	-
VEHICLE MAINTENANCE	\$65,978	\$146,000	\$100,000	\$86,650	-40.65%
VEHICLE MAINTENANCE-EMS	\$7,729	\$10,812	\$10,812	\$11,100	2.66%
MACHINERY MAINTENANCE	-\$200	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	\$27,805	\$44,360	\$44,360	\$33,312	-24.91%
COMPUTER MAINTENANCE	\$3,850	\$35,280	\$35,710	\$54,613	54.80%

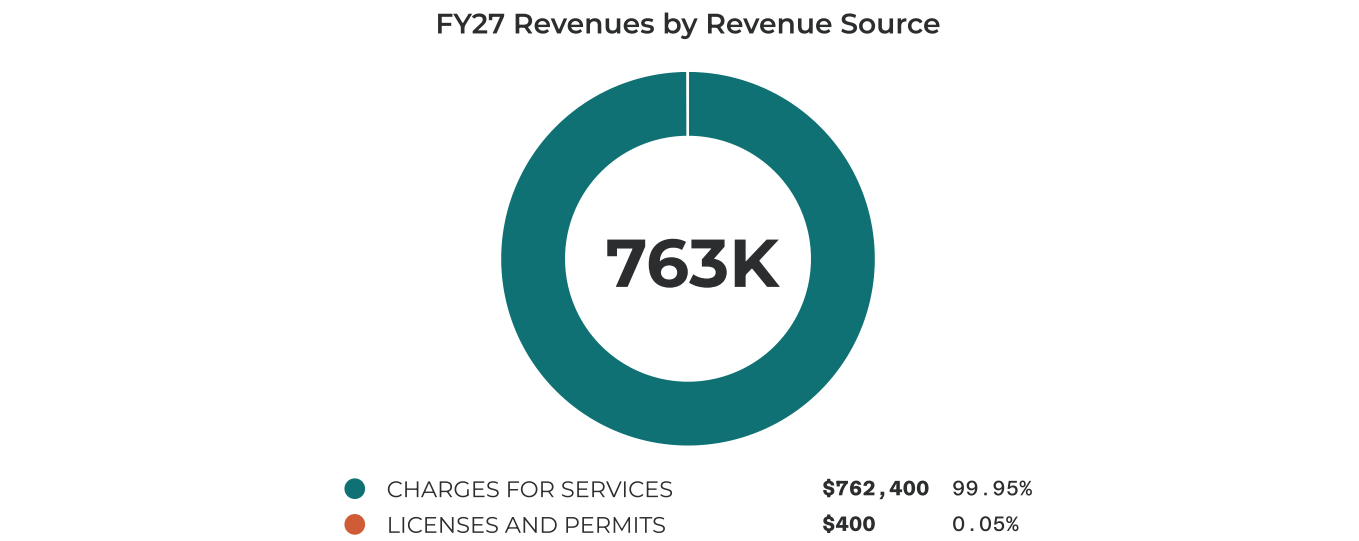
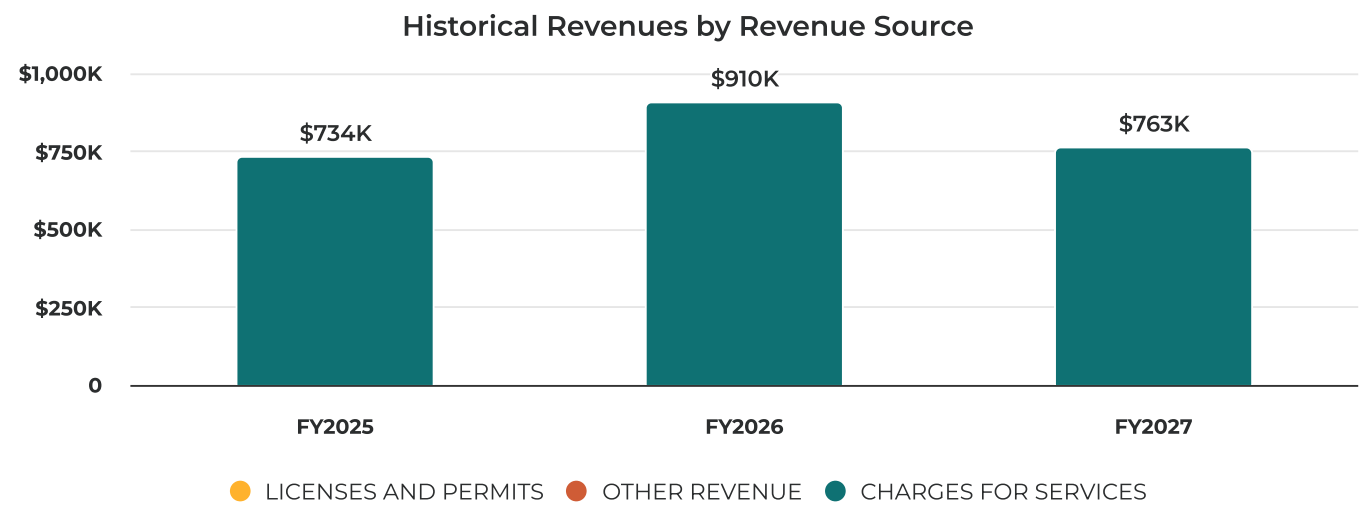
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
BUILDING MAINTENANCE	\$26,902	\$22,866	\$31,362	\$30,628	33.95%
Total OPERATING EXPENDITURES	\$657,778	\$824,963	\$848,729	\$829,808	0.59%
CAPITAL OUTLAY					
VEHICLES	\$20,513	-	-	\$1,278,063	-
OTHER EQUIPMENT	\$85,869	-	-	-	-
BUILDINGS	\$22,178	\$23,000	\$23,000	-	-100.00%
Total CAPITAL OUTLAY	\$128,560	\$23,000	\$23,000	\$1,278,063	5,456.80%
DEBT SERVICE					
LOAN/LEASE INTEREST	\$32,735	\$26,446	\$26,446	\$58,348	120.63%
LEASE PRINCIPAL	\$196,721	\$203,012	\$203,012	\$412,239	103.06%
Total DEBT SERVICE	\$229,456	\$229,458	\$229,458	\$470,587	105.09%
Total Expenditures	\$5,157,441	\$5,780,813	\$5,686,951	\$7,209,514	24.71%

Revenue Summary

Budgeted revenues increased 11%, or approximately \$74,000, which is depicted in ambulance charges for services.



Revenues by Revenue Source

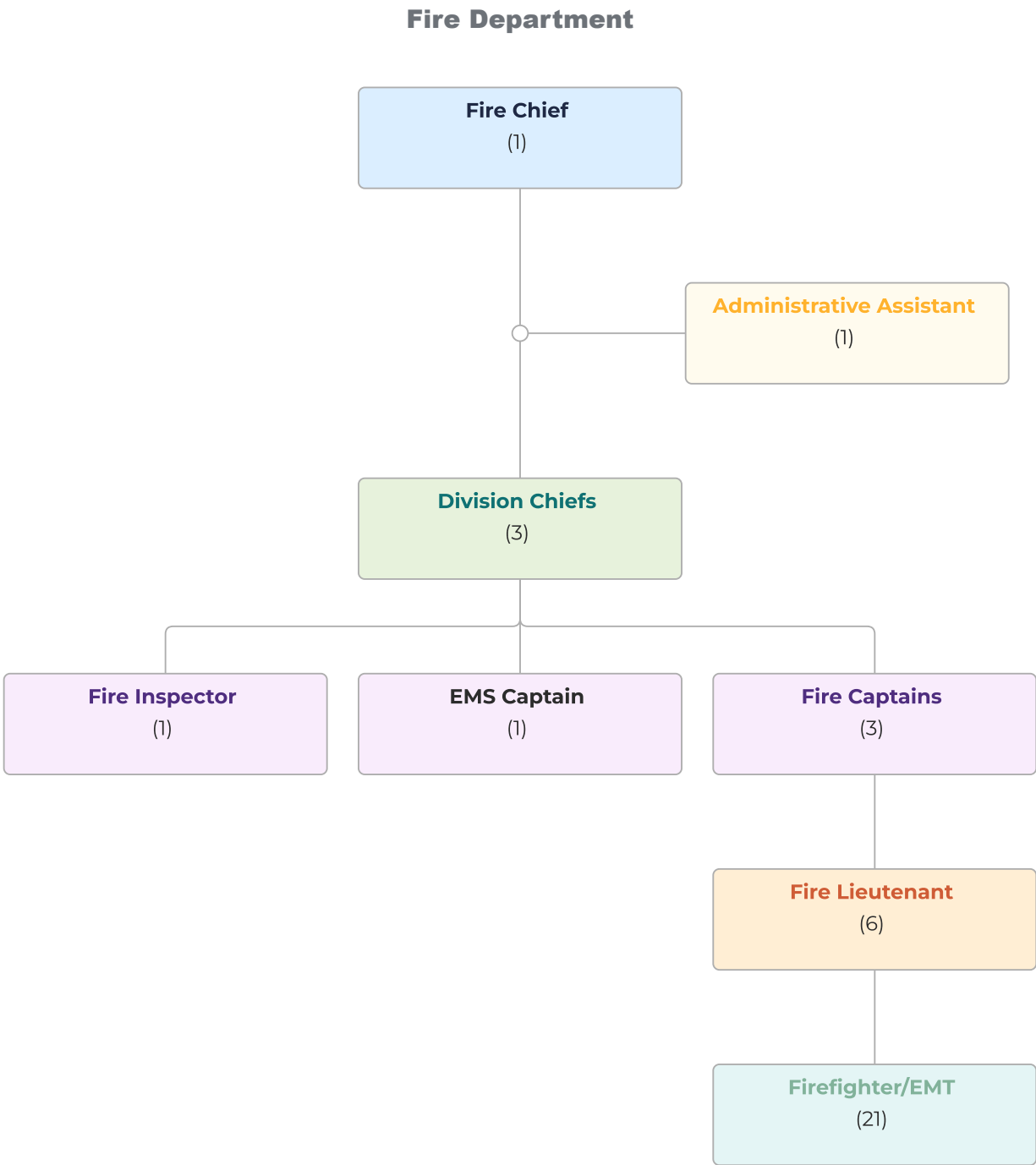


Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS	\$175	\$200	\$700	\$400	100.00%
CHARGES FOR SERVICES	\$730,985	\$685,600	\$908,144	\$762,400	11.20%
OTHER REVENUE	\$2,850	\$3,500	\$720	-	-100.00%
Total Revenues	\$734,010	\$689,300	\$909,564	\$762,800	10.66%

Personnel Summary

There are thirty-seven full-time employees assigned to the 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

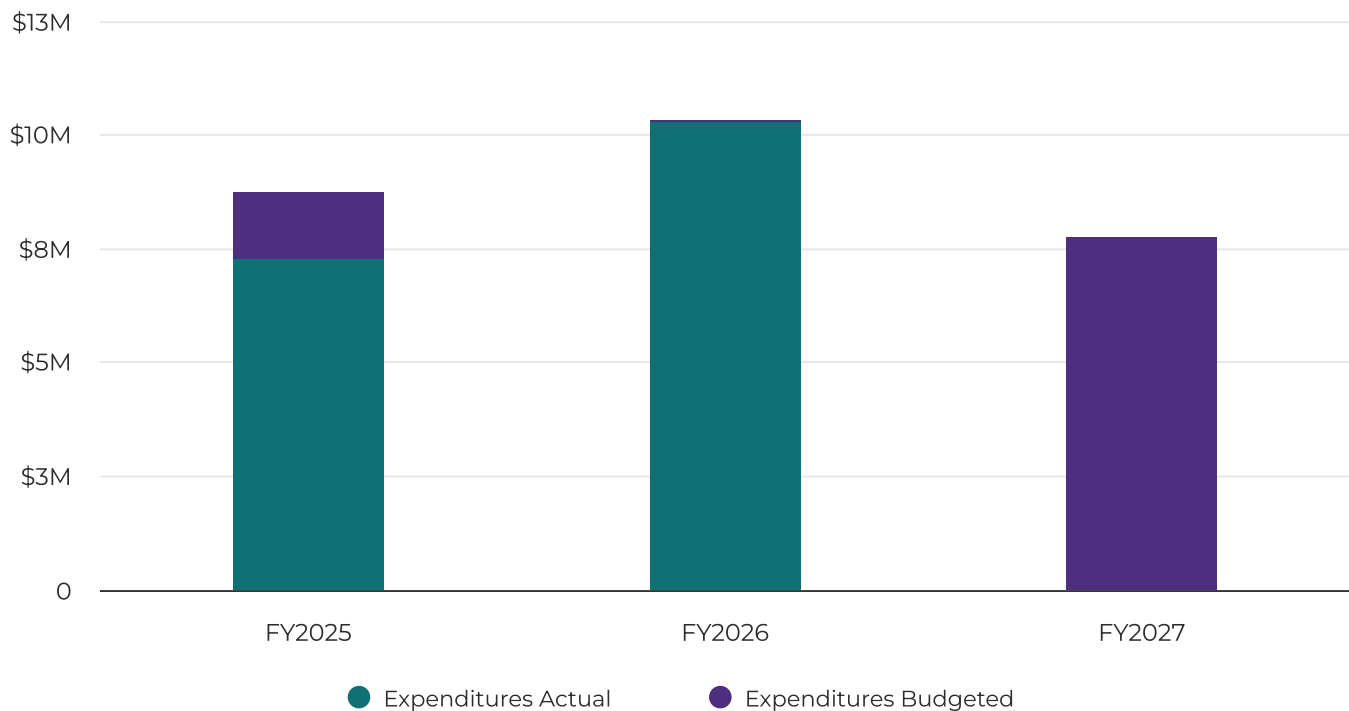
The Police Department includes Administration, Patrol, Communications, Support Services, Criminal Investigations, Professional Standards, Animal Control, and Special Crimes. The department manages and coordinates the various police activities of the city, such as taking reports of crime, performing follow-up 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 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.

Effective with FY 2027, communications has been moved to the Unified Dispatch Fund.

Expenditure Summary

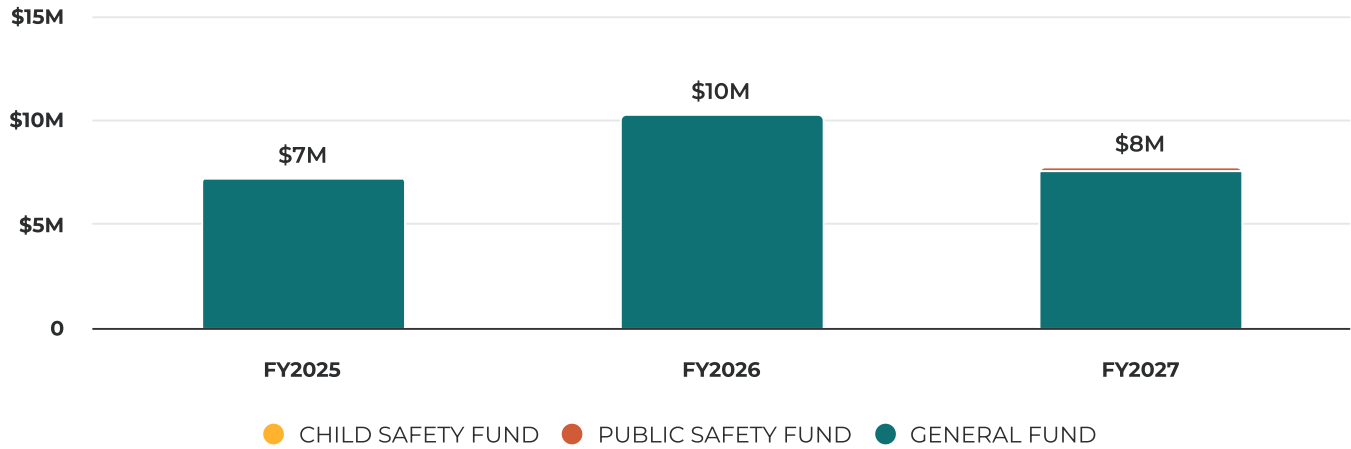
Budgeted expenditures decreased 25%, or approximately \$2.5 million, as a consequence of reallocating communication personnel costs and operating expenditures to the Unified Dispatch Fund.

Historical Expenditures Across Department

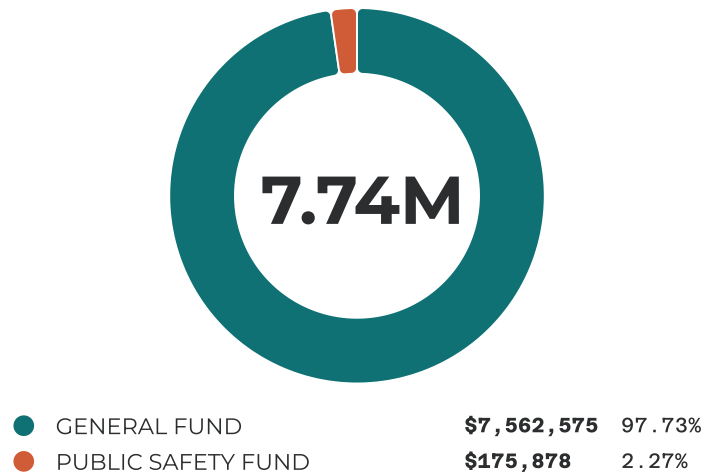


Expenditures by Fund

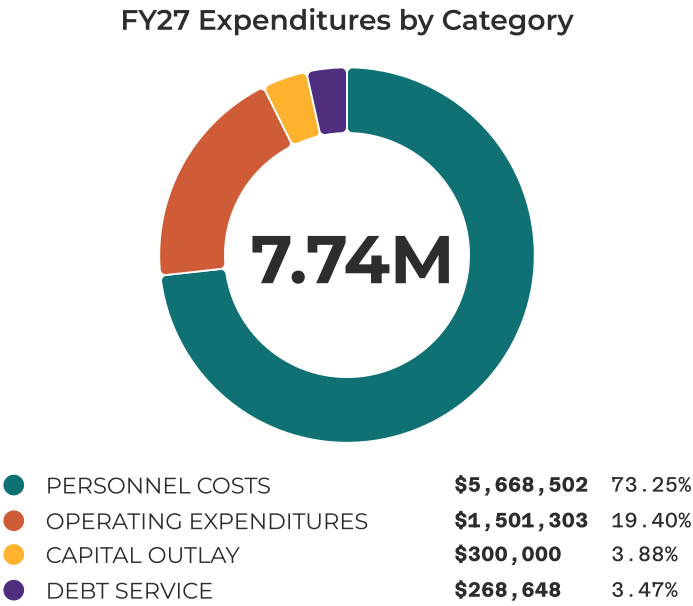
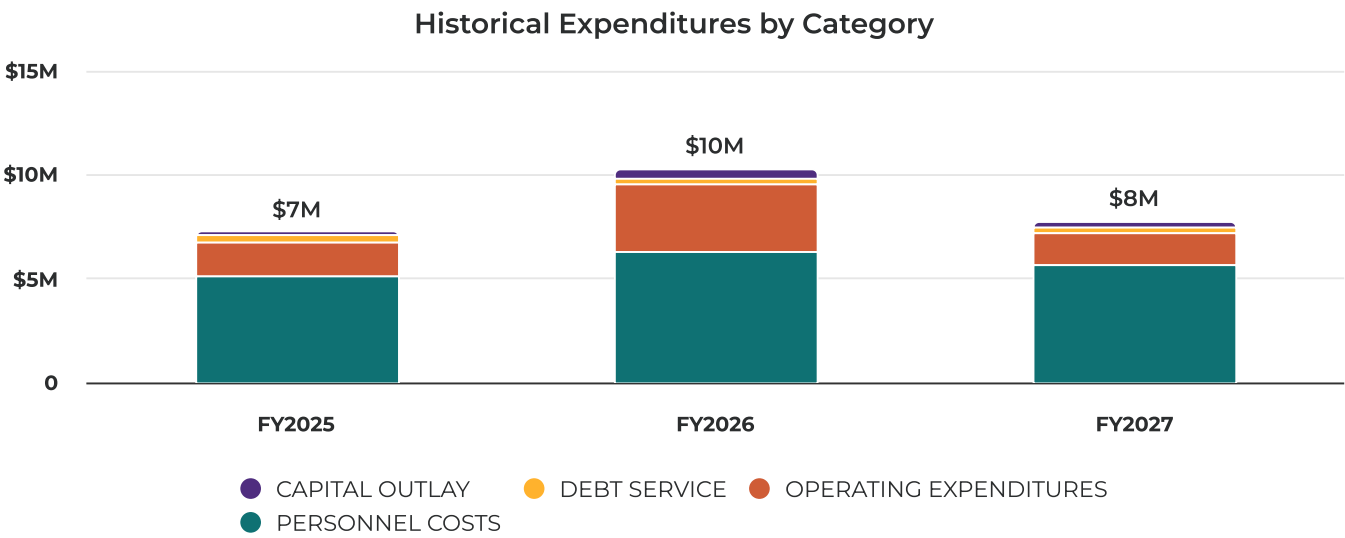
Historical Expenditures by Fund



FY27 Expenditures by Fund



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$3,437,189	\$4,264,132	\$4,264,132	\$3,676,048	-13.79%
OVERTIME	\$353,875	\$443,525	\$443,525	\$381,225	-14.05%
PART-TIME WAGES	\$31,095	\$40,239	\$32,239	\$27,460	-31.76%
ON CALL PAY	\$44,577	\$39,000	\$45,000	\$33,605	-13.83%
INCENTIVE PAY	\$84,492	\$78,702	\$80,702	\$66,621	-15.35%
SHIFT DIFFERENTIAL	\$17,522	\$25,650	\$23,000	\$17,100	-33.33%
SICK TIME BUY BACK	\$18,314	\$33,409	\$22,608	\$33,800	1.17%
ONE-TIME PAY ADJUSTMENT	\$30,637	\$42,793	\$33,763	\$36,854	-13.88%
RETIREMENT	\$327,717	\$441,781	\$396,781	\$523,809	18.57%
SOCIAL SECURITY	\$301,883	\$381,593	\$360,593	\$328,265	-13.98%
WORKER'S COMPENSATION	\$79,023	\$92,438	\$76,298	\$79,042	-14.49%
GROUP INSURANCE	\$361,094	\$468,390	\$501,590	\$460,473	-1.69%
CAR ALLOWANCE	\$2,295	-	-	-	-
CLOTHING ALLOWANCE	\$4,501	\$4,200	\$4,200	\$4,200	-
Total PERSONNEL COSTS	\$5,094,214	\$6,355,852	\$6,284,431	\$5,668,502	-10.81%
OPERATING EXPENDITURES					
POSTAGE	\$2,322	\$2,676	\$2,676	\$2,676	-
COMMUNICATION S	\$40,610	\$36,240	\$35,240	\$32,070	-11.51%
PRINTING	\$2,587	\$2,500	\$2,700	\$4,000	60.00%
ADVERTISING & PUBLIC NOTICES	\$26,000	-	-	-	-
EDUCATION & TRAINING	\$122,411	\$94,015	\$94,015	\$72,882	-22.48%
INVESTIGATIVE TRAVEL EXPENSE	\$1,549	\$7,000	\$3,000	\$3,500	-50.00%
INSURANCE	\$87,399	\$109,137	\$107,327	\$109,137	-
INTER-AGENCY AGREEMENT	\$531,494	\$1,865,000	\$1,865,000	\$15,000	-99.20%
RENTAL	\$15,982	\$70,348	\$70,348	\$75,948	7.96%
UTILITIES	\$37,183	\$40,560	\$40,560	\$40,284	-0.68%
DUES & SUBSCRIPTIONS	\$3,881	\$5,026	\$5,026	\$5,626	11.94%
OUTSIDE PROFESSIONALS	\$38,838	\$78,242	\$78,242	\$92,242	17.89%

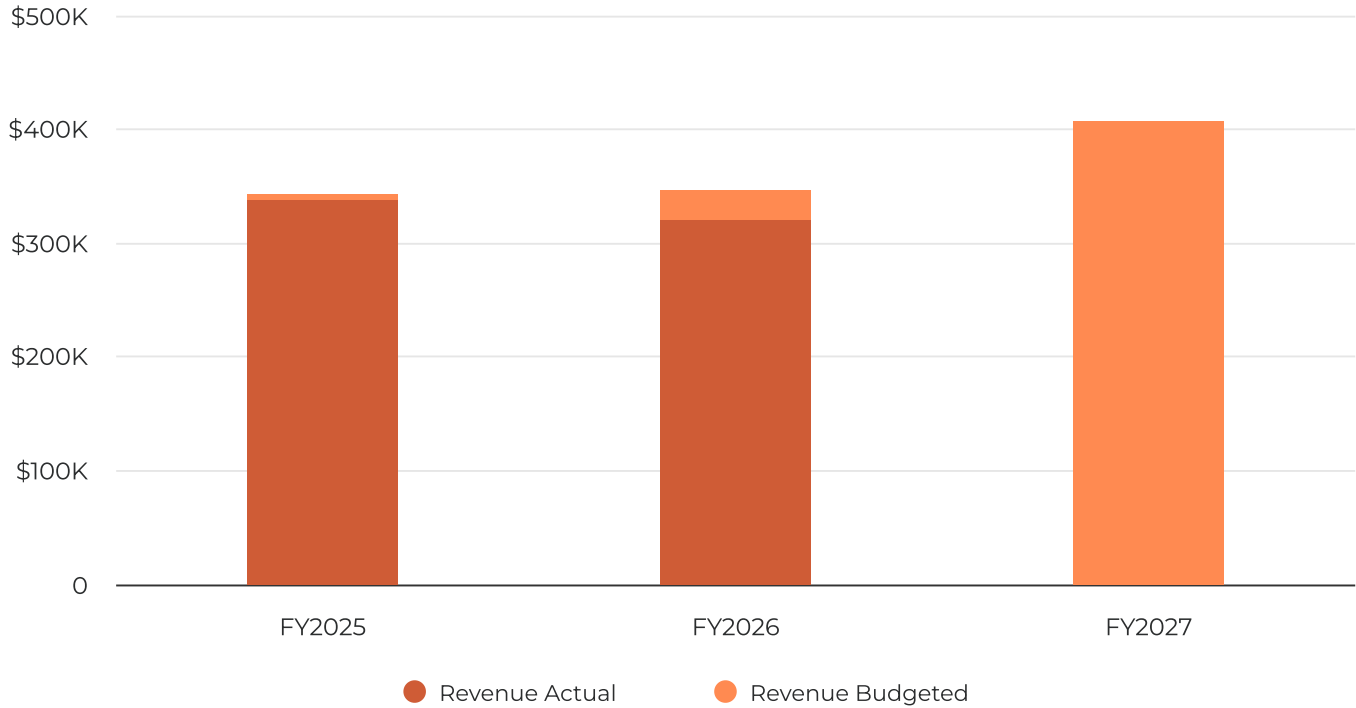
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
SPECIAL SERVICES	-	-	-	\$10,000	-
DAMAGE CLAIMS	\$22,909	-	\$27,424	-	-
PEST AND GERM CONTROL	\$360	\$360	\$1,060	\$960	166.67%
OTHER CONTRACTUAL SERVICES	-	\$1,828	\$1,828	\$2,172	18.82%
DRUG ENFORCEMENT	\$4,731	\$5,000	\$5,000	\$5,000	-
BOOKS & EDUCATIONAL MATERIAL	\$552	\$1,400	\$1,400	\$1,400	-
OFFICE SUPPLIES	\$13,381	\$10,000	\$10,000	\$10,000	-
WEARING APPAREL	\$61,581	\$60,000	\$70,974	\$222,650	271.08%
BODY ARMOR	-	\$18,213	\$18,213	-	-100.00%
PHOTO & DUPLICATION	\$1,722	\$900	\$1,000	\$900	-
JANITORIAL SUPPLIES	\$2,224	\$3,500	\$3,500	\$3,500	-
GAS & OIL	\$81,565	\$128,100	\$105,100	\$128,100	-
OPERATING SUPPLIES	\$33,814	\$36,536	\$36,536	\$36,536	-
ANIMAL SHELTER	\$19,688	\$19,000	\$19,000	\$19,000	-
K-9 PROGRAM SUPPLIES	\$1,124	\$1,000	\$1,000	\$1,000	-
VEHICLE MAINTENANCE	\$68,774	\$63,000	\$103,000	\$63,000	-
OFFICE EQUIPMENT MAINTENANCE	\$353,539	\$468,441	\$468,441	\$505,592	7.93%
BUILDING MAINTENANCE	\$58,664	\$25,250	\$25,250	\$16,250	-35.64%
BANK CHARGES	-	-	-	-	-
SIGNALIZED CROSS WALK PROJECT	-	\$22,050	\$21,645	-	-100.00%
LEOSE-FIRE TRAINING	\$2,200	\$1,300	-	\$6,005	361.92%
LEOSE -PD TRAINING	\$8,023	\$8,000	\$2,000	\$15,000	87.50%
WEARING APPAREL	\$2,061	-	-	-	-
OPERATING SUPPLIES	\$840	\$1,461	\$589	\$873	-40.25%
Total OPERATING EXPENDITURES	\$1,648,010	\$3,186,083	\$3,227,094	\$1,501,303	-52.88%
CAPITAL OUTLAY					

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
VEHICLE	\$114,427	\$428,003	\$428,003	-	-100.00%
BUILDING IMPROVEMENT	-	-	-	\$146,000	-
OTHER EQUIPMENT	\$24,469	\$15,000	\$11,355	-	-100.00%
BUILDING IMPROVEMENTS	-	-	-	\$154,000	-
Total CAPITAL OUTLAY	\$138,896	\$443,003	\$439,358	\$300,000	-32.28%
DEBT SERVICE					
LEASE INTEREST	\$51,386	\$40,418	\$40,418	\$30,375	-24.85%
LEASE PRINCIPAL	\$317,184	\$276,643	\$276,643	\$238,273	-13.87%
Total DEBT SERVICE	\$368,570	\$317,061	\$317,061	\$268,648	-15.27%
Total Expenditures	\$7,249,690	\$10,301,999	\$10,267,944	\$7,738,453	-24.88%

Revenue Summary

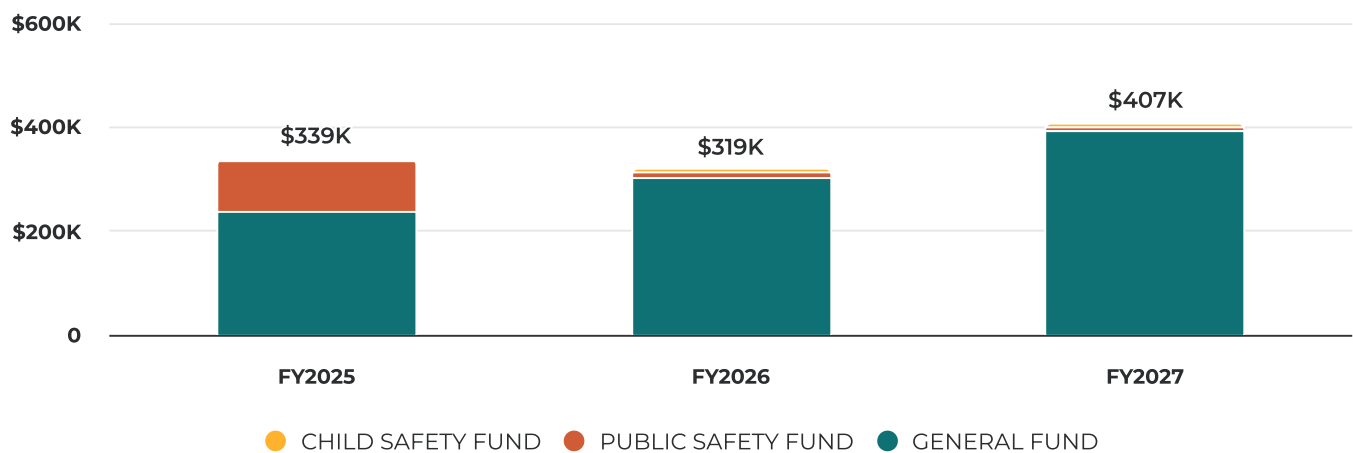
Budgeted revenues increased 17%, or approximately \$60,000, most of which is related to the Stephenville ISD reimbursement for School Resource Officers, as an additional SRO was assigned.

Historical Revenues Across Department

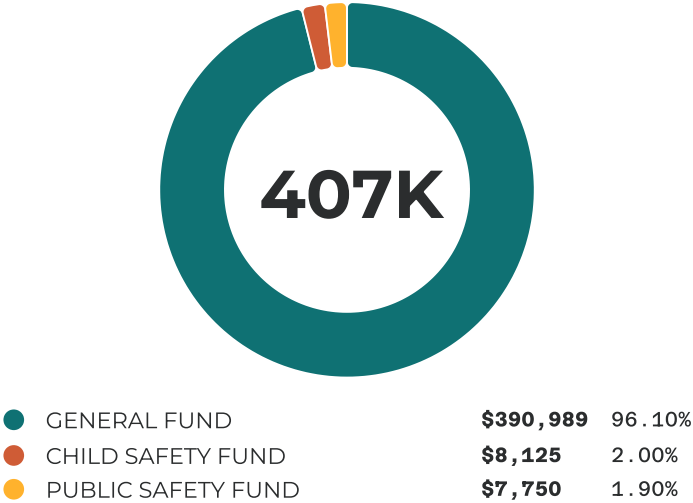


Revenues by Fund

Historical Revenues by Fund



FY27 Revenues by Fund

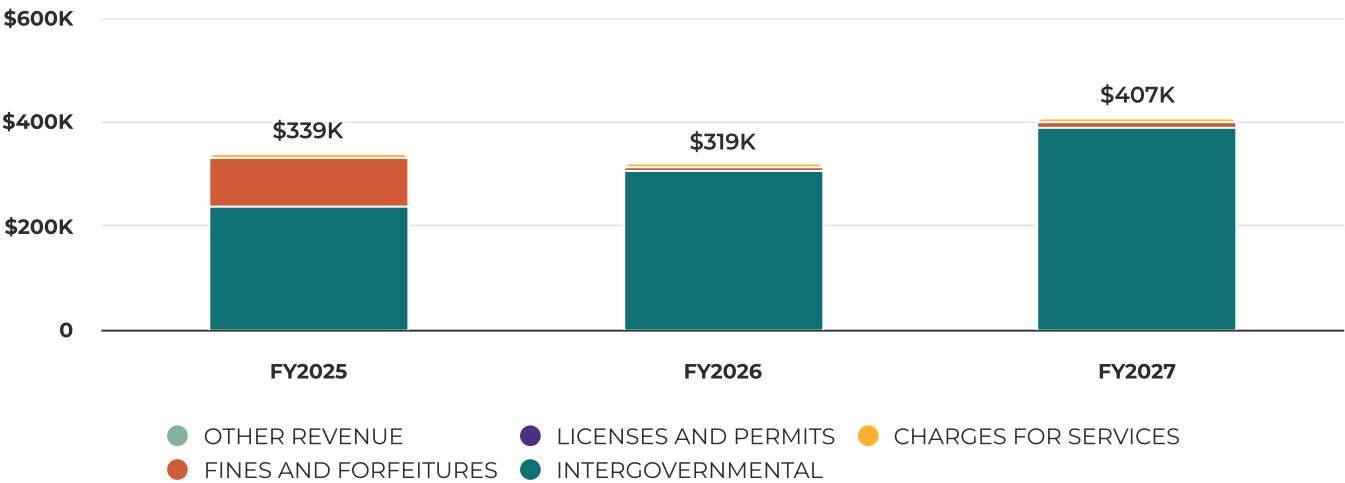


Revenues by Fund

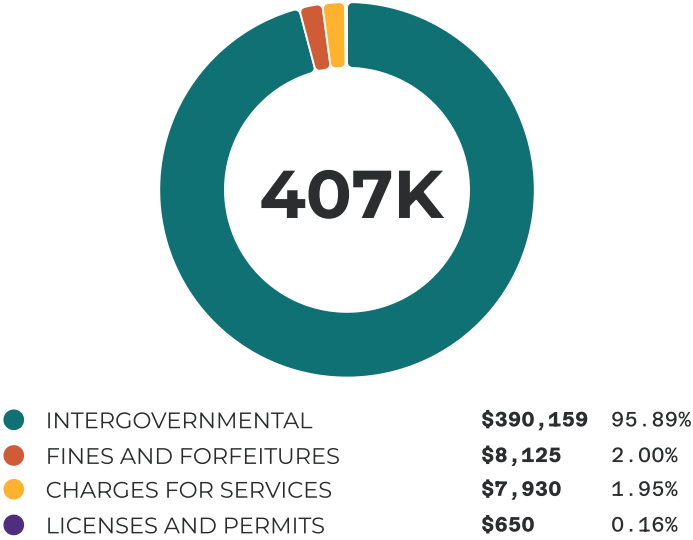
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$236,367	\$337,545	\$302,407	\$390,989	15.83%
CHILD SAFETY FUND	\$5,398	\$6,250	\$8,300	\$8,125	30.00%
PUBLIC SAFETY FUND	\$96,753	\$3,350	\$8,778	\$7,750	131.34%
Total Revenues	\$338,518	\$347,145	\$319,485	\$406,864	17.20%

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source

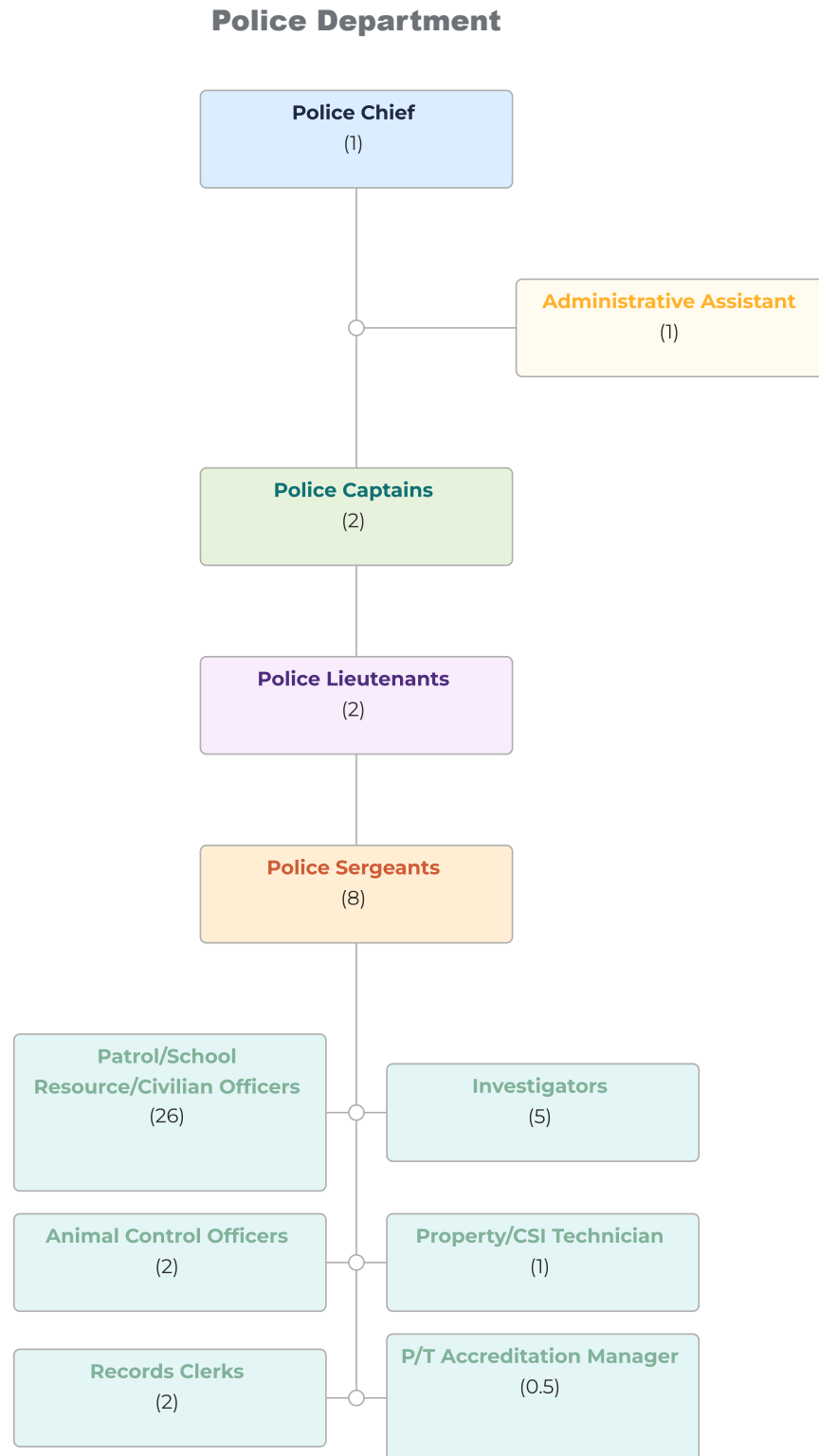


Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS	\$1,150	\$550	\$800	\$650	18.18%
FINES AND FORFEITURES	\$93,347	\$6,250	\$8,300	\$8,125	30.00%
INTERGOVERNMENTAL	\$238,363	\$332,415	\$304,885	\$390,159	17.37%
CHARGES FOR SERVICES	\$5,404	\$7,930	\$5,500	\$7,930	-
OTHER REVENUE	\$255	-	-	-	-
Total Revenues	\$338,518	\$347,145	\$319,485	\$406,864	17.20%

Personnel Summary

There are fifty full-time employees and one part-time employee assigned to the Police Department. All telecommunications employees were moved to the Unified Dispatch Fund.



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.

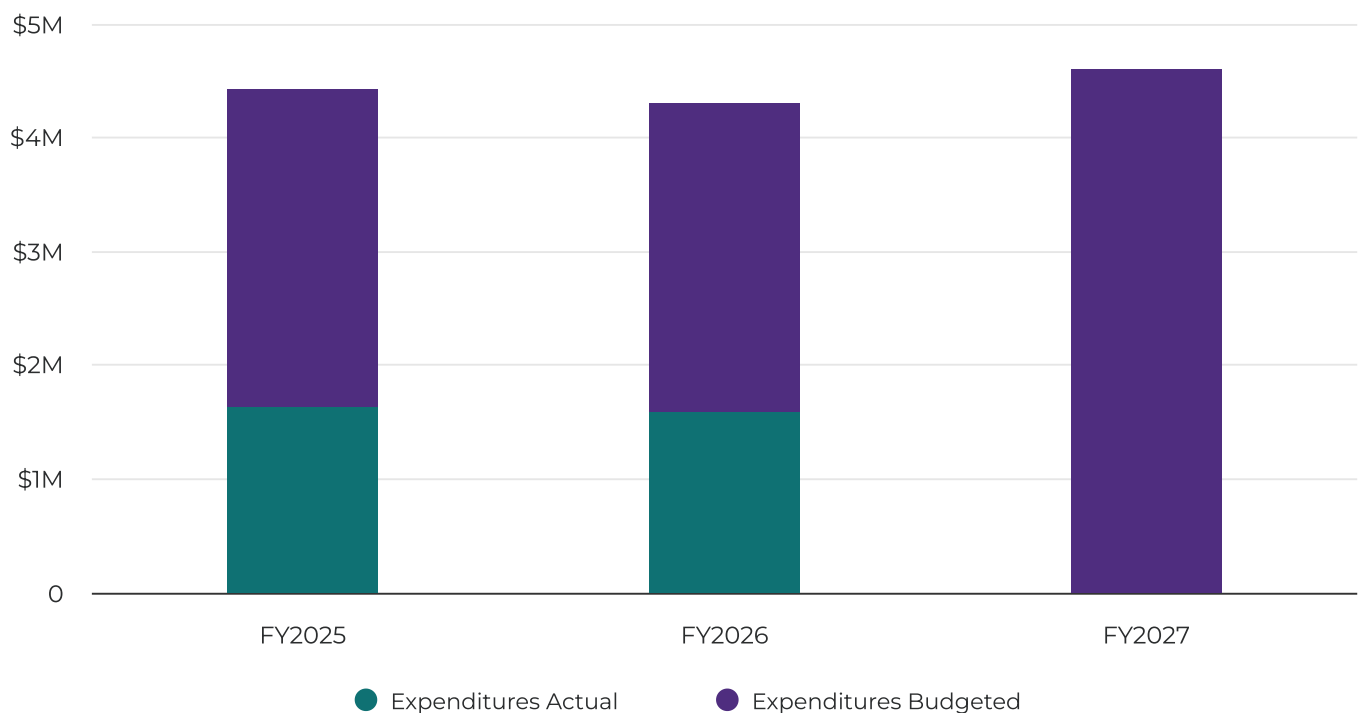
PUBLIC WORKS

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.

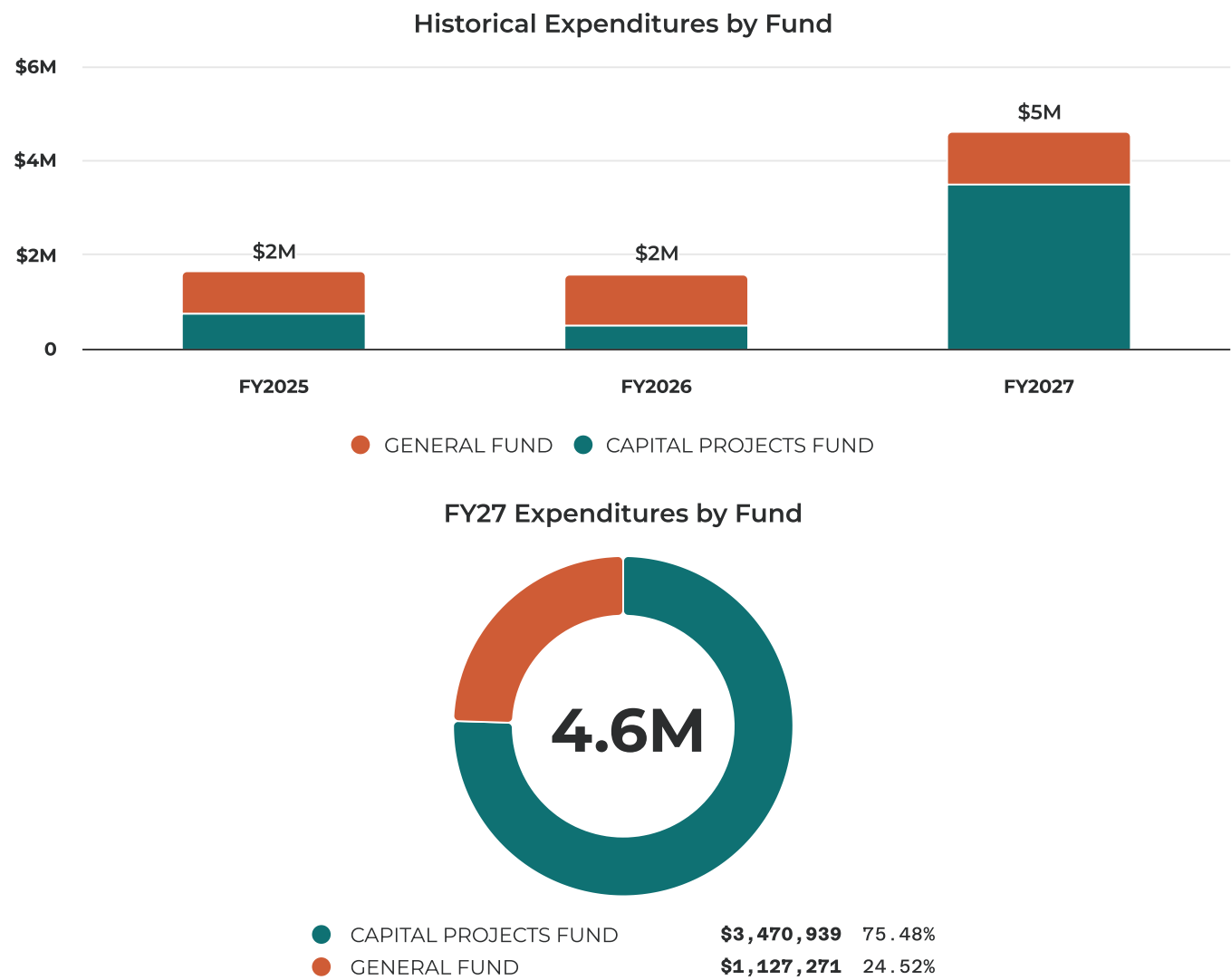
Expenditure Summary

Budgeted expenditures increased 7%, or approximately \$284,000. Approximately 88% of the increase is reflected in capital outlay related to street improvement projects. The remainder of the increase, approximately \$33,000, is related to personnel costs that reflect the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department



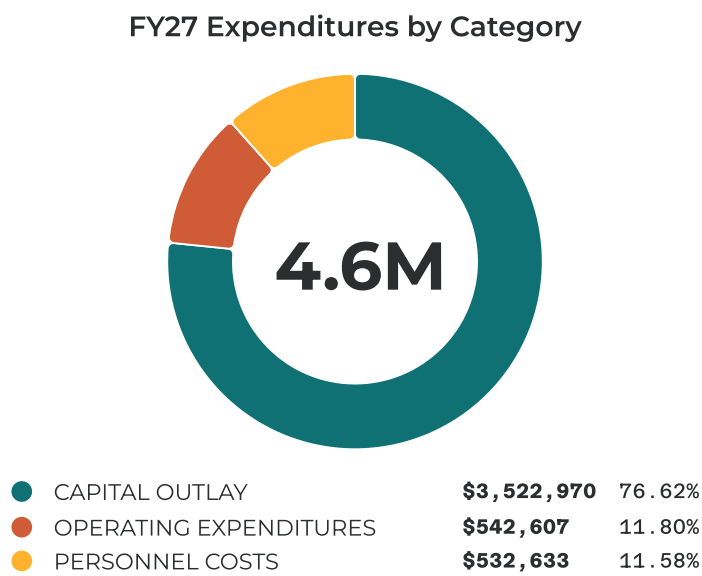
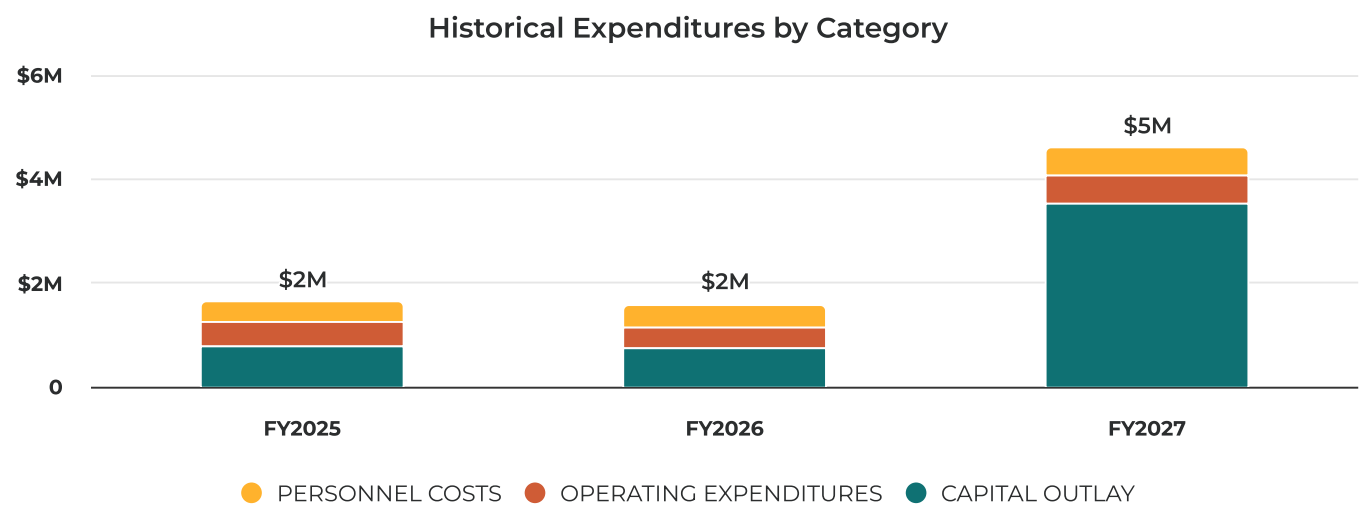
Expenditures by Fund



Expenditures by Fund

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$900,172	\$1,370,632	\$1,105,986	\$1,127,271	-17.76%
CAPITAL PROJECTS FUND	\$739,663	\$2,943,329	\$476,655	\$3,470,939	17.93%
Total Expenditures	\$1,639,835	\$4,313,961	\$1,582,641	\$4,598,210	6.59%

Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$407,759	\$499,648	\$440,422	\$532,633	6.60%
OPERATING EXPENDITURES	\$450,948	\$541,078	\$418,607	\$542,607	0.28%
CAPITAL OUTLAY	\$781,128	\$3,273,235	\$723,612	\$3,522,970	7.63%
Total Expenditures	\$1,639,835	\$4,313,961	\$1,582,641	\$4,598,210	6.59%

STREET MAINTENANCE

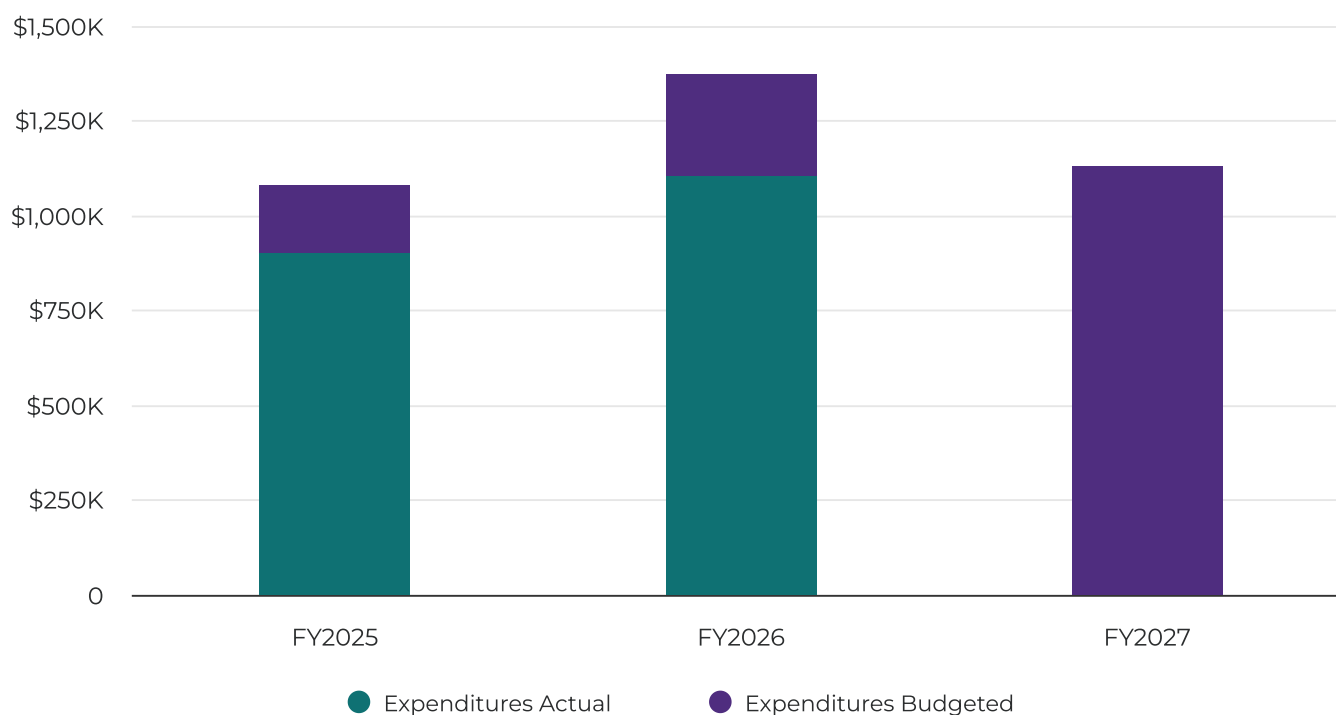
The street department manages, maintains and repairs city streets, sidewalks, drainage ways and rights-of-way. The services provided are concrete work, patching, street cleaning, tree cutting, ditch cleaning, blade work and other street maintenance. Responsibilities include traffic control, emergency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

All expenditures for this department are in the General Fund.

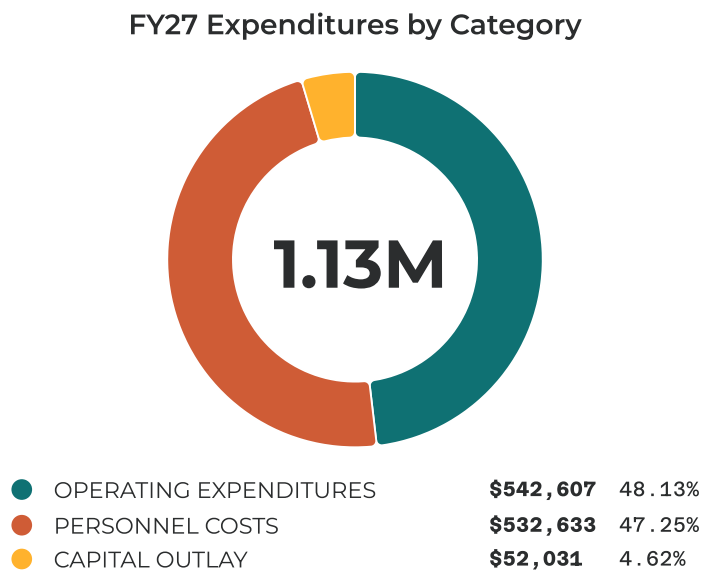
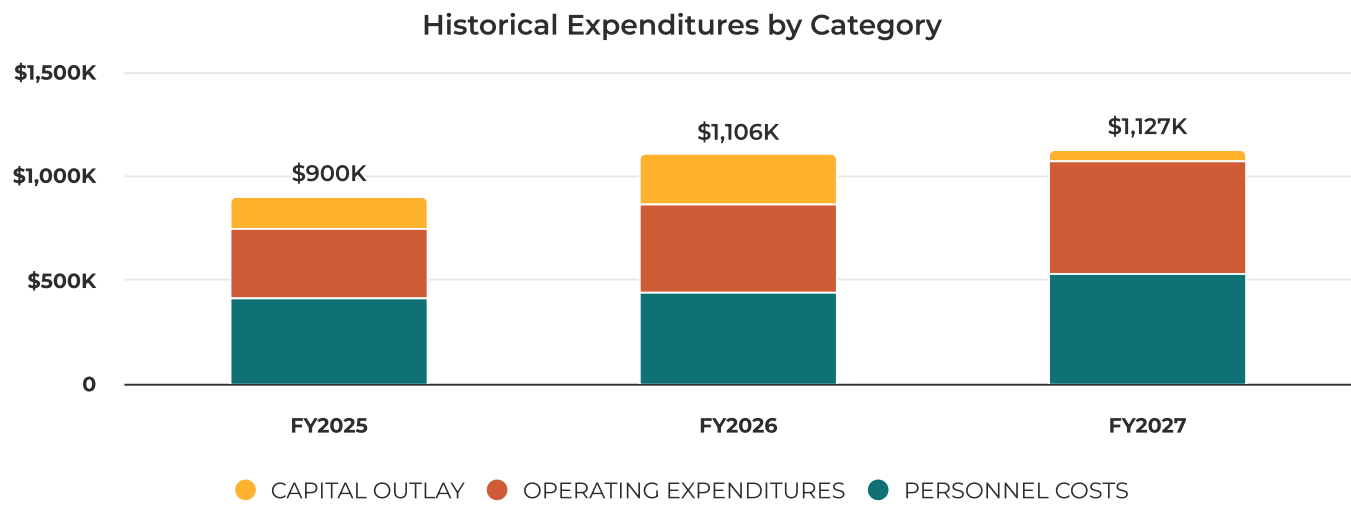
Expenditure Summary

Budgeted expenditures decreased 18%, or approximately \$243,000, which is reflected in reduced capital outlay for equipment and projects. Personnel costs did increase 6%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department



Expenditures by Category



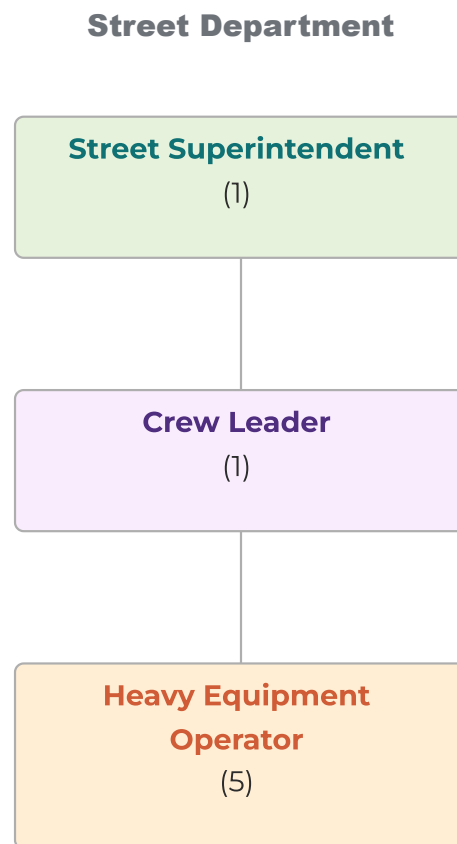
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$301,321	\$363,775	\$319,775	\$371,789	2.20%
OVERTIME	\$439	\$2,296	\$2,296	\$2,292	-0.17%
ON CALL PAY	\$5,118	\$5,200	\$5,200	\$5,200	-
INCENTIVE PAY	\$1,806	\$1,800	\$2,400	\$3,000	66.67%
SICK TIME BUY BACK	\$2,243	\$2,457	\$2,347	\$3,653	48.68%
ONE-TIME PAY ADJUSTMENT	\$2,357	\$3,586	\$3,104	\$3,672	2.40%
RETIREMENT	\$26,356	\$34,633	\$28,633	\$48,486	40.00%
SOCIAL SECURITY	\$24,357	\$29,422	\$26,422	\$30,022	2.04%
WORKER'S COMPENSATION	\$11,783	\$13,366	\$11,032	\$11,241	-15.90%
GROUP INSURANCE	\$31,978	\$43,113	\$39,213	\$53,278	23.58%
Total PERSONNEL COSTS	\$407,759	\$499,648	\$440,422	\$532,633	6.60%
OPERATING EXPENDITURES					
POSTAGE	\$44	\$50	\$50	\$50	-
COMMUNICATION S	\$1,237	\$1,476	\$1,476	\$1,476	-
TRAINING & EDUCATION	\$5,180	\$5,700	-	\$5,000	-12.28%
INSURANCE	\$16,711	\$20,867	\$23,096	\$23,096	10.68%
RENTAL	\$16,900	\$20,000	\$17,000	\$20,000	-
UTILITIES	\$197,431	\$297,876	\$200,876	\$297,876	-
OUTSIDE PROFESSIONALS	\$507	\$10,000	\$10,000	\$10,000	-
SPECIAL SERVICES	\$509	-	-	-	-
DAMAGE CLAIMS	-	\$1,000	-	\$1,000	-
CHEMICALS	\$160	\$250	\$250	\$250	-
OFFICE SUPPLIES	-	\$120	\$120	\$120	-
WEARING APPAREL	\$3,244	\$4,200	\$4,200	\$4,200	-
SMALL TOOLS	\$605	\$1,000	\$1,000	\$1,000	-
STREET SIGNS & MARKINGS	\$18,500	\$12,000	\$22,000	\$12,000	-
GAS & OIL	\$16,498	\$24,339	\$16,339	\$24,339	-
OPERATING SUPPLIES	\$1,056	\$1,200	\$1,200	\$1,200	-
VEHICLE MAINTENANCE	\$1,309	\$5,000	\$5,000	\$5,000	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
MACHINERY MAINTENANCE	\$893	\$5,000	\$5,000	\$5,000	-
OTHER EQUIPMENT MAINTENANCE	\$4,004	\$1,000	\$1,000	\$1,000	-
RIGHT OF WAY MAINTENANCE	\$51,563	\$100,000	\$100,000	\$100,000	-
STREET CUTS	\$12	\$10,000	\$10,000	\$10,000	-
BRIDGE MAINTENANCE	-	\$20,000	-	\$20,000	-
Total OPERATING EXPENDITURES	\$336,363	\$541,078	\$418,607	\$542,607	0.28%
CAPITAL OUTLAY					
VEHICLES	-	\$95,000	\$80,352	-	-100.00%
OTHER EQUIPMENT	\$97,640	\$170,000	\$166,605	-	-100.00%
STREETS	\$58,411	\$64,906	-	\$52,031	-19.84%
Total CAPITAL OUTLAY	\$156,051	\$329,906	\$246,957	\$52,031	-84.23%
Total Expenditures	\$900,172	\$1,370,632	\$1,105,986	\$1,127,271	-17.76%

Personnel Summary

There are seven full-time employees assigned to the 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

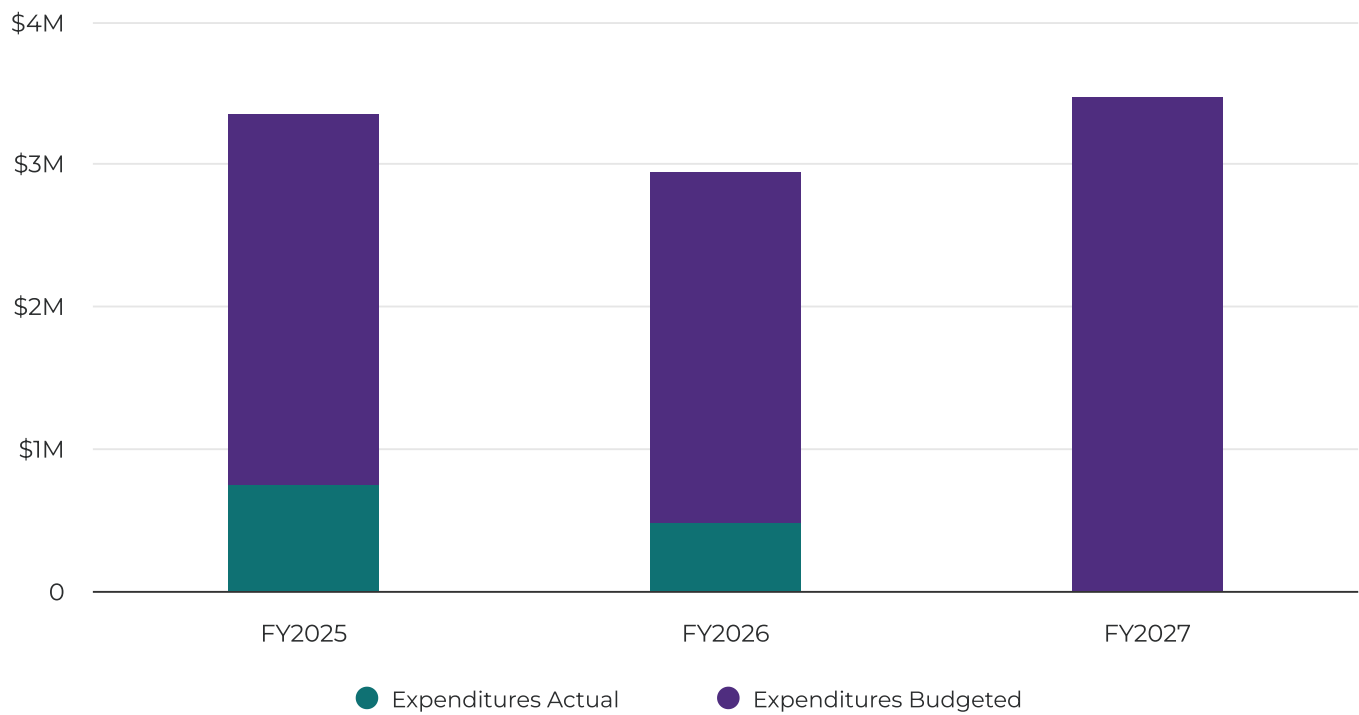
The Street Improvements Department is budgeted in the Capital Projects Fund for major street improvements funded by debt proceeds, intergovernmental grants, and transfers from the General Fund.

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. Approximately 64% of the expenditures are from unspent appropriations in previous fiscal years.

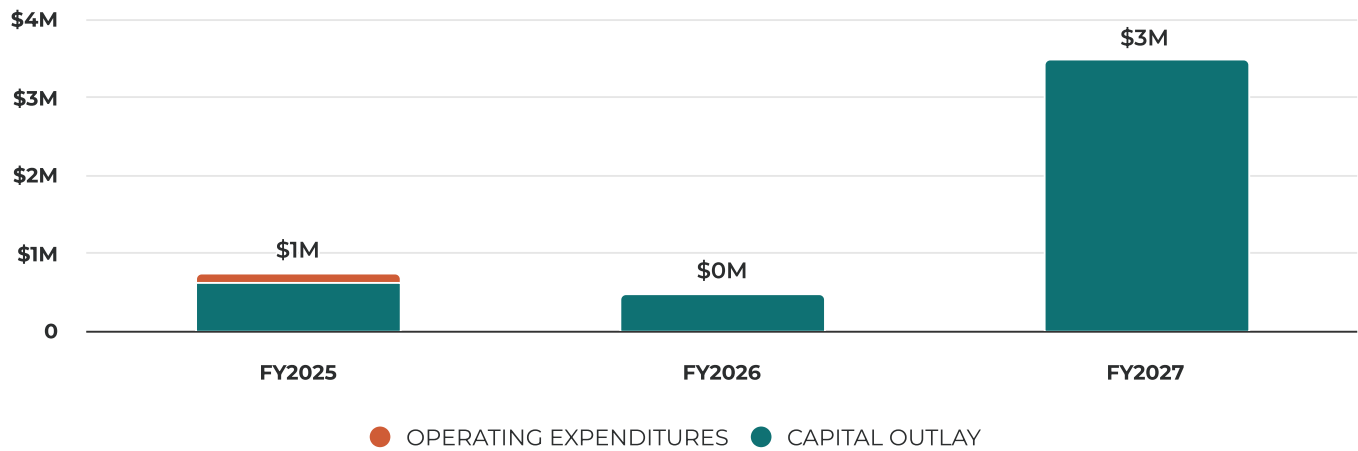
Budgeted expenditures increased 18%, or approximately \$528,000. New street improvements for sidewalks on Tarleton Street, funded through an intergovernmental grant, exceeded the amount of capital improvements completed in FY 2026 and removed from the budget.

Historical Expenditures Across Department

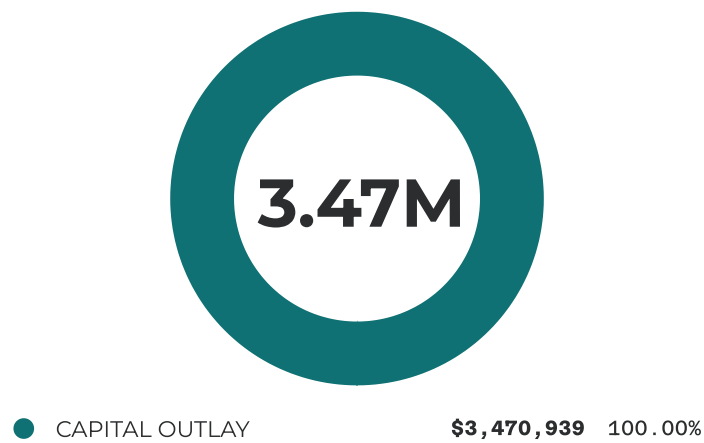


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
ARBITRAGE REBATE	\$114,585	-	-	-	-
Total OPERATING EXPENDITURES	\$114,585	-	-	-	-
CAPITAL OUTLAY					
STREETS	\$100,100	\$2,568,329	\$442,390	\$2,125,939	-17.22%
STREETS - 2020 BONDS	\$524,117	-	-	-	-
STREETS FOR FUTURE DEVELOPMENT	-	\$250,000	-	\$250,000	-
SIDEWALK IMPROVEMENTS	\$861	\$125,000	\$34,265	\$1,095,000	776.00%
Total CAPITAL OUTLAY	\$625,077	\$2,943,329	\$476,655	\$3,470,939	17.93%
Total Expenditures	\$739,663	\$2,943,329	\$476,655	\$3,470,939	17.93%

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.

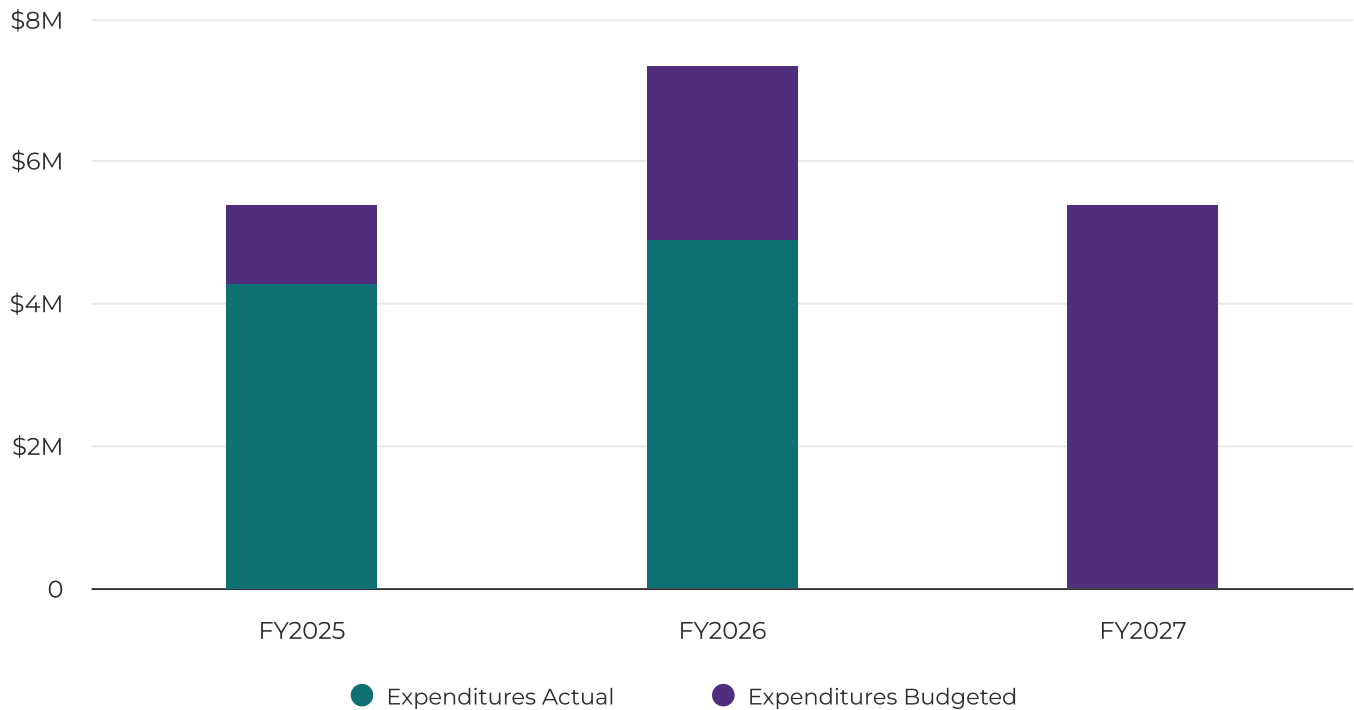
PARKS AND LEISURE SERVICES

The Parks and Leisure Services division includes Parks and Recreation, Library, the Cross Timbers Legacy Center, and Aquatics in the General Fund and Park and Recreation Improvements in the Capital Projects Fund.

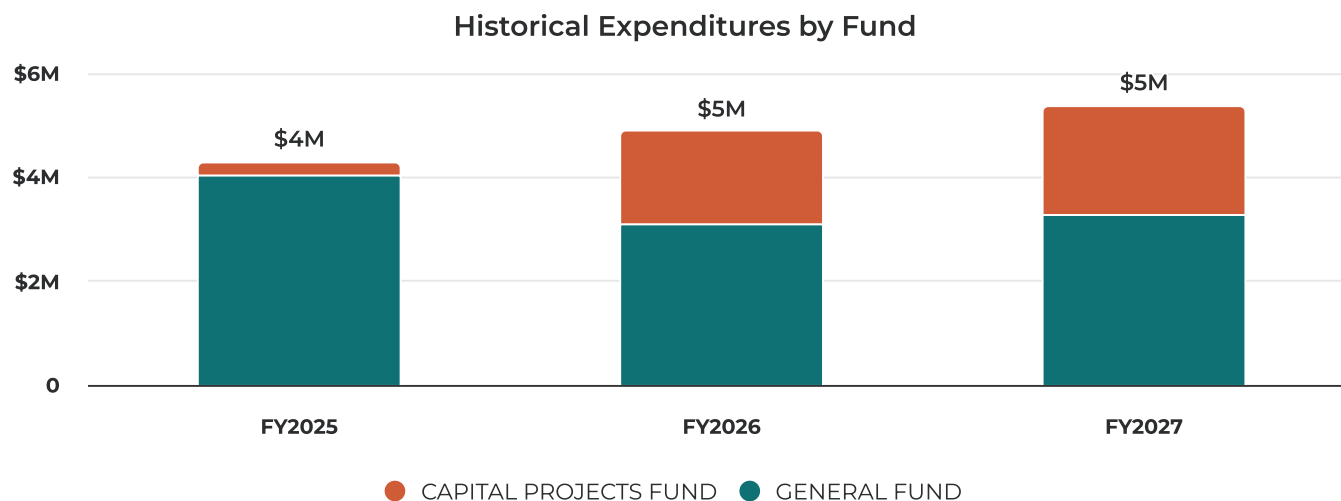
Expenditure Summary

Budgeted expenditures decreased 27%, or approximately \$1.9 million. This is predominantly a result of construction progress on the new ball field at the main park, splash pad at JC Optimist Park, and conversion to a splash pad at Splashville. Personnel costs did increase 14%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

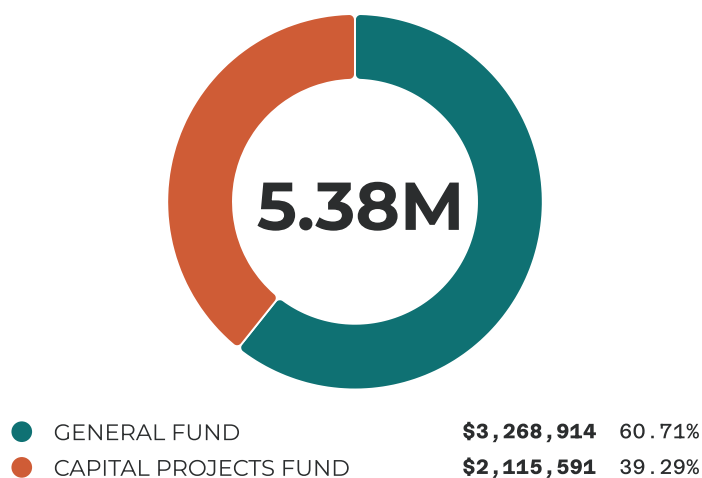
Historical Expenditures Across Department



Expenditures by Fund



FY27 Expenditures by Fund

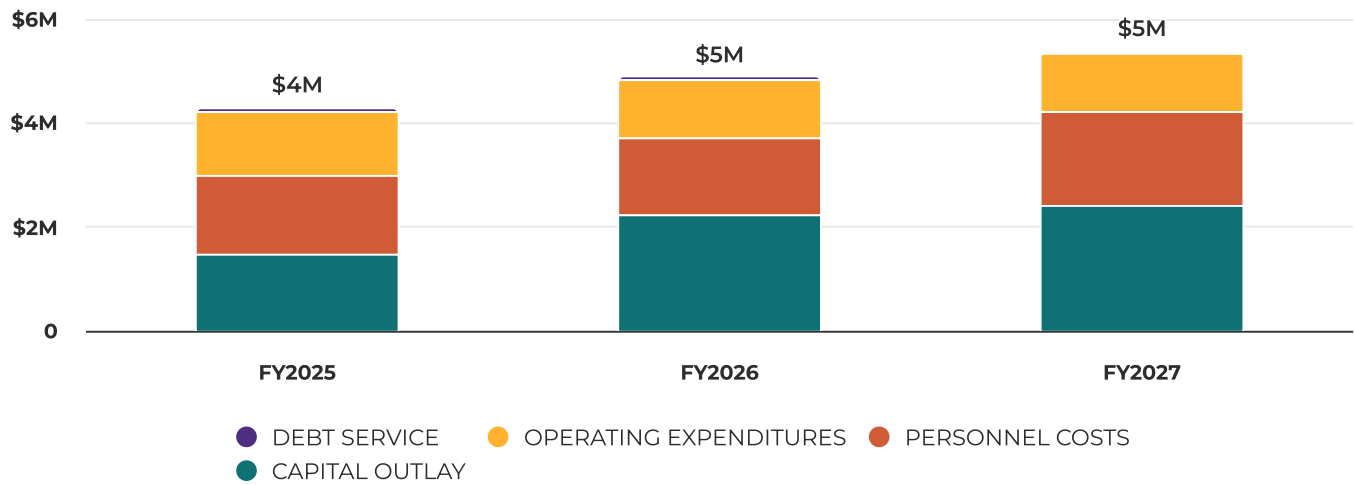


Expenditures by Fund

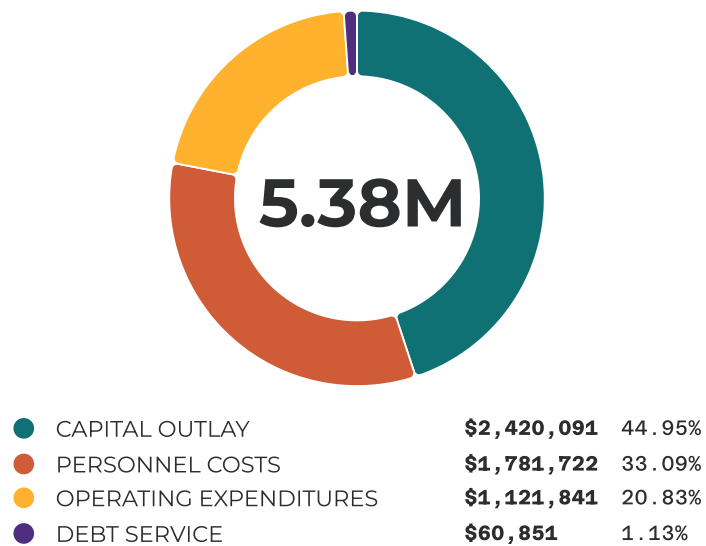
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$4,029,821	\$3,388,797	\$3,074,351	\$3,268,914	-3.54%
CAPITAL PROJECTS FUND	\$257,000	\$3,937,953	\$1,822,362	\$2,115,591	-46.28%
Total Expenditures	\$4,286,821	\$7,326,750	\$4,896,713	\$5,384,505	-26.51%

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category

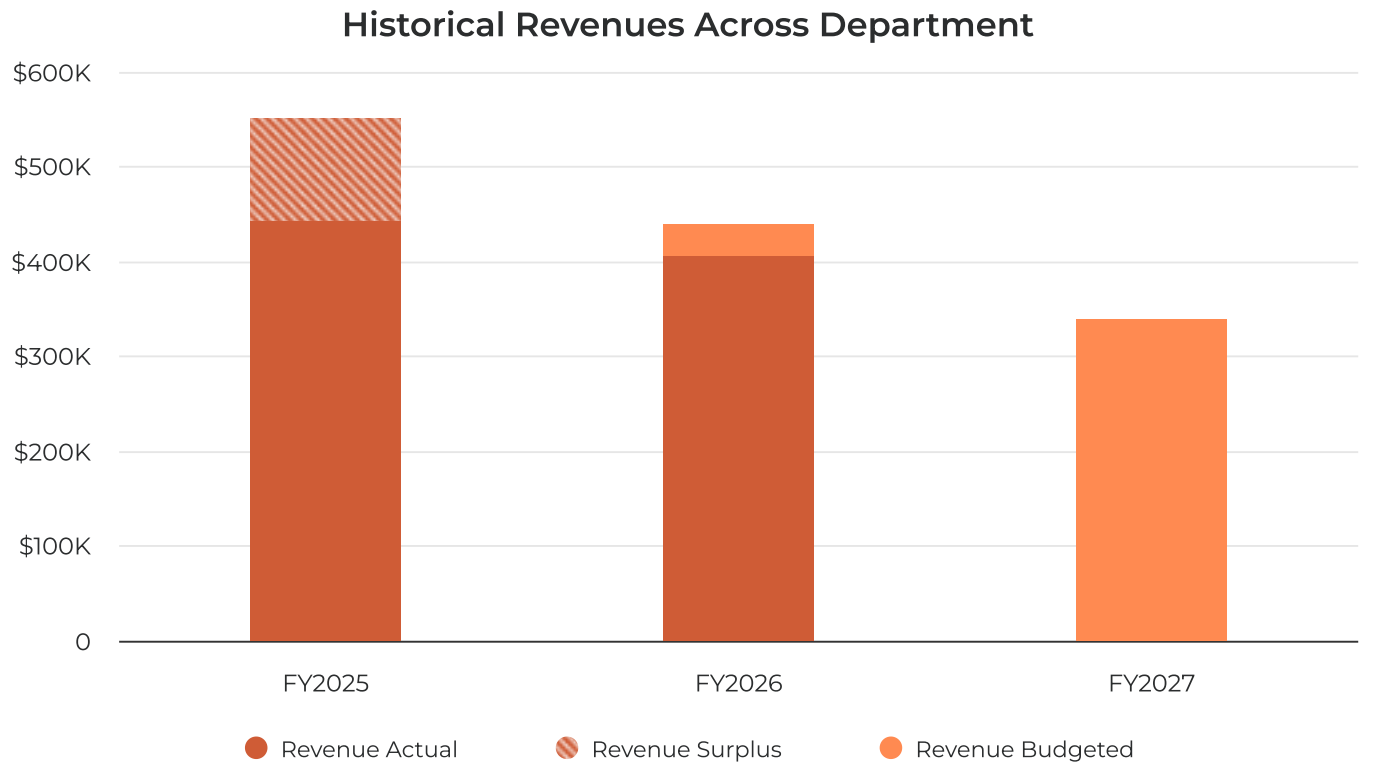


Expenditures by Category

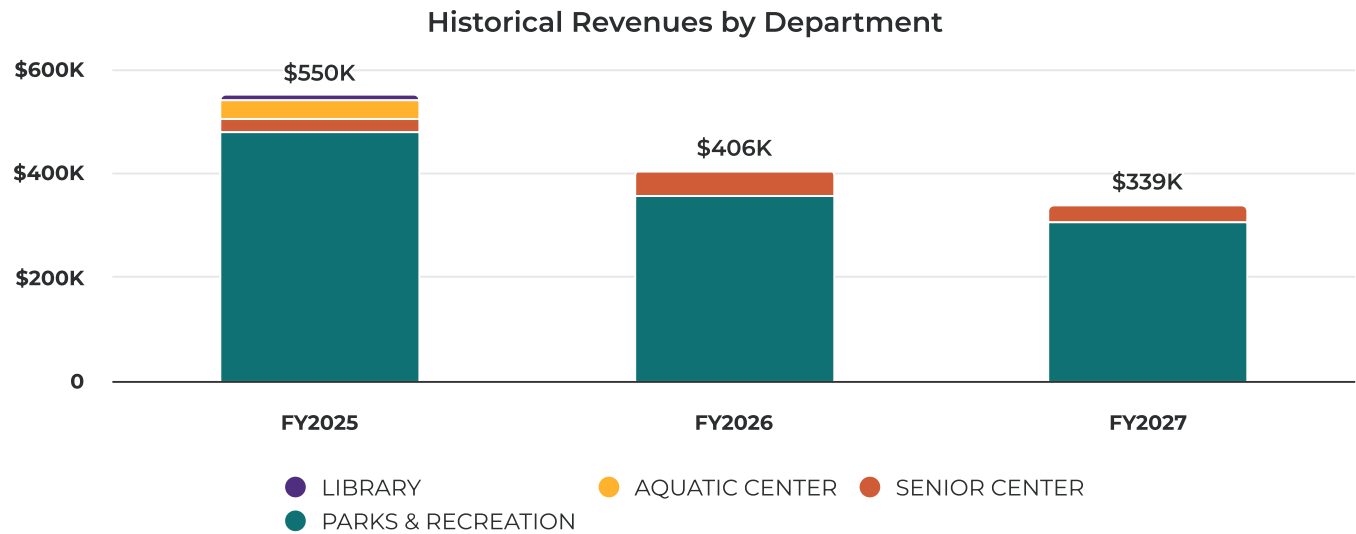
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$1,494,263	\$1,559,867	\$1,471,909	\$1,781,722	14.22%
OPERATING EXPENDITURES	\$1,236,295	\$1,264,234	\$1,121,853	\$1,121,841	-11.26%
CAPITAL OUTLAY	\$1,473,532	\$4,419,913	\$2,220,246	\$2,420,091	-45.25%
DEBT SERVICE	\$82,732	\$82,736	\$82,705	\$60,851	-26.45%
Total Expenditures	\$4,286,821	\$7,326,750	\$4,896,713	\$5,384,505	-26.51%

Revenue Summary

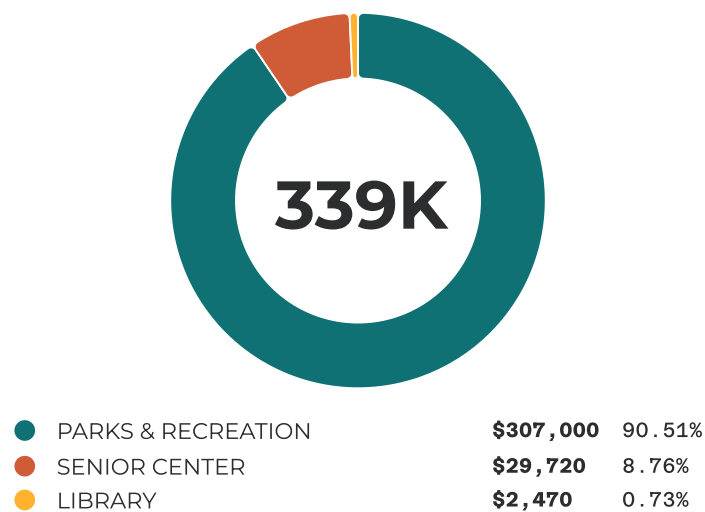
Revenues decreased 23%, or approximately \$100,000, a consequence of renovating Splashville and a change in the process for tournaments.



Revenues by Department



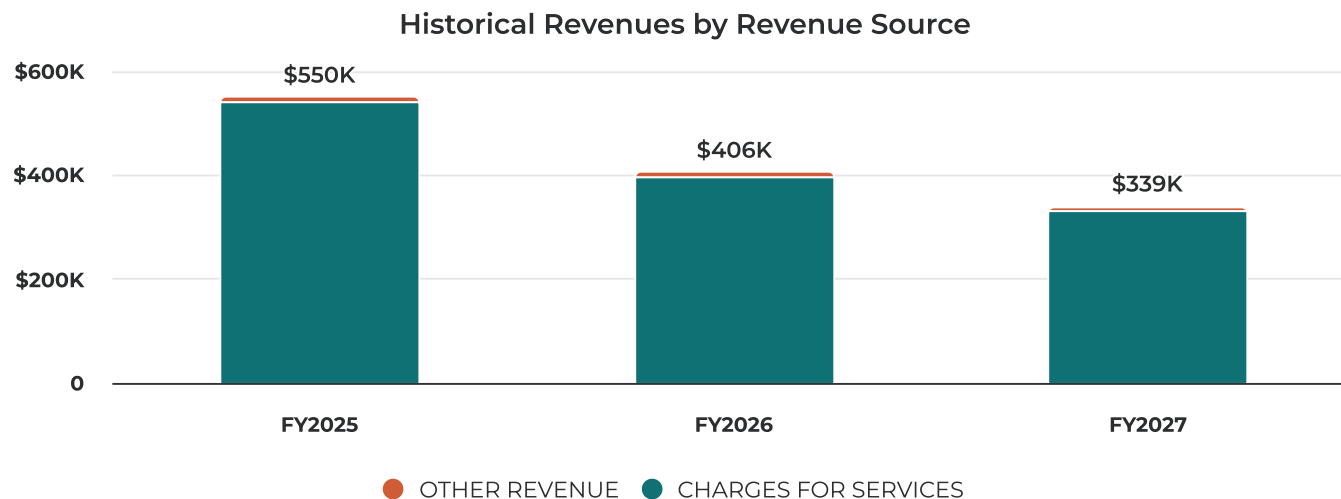
FY27 Revenues by Department



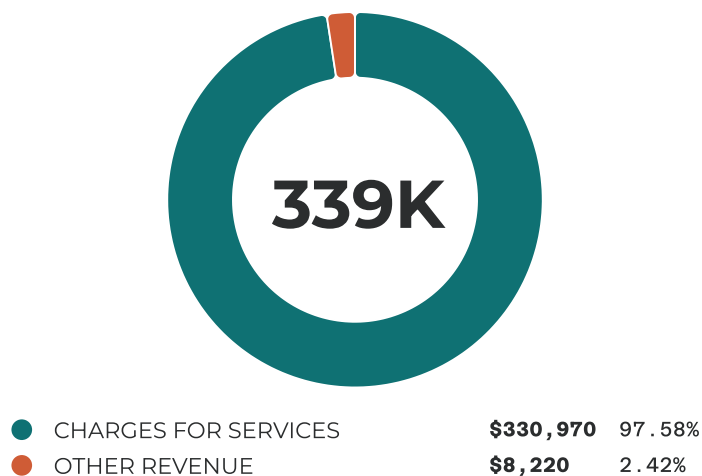
Revenues by Department

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LIBRARY	\$8,958	\$1,735	\$4,670	\$2,470	42.36%
AQUATIC CENTER	\$35,209	\$56,400	-	-	-100.00%
SENIOR CENTER	\$26,473	\$29,720	\$46,270	\$29,720	-
PARKS & RECREATION	\$479,071	\$351,935	\$355,515	\$307,000	-12.77%
Total Revenues	\$549,711	\$439,790	\$406,455	\$339,190	-22.87%

Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CHARGES FOR SERVICES	\$539,626	\$431,570	\$395,715	\$330,970	-23.31%
OTHER REVENUE	\$10,084	\$8,220	\$10,740	\$8,220	-
Total Revenues	\$549,711	\$439,790	\$406,455	\$339,190	-22.87%

PARKS AND RECREATION

The Stephenville Parks & Recreation Department includes Parks, Cemeteries, and Recreation, providing the programs, facilities, and services that enhance the quality of life for residents and visitors. The department oversees the daily operation and maintenance of city parks, recreational facilities, cemeteries, and the city's splash pads.

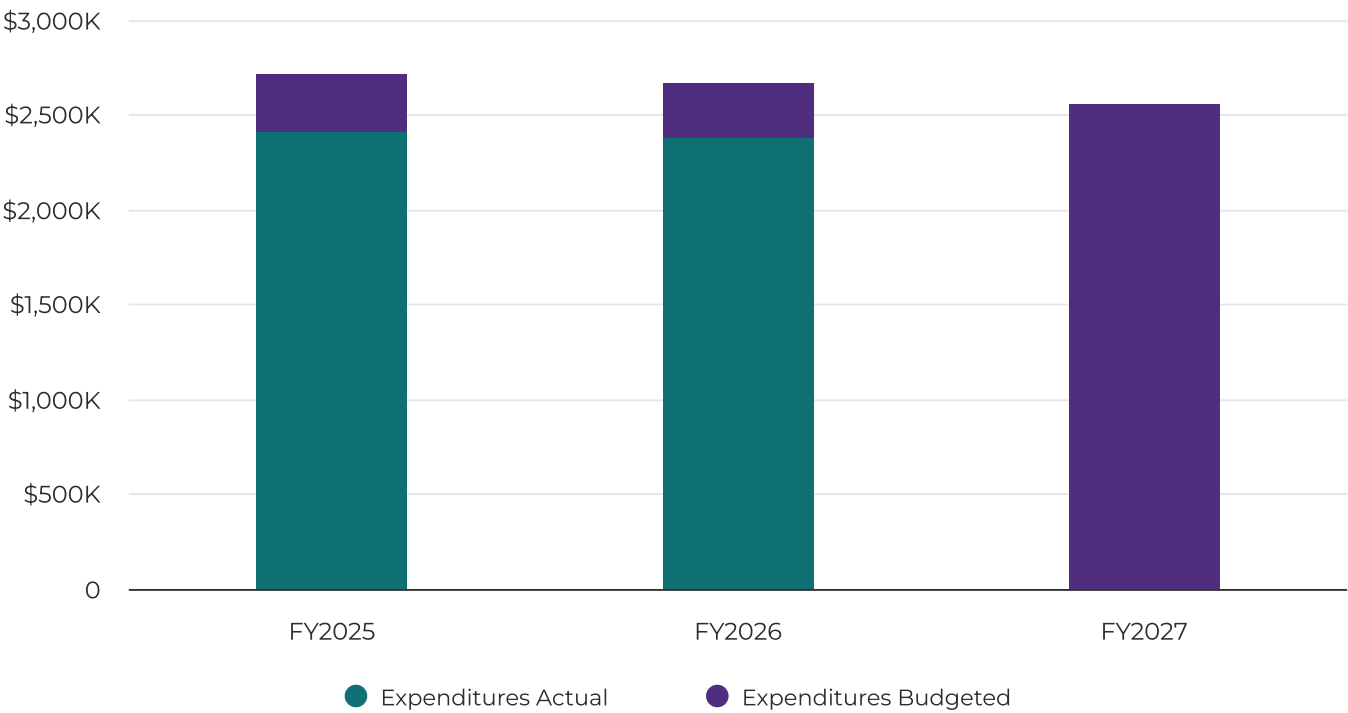
The Recreation Division offers a variety of programs, leagues, events, and activities that encourage active lifestyles, community engagement, and lifelong recreation for all ages. The Parks Division maintains safe, clean, and welcoming public spaces while preserving the beauty and functionality of the city's facilities.

The department also cares for the city-owned cemeteries with dignity and respect, managing their maintenance, lot sales, and records. Whether enjoying a park, participating in a program, visiting the splash pads, or attending a community event, Stephenville Parks & Recreation is committed to creating exceptional spaces and experiences for everyone.

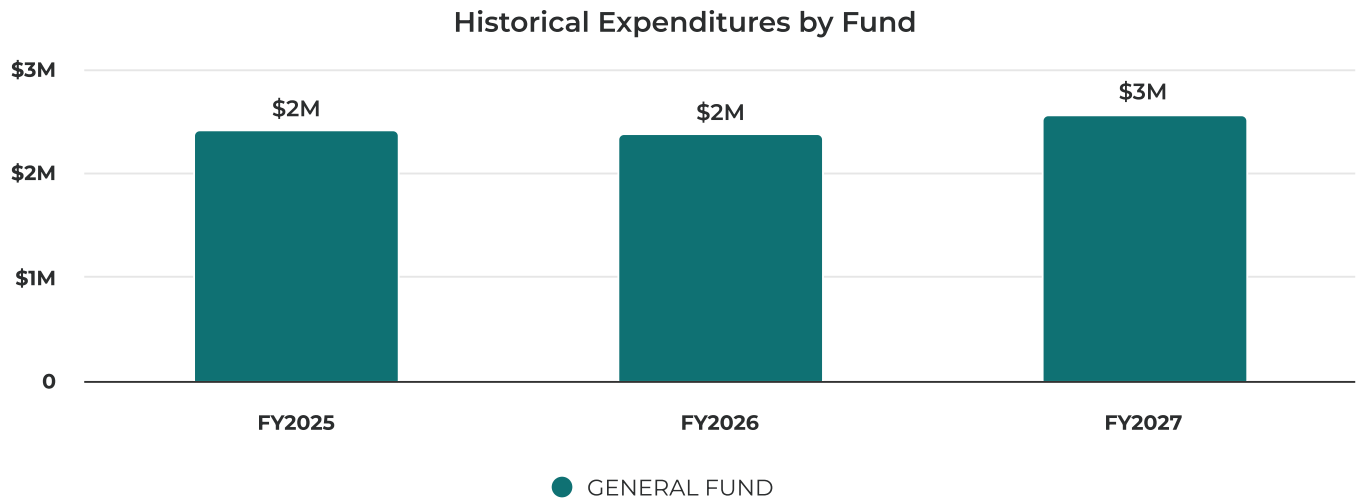
Expenditure Summary

Budgeted expenditures decreased 4%, or approximately \$103,000. Sports field improvements that would normally be funded in the General Fund Parks & Recreation budget were instead budgeted in the Hotel Occupancy Tax Fund, utilizing Sports Venue Tax for funding. Tournament expenditures were also reduced significantly, along with tournament revenue, as a result of a change in the program logistics. Personnel costs did increase 12%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

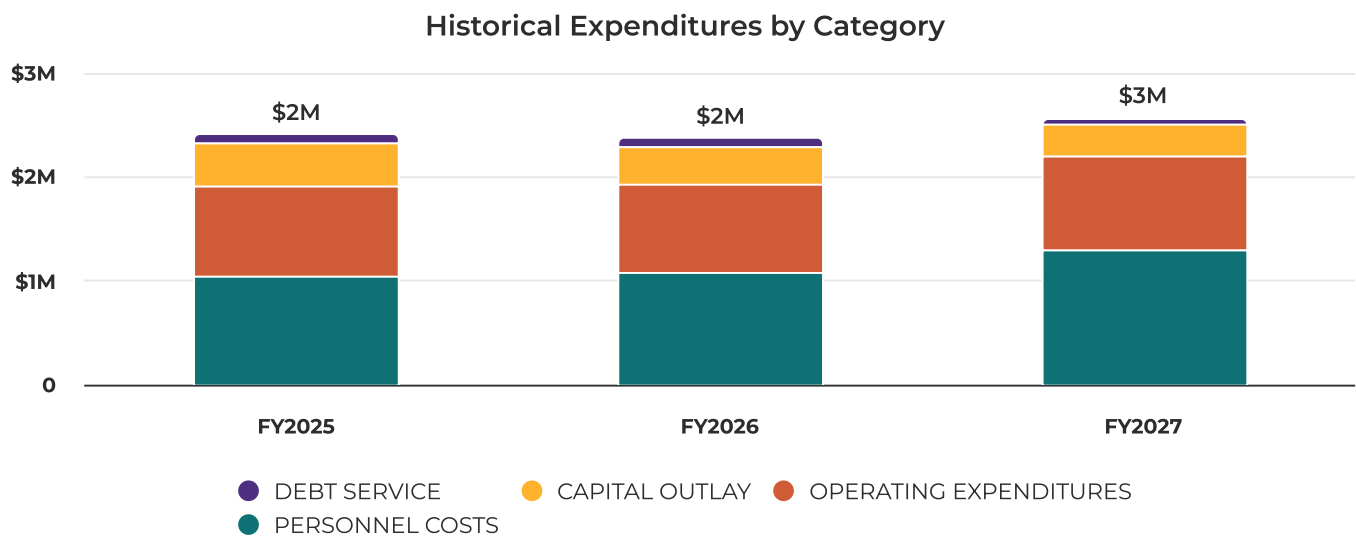
Historical Expenditures Across Department



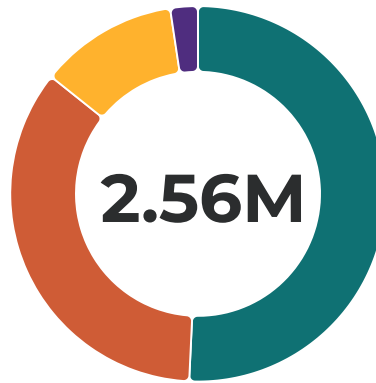
Expenditures by Fund



Expenditures by Category



FY27 Expenditures by Category



PERSONNEL COSTS	\$1,297,937	50.75%
OPERATING EXPENDITURES	\$894,416	34.97%
CAPITAL OUTLAY	\$304,500	11.91%
DEBT SERVICE	\$60,851	2.38%

Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$664,575	\$750,278	\$685,278	\$806,533	7.50%
OVERTIME	\$20,188	\$22,898	\$22,898	\$24,606	7.46%
PART-TIME WAGES	\$98,805	\$87,082	\$110,082	\$114,884	31.93%
ON CALL PAY	\$3,618	\$5,200	\$5,200	\$5,200	-
INCENTIVE PAY	\$1,469	\$1,440	\$1,440	\$1,320	-8.33%
SICK TIME BUY BACK	\$1,096	\$8,523	\$4,405	\$6,511	-23.61%
ONE-TIME PAY ADJUSTMENT	\$5,878	\$7,654	\$5,611	\$8,219	7.38%
RETIREMENT	\$58,011	\$74,095	\$61,095	\$106,872	44.24%
SOCIAL SECURITY	\$58,853	\$68,390	\$68,390	\$74,843	9.44%
WORKER'S COMPENSATION	\$13,860	\$14,493	\$11,966	\$14,545	0.36%
GROUP INSURANCE	\$100,379	\$115,948	\$99,948	\$129,004	11.26%
CAR ALLOWANCE	\$3,614	\$3,600	\$3,600	\$3,600	-
CELL PHONE ALLOWANCE	\$1,188	\$1,800	\$1,800	\$1,800	-
Total PERSONNEL COSTS	\$1,031,534	\$1,161,401	\$1,081,713	\$1,297,937	11.76%
OPERATING EXPENDITURES					

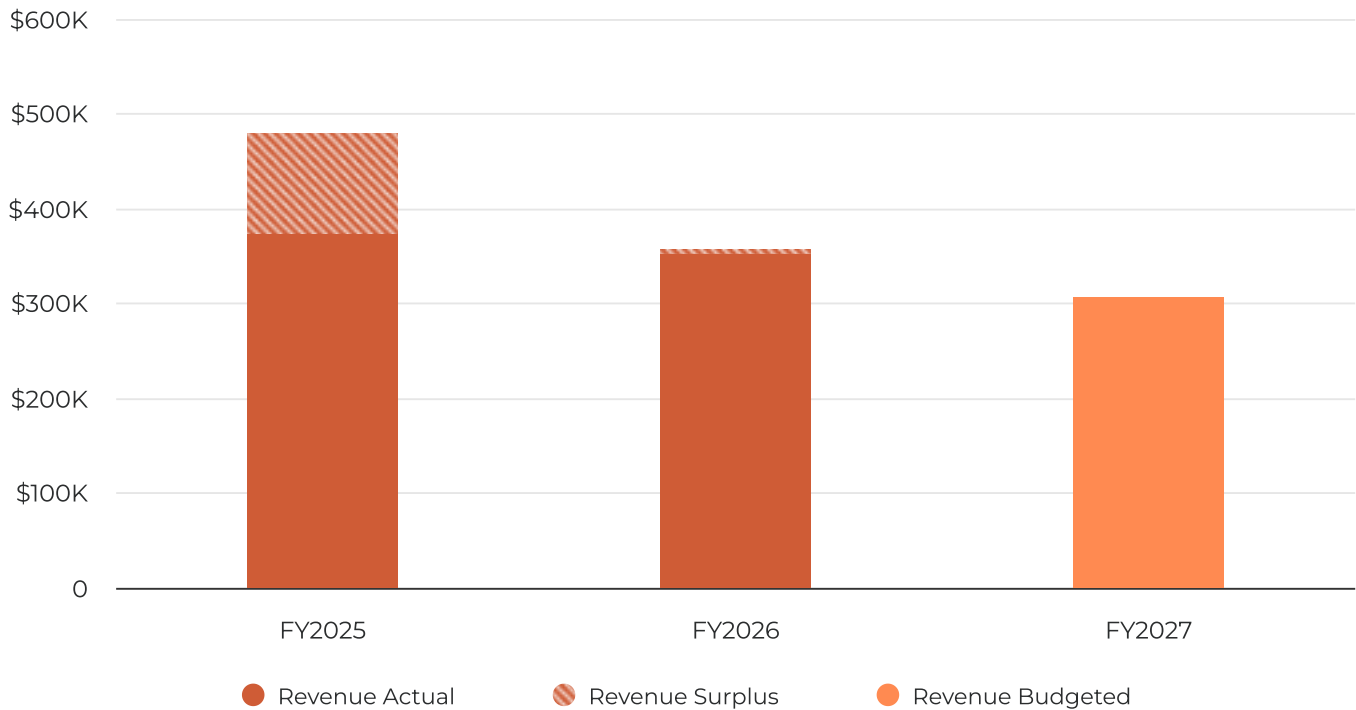
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
POSTAGE	\$10	-	-	-	-
COMMUNICATIONS	\$5,480	\$6,000	\$3,000	\$2,280	-62.00%
PRINTING	-	\$300	\$300	\$300	-
ADVERTISING & PUBLIC NOTICES	\$9,772	\$12,200	\$12,200	\$12,200	-
EDUCATION & TRAINING	\$7,116	\$11,350	\$1,350	\$7,350	-35.24%
INSURANCE	\$24,581	\$30,694	\$32,226	\$34,142	11.23%
RENTAL	\$22,844	\$19,500	\$19,500	\$20,100	3.08%
UTILITIES	\$139,205	\$229,320	\$159,320	\$229,320	-
DUES & SUBSCRIPTIONS	\$2,135	\$3,621	\$3,621	\$2,741	-24.30%
OUTSIDE PROFESSIONALS	\$600	\$5,000	\$5,000	-	-100.00%
DAMAGE CLAIMS	\$1,830	-	-	-	-
PEST AND GERM CONTROL	\$3,900	\$1,080	\$1,080	\$2,160	100.00%
CONTRACT SVC.- OTHER	\$1,025	-	-	-	-
CONTRACT SVC.- ADULT	\$7,420	\$10,000	\$13,000	\$10,000	-
CONTRACT SVC.- YOUTH	\$151,949	\$67,500	\$67,500	\$60,400	-10.52%
SPECIAL EVENTS	\$77,504	\$77,800	\$87,800	\$90,800	16.71%
TOURNAMENT EXPENDITURES	\$86,850	\$104,500	\$44,500	\$33,000	-68.42%
ATHLETIC FIELD CHEMICALS	\$810	-	-	-	-
AGRICULTURAL & CHEMICAL	\$31,667	\$34,063	\$34,063	\$22,655	-33.49%
REC. SUPPLIES- OTHER	\$2,045	\$8,800	\$3,800	-	-100.00%
REC. SUPPLIES- ADULT	\$1,150	\$6,500	\$3,500	\$6,500	-
REC. SUPPLIES- YOUTH	\$66,218	\$62,800	\$70,800	\$75,050	19.51%
OFFICE SUPPLIES	\$2,425	\$6,000	\$6,000	\$3,500	-41.67%
WEARING APPAREL	\$5,112	\$6,550	\$6,550	\$8,100	23.66%
PHOTO & DUPLICATION	\$400	\$780	\$780	\$420	-46.15%
SMALL TOOLS	\$5,165	\$5,250	\$5,250	\$6,000	14.29%
JANITORIAL SUPPLIES	\$11,254	\$9,250	\$11,250	\$11,250	21.62%
GAS & OIL	\$25,969	\$27,084	\$27,084	\$27,084	-
OPERATING SUPPLIES	\$5,190	\$10,325	\$5,325	\$9,830	-4.79%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
VEHICLE MAINTENANCE	\$11,032	\$12,200	\$10,200	\$12,200	-
MACHINERY MAINTENANCE	\$10,409	\$14,950	\$14,950	\$14,950	-
OFFICE EQUIPMENT	\$2,480	\$1,200	\$1,200	-	-100.00%
EQUIPMENT MAINTENANCE	\$11,570	\$11,890	\$11,890	\$12,000	0.93%
COMPUTER MAINTENANCE	\$25,419	\$28,245	\$28,245	\$22,384	-20.75%
BUILDING MAINTENANCE	\$13,988	\$26,350	\$26,350	\$40,000	51.80%
CEMETERY MAINTENANCE	\$6,119	\$5,925	\$7,925	\$8,400	41.77%
LIGHT SYSTEM MAINTENANCE	\$2,458	\$6,000	\$6,000	\$6,000	-
PARK MAINTENANCE	\$92,644	\$89,100	\$89,100	\$89,100	-
BOSQUE RIVER TRAIL MAINTENANCE	\$898	\$14,200	\$14,200	\$14,200	-
Total OPERATING EXPENDITURES	\$876,645	\$966,327	\$834,859	\$894,416	-7.44%
CAPITAL OUTLAY					
VEHICLES	\$79,084	\$100,000	\$100,000	-	-100.00%
MACHINERY & EQUIPMENT	\$78,549	\$60,500	\$59,184	\$104,500	72.73%
BUILDING MAINTENANCE	\$7,343	-	-	-	-
REC HALL IMPROVEMENTS	-	\$69,700	\$69,700	-	-100.00%
PARKLAND DEDICATION IMPROVEMEN	\$253,932	\$40,000	\$40,000	\$200,000	400.00%
PARK IMPROVEMENTS	-	\$180,000	\$104,000	-	-100.00%
Total CAPITAL OUTLAY	\$418,908	\$450,200	\$372,884	\$304,500	-32.36%
DEBT SERVICE					
LOAN/LEASE INTEREST	\$9,115	\$6,265	\$7,645	\$6,373	1.72%
LOAN/LEASE PRINCIPAL	\$73,617	\$76,471	\$75,060	\$54,478	-28.76%
Total DEBT SERVICE	\$82,732	\$82,736	\$82,705	\$60,851	-26.45%
Total Expenditures	\$2,409,819	\$2,660,664	\$2,372,161	\$2,557,704	-3.87%

Revenue Summary

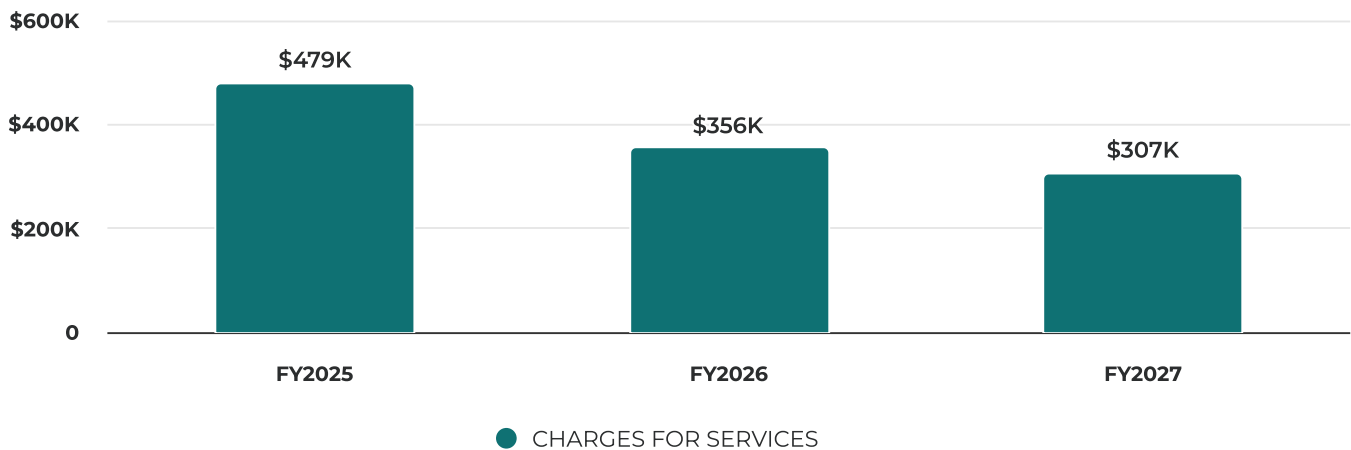
Revenues decreased by 13%, or approximately \$45,000, due to the change in the treatment of tournament revenue.

Historical Revenues Across Department



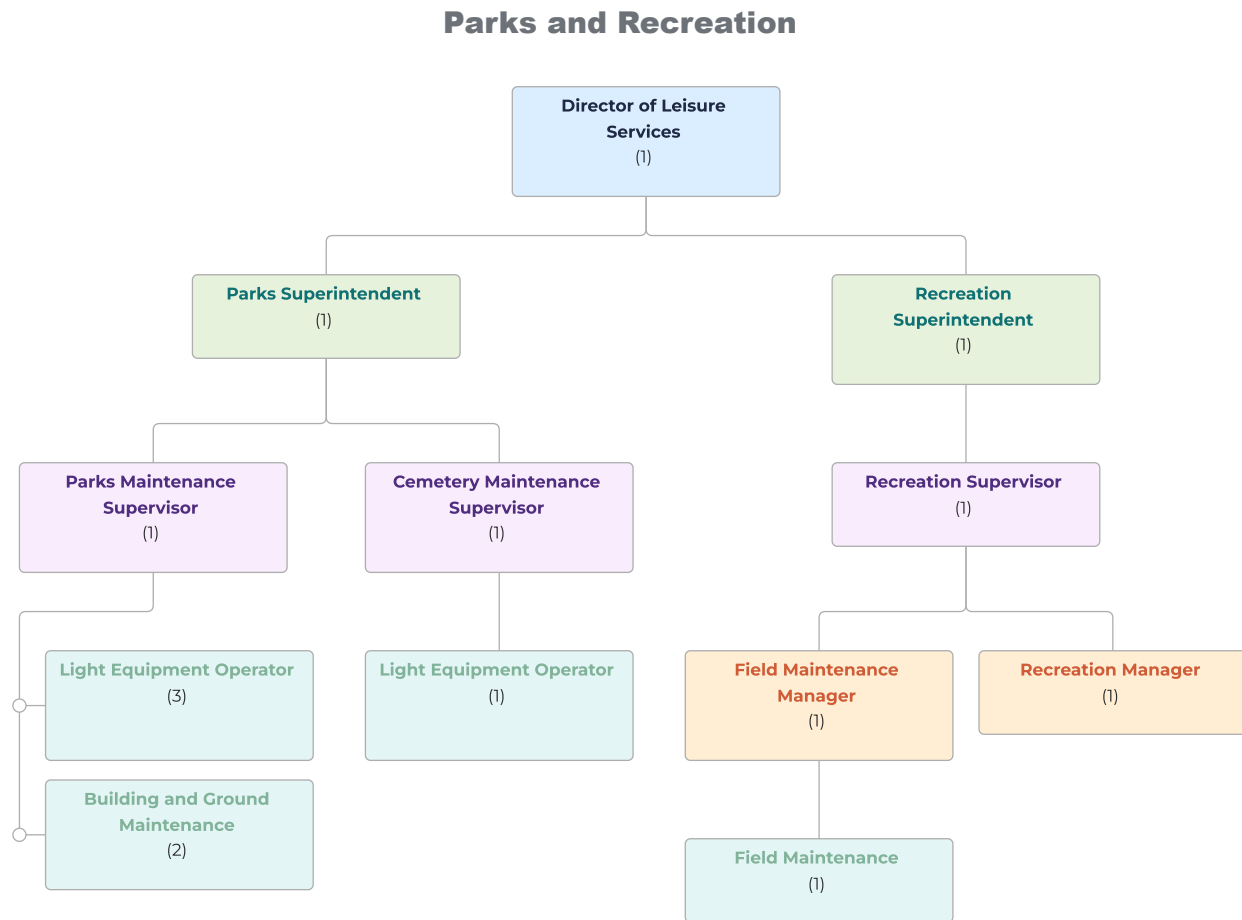
Revenues by Revenue Source

Historical Revenues by Revenue Source



Personnel Summary

There are fifteen full-time employees assigned to the Parks and Recreation department.



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.

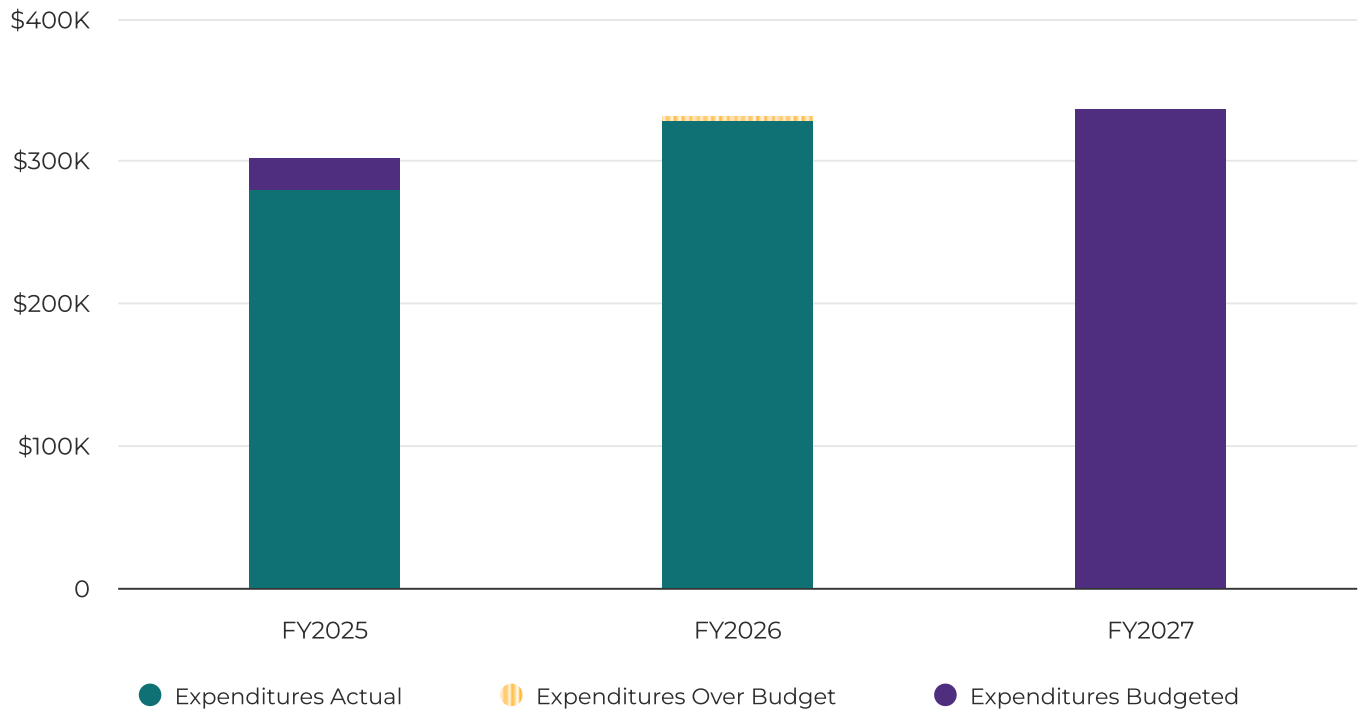
LIBRARY

The Stephenville Public Library connects the community with information, technology, and lifelong learning through a diverse collection of books, digital resources, and educational materials. The library provides welcoming spaces for reading, research, study, and collaboration while offering an online catalog, reference assistance, eBooks and digital media, interlibrary loans, public computers, free Wi-Fi, and internet access. With engaging programs and events for children, teens, and adults, the library serves as a vibrant community hub that promotes literacy, learning, and lifelong discovery.

Expenditure Summary

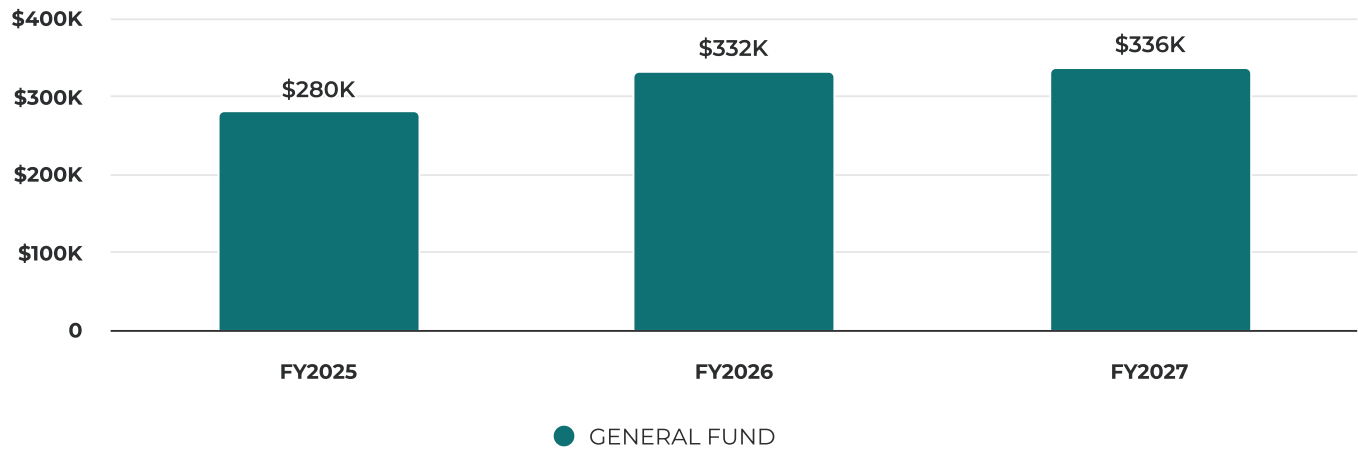
Budgeted expenditures increased 2%, or approximately \$7,500, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department

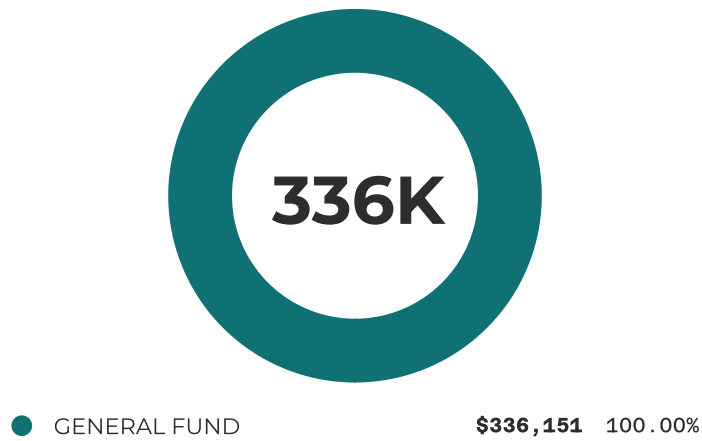


Expenditures by Fund

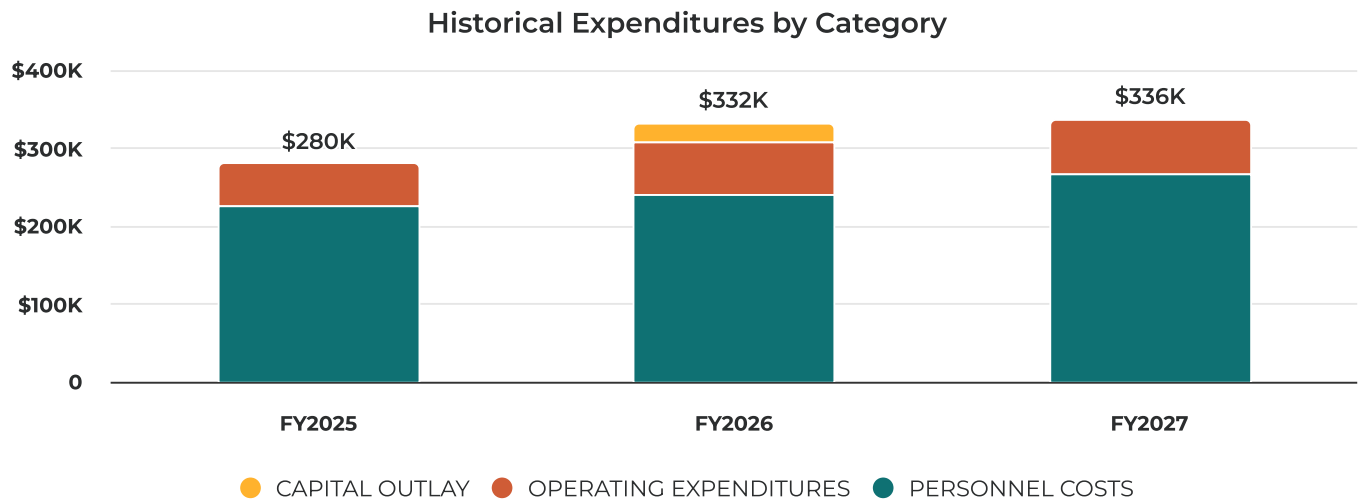
Historical Expenditures by Fund



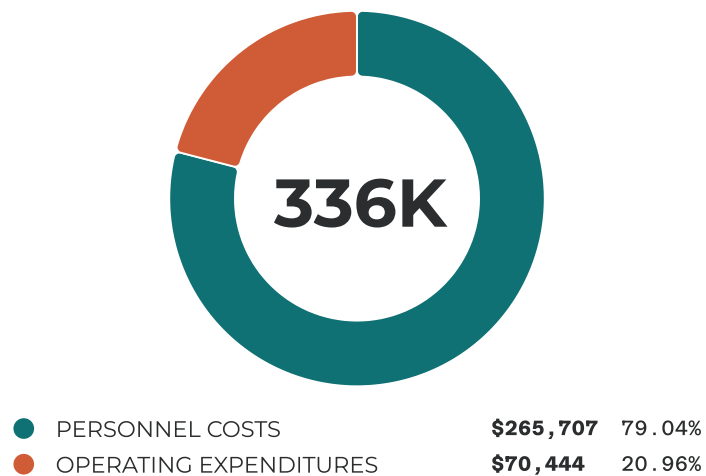
FY27 Expenditures by Fund



Expenditures by Category



FY27 Expenditures by Category



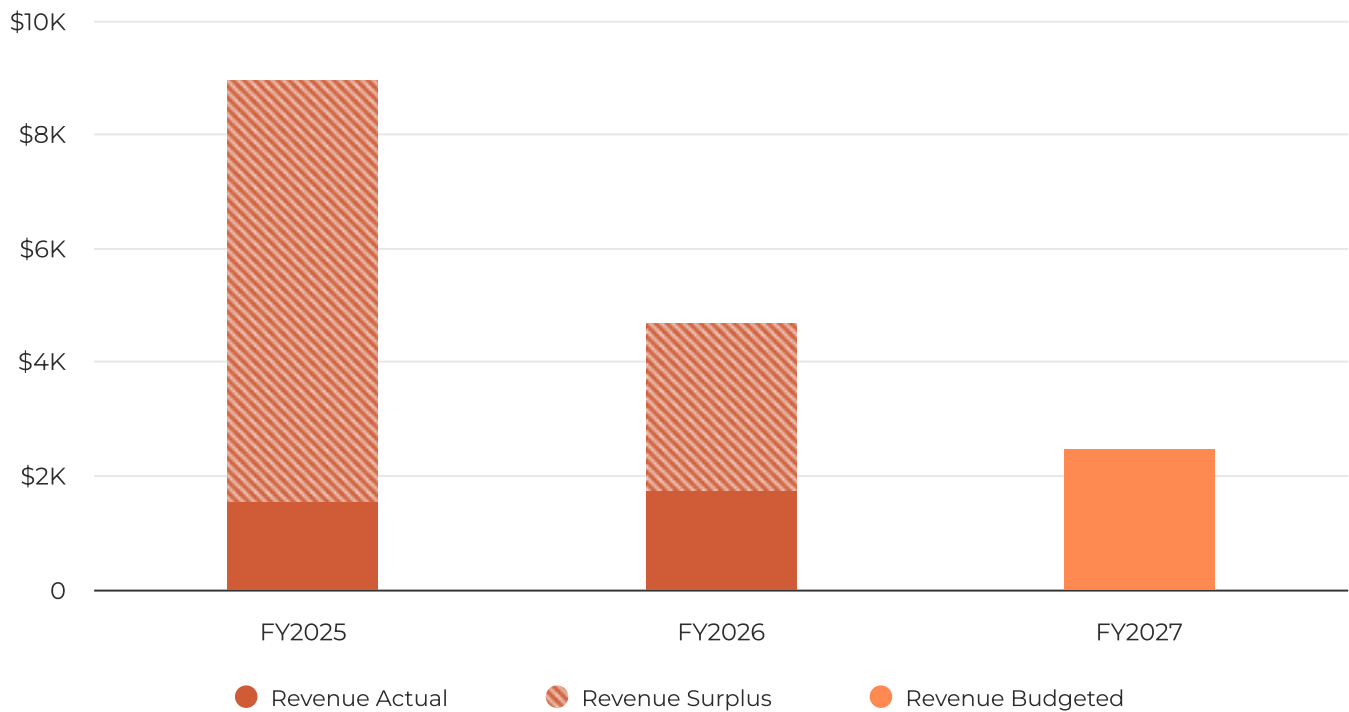
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$167,557	\$173,714	\$175,165	\$190,551	9.69%
SICK TIME BUY BACK	\$1,095	\$2,502	\$2,356	\$1,994	-20.30%
ONE-TIME PAY ADJUSTMENT	\$1,644	\$1,709	\$1,709	\$1,874	9.65%
RETIREMENT	\$14,157	\$16,515	\$15,515	\$24,291	47.08%
SOCIAL SECURITY	\$13,263	\$14,032	\$14,032	\$15,307	9.09%
WORKER'S COMPENSATION	\$446	\$506	\$418	\$504	-0.40%
GROUP INSURANCE	\$26,102	\$27,093	\$29,831	\$31,186	15.11%
Total PERSONNEL COSTS	\$224,265	\$236,071	\$239,026	\$265,707	12.55%
OPERATING EXPENDITURES					
POSTAGE	\$414	\$900	\$900	\$900	-
EDUCATION & TRAINING	\$30	\$1,500	\$1,638	\$2,500	66.67%
INSURANCE	\$1,873	\$2,339	\$2,583	\$2,743	17.27%
RENTAL	-\$17	\$1,500	\$1,500	\$1,500	-
UTILITIES	\$11,348	\$14,556	\$12,556	\$14,556	-
DUES & SUBSCRIPTIONS	\$960	\$1,810	\$1,810	\$1,810	-
SPECIAL SERVICES	\$200	\$200	\$200	\$200	-
PEST AND GERM CONTROL	\$360	\$360	\$360	\$360	-
OTHER CONTRACTUAL SERVICES	\$477	-	-	-	-
SPECIAL EVENTS	\$3,369	\$3,625	\$3,625	\$3,625	-
BOOKS & EDUCATIONAL MATERIAL	\$18,724	\$18,000	\$18,000	\$18,000	-
OFFICE SUPPLIES	\$1,616	\$1,500	\$1,500	\$1,500	-
PHOTO & DUPLICATION	\$703	\$500	\$800	\$500	-
JANITORIAL SUPPLIES	\$1,594	\$1,500	\$1,500	\$1,500	-
OPERATING SUPPLIES	\$7,584	\$7,260	\$7,260	\$7,260	-
COMPUTER SUPPLIES	\$229	\$500	\$500	\$2,000	300.00%
ELECTRONIC SUPPLIES	\$3,000	-	-	-	-

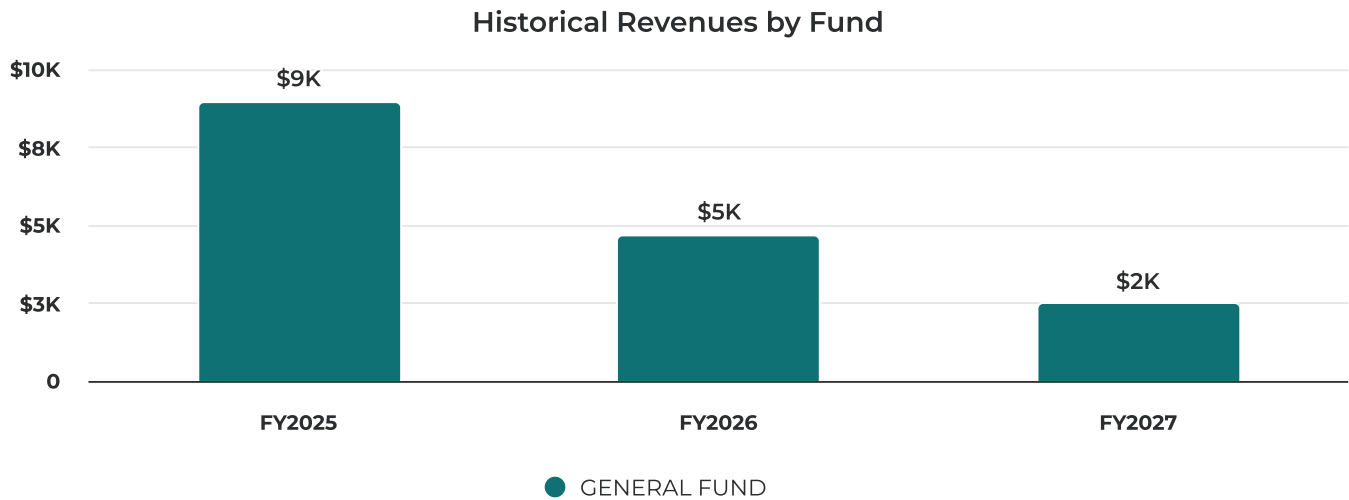
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
COMPUTER MAINTENANCE	-	\$4,990	\$4,990	\$4,990	-
BUILDING MAINTENANCE	\$3,274	\$6,500	\$7,935	\$6,500	-
Total OPERATING EXPENDITURES	\$55,739	\$67,540	\$67,657	\$70,444	4.30%
CAPITAL OUTLAY					
BUILDING IMPROVEMENTS	-	\$25,000	\$25,000	-	-100.00%
Total CAPITAL OUTLAY	-	\$25,000	\$25,000	-	-100.00%
Total Expenditures	\$280,003	\$328,611	\$331,683	\$336,151	2.29%

Revenue Summary

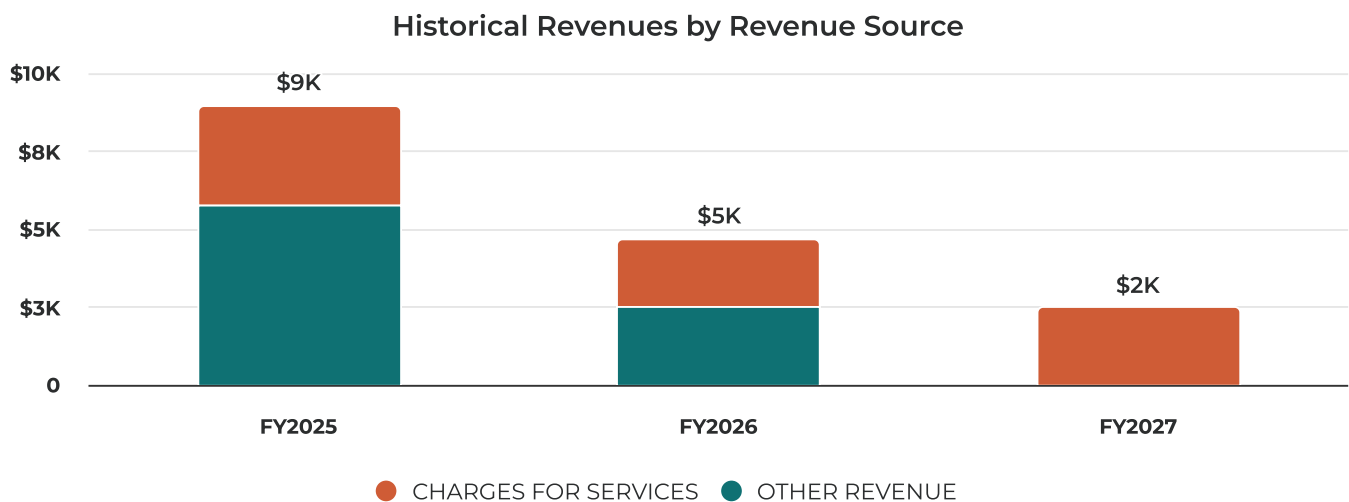
Historical Revenues Across Department



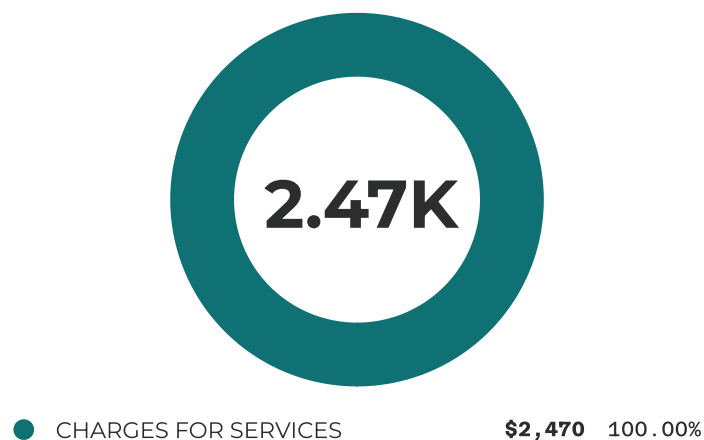
Revenues by Fund



Revenues by Revenue Source



FY27 Revenues by Revenue Source

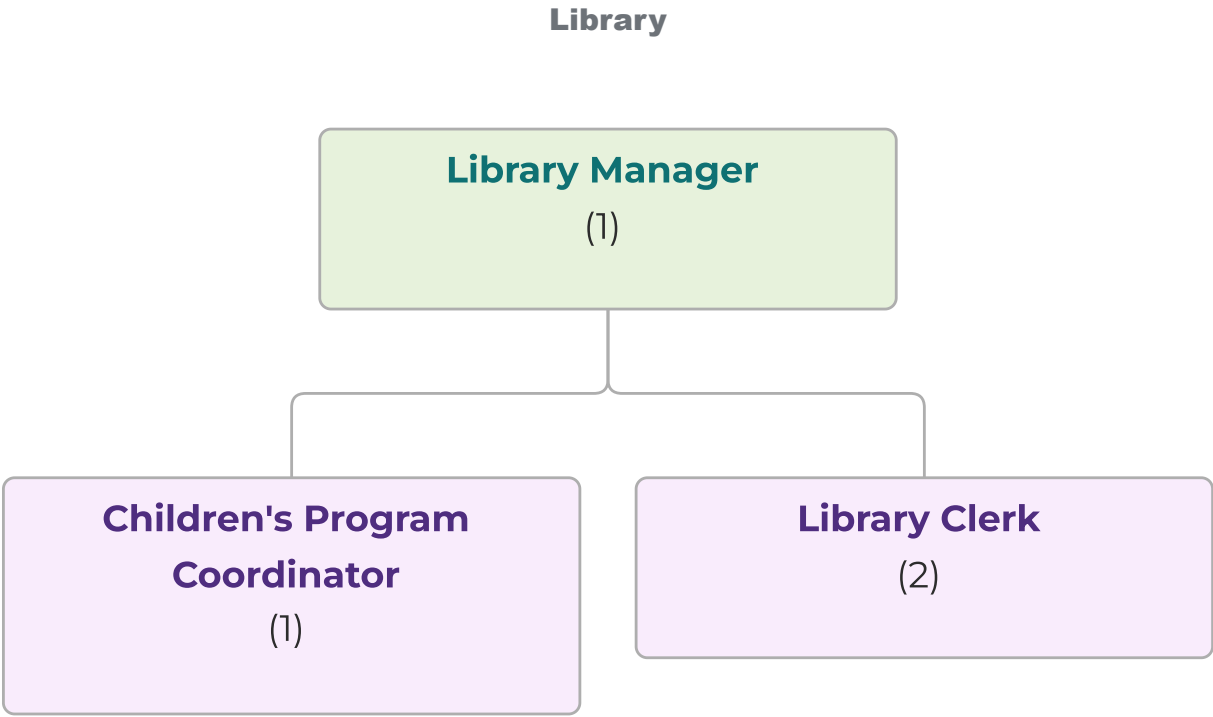


Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CHARGES FOR SERVICES	\$3,190	\$1,735	\$2,200	\$2,470	42.36%
OTHER REVENUE	\$5,768	-	\$2,470	-	-
Total Revenues	\$8,958	\$1,735	\$4,670	\$2,470	42.36%

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.

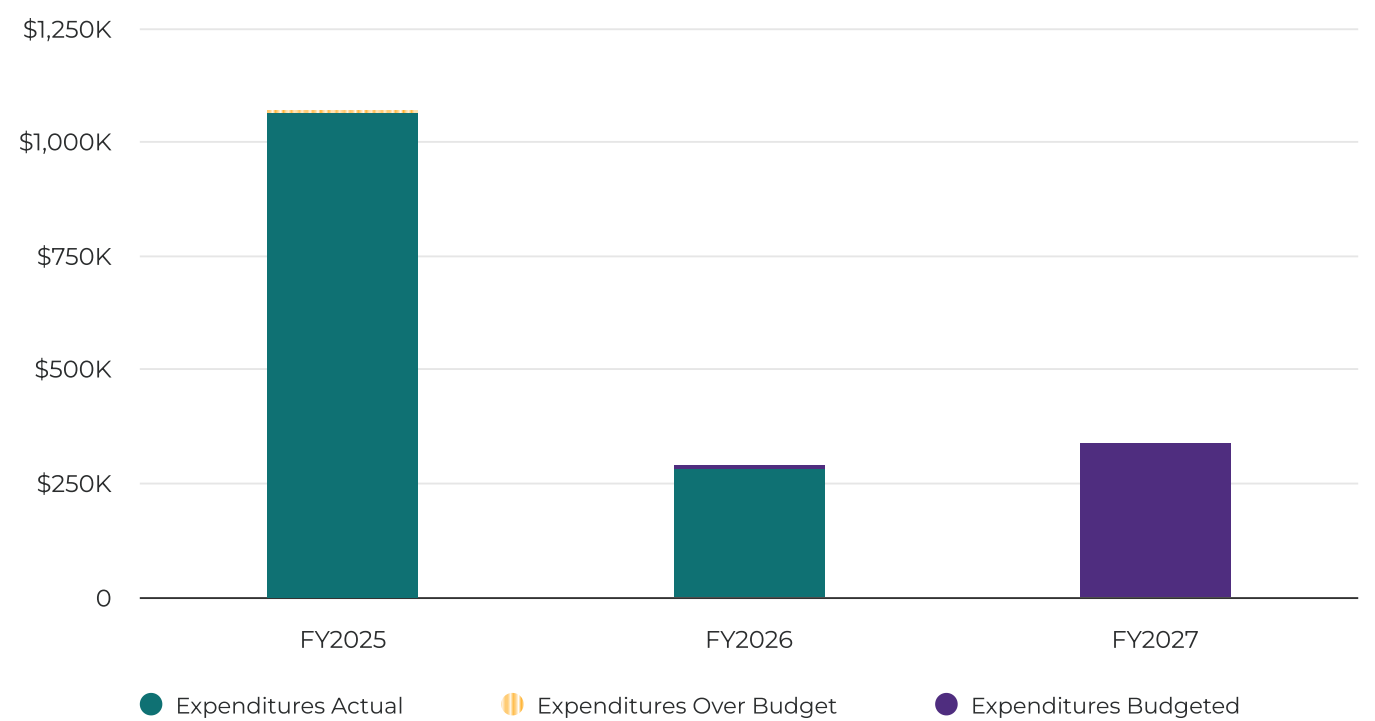
CROSS TIMBERS LEGACY CENTER (SENIOR CENTER)

The Cross Timbers Legacy Center serves Stephenville’s senior community by providing opportunities for adults age 55 and older to enjoy recreation, social connection, and programs that support overall health and well-being. The facility offers a variety of activities focused on engagement, enrichment, and active living in a welcoming environment. Completed in fiscal year 2025, the center provides free general membership, with some activities requiring additional fees, and is also available for private rentals during evenings and weekends.

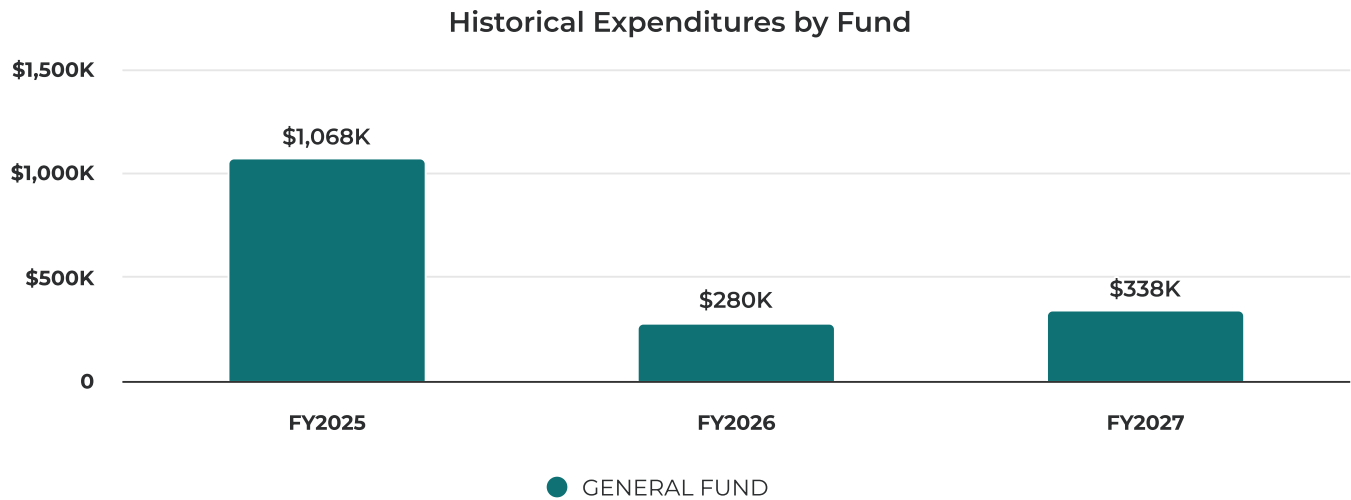
Expenditure Summary

Budgeted expenditures increased 18%, or approximately \$51,000, with the majority of the increase attributable to personnel costs. This reflects the salary and benefit increases discussed earlier and represents an investment in personnel to support recruitment and retention.

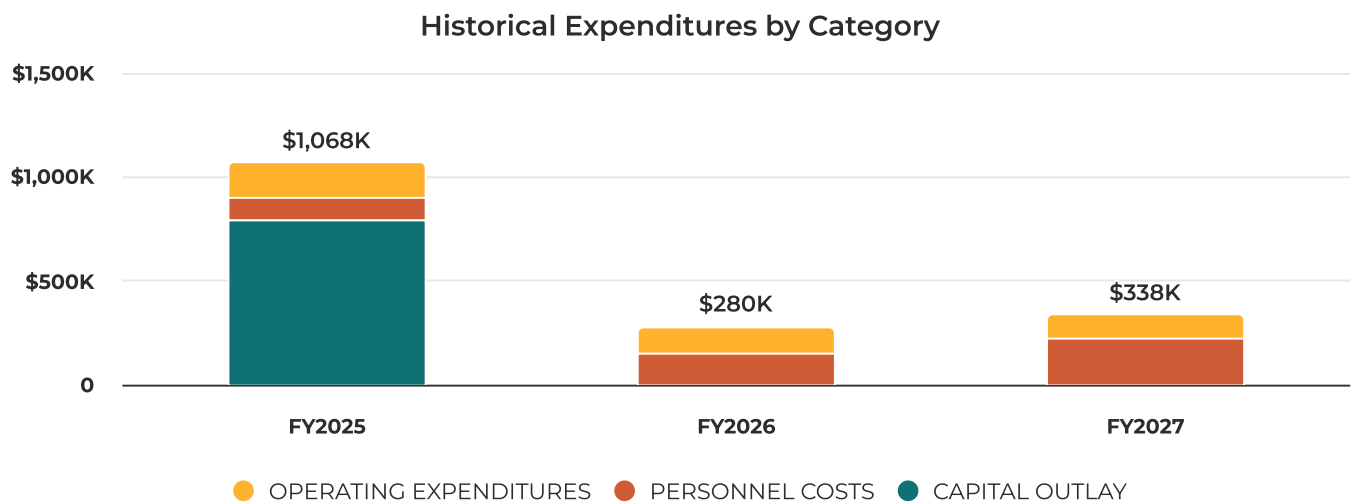
Historical Expenditures Across Department



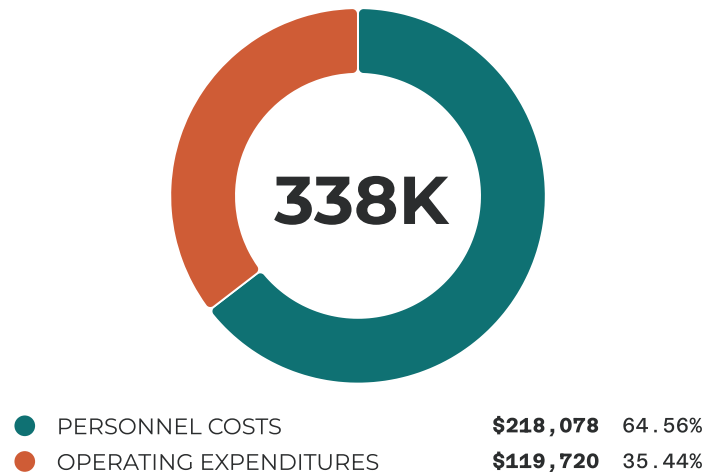
Expenditures by Fund



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

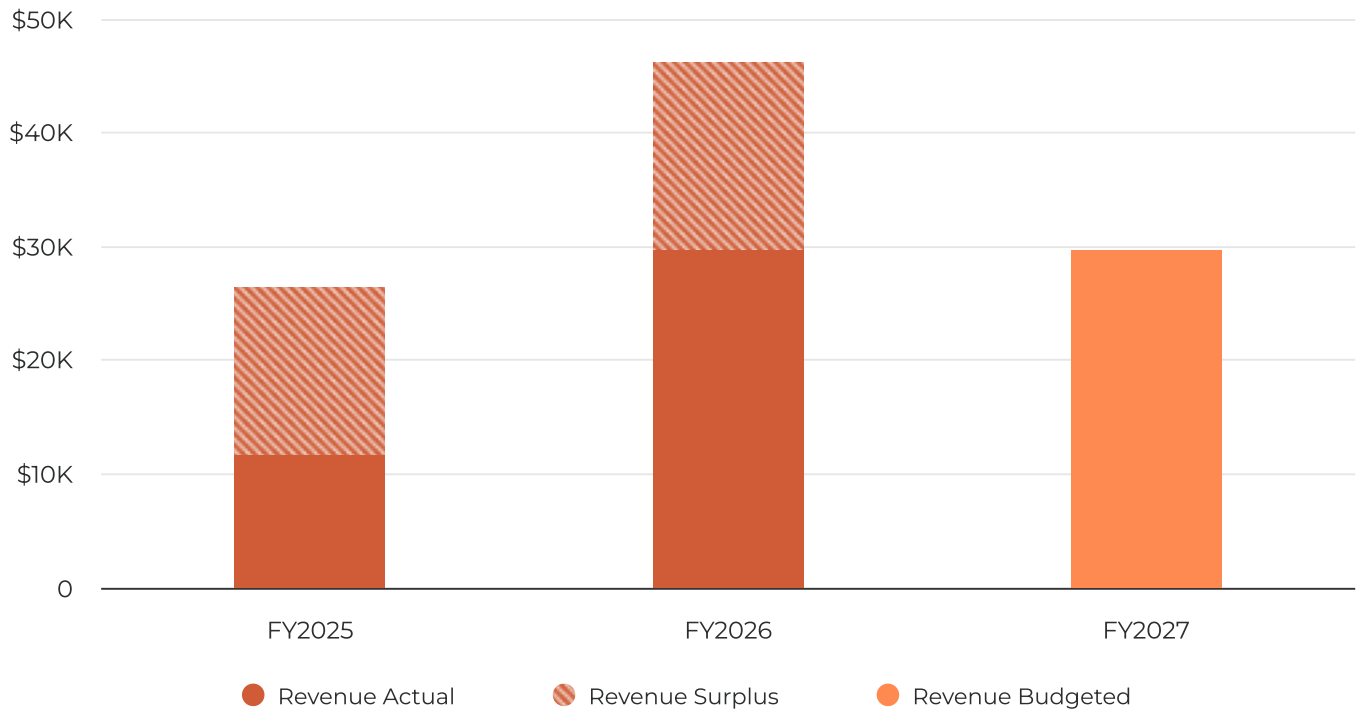
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$67,861	\$98,525	\$98,525	\$148,731	50.96%
OVERTIME	\$6,770	\$698	\$698	\$3,115	346.28%
PART-TIME WAGES	\$9,183	\$12,348	\$12,348	-	-100.00%
SICK TIME BUY BACK	\$895	\$442	\$442	\$990	123.98%
ONE-TIME PAY ADJUSTMENT	\$590	\$1,088	\$1,088	\$1,055	-3.03%
RETIREMENT	\$6,122	\$9,137	\$9,137	\$18,756	105.28%
SOCIAL SECURITY	\$6,207	\$8,698	\$8,698	\$11,819	35.88%
WORKER'S COMPENSATION	\$1,283	\$1,867	\$1,867	\$2,325	24.53%
GROUP INSURANCE	\$11,407	\$17,625	\$17,625	\$30,687	74.11%
CELL PHONE	-	\$600	\$600	\$600	-
Total PERSONNEL COSTS	\$110,318	\$151,028	\$151,028	\$218,078	44.40%
OPERATING EXPENDITURES					
POSTAGE	\$10	\$100	\$100	-	-100.00%
COMMUNICATIONS	\$1,449	-	-	-	-
EDUCATION & TRAINING	-	\$1,270	\$1,270	\$2,500	96.85%
INSURANCE	\$4,390	\$5,481	\$5,481	\$5,481	-
RENTAL	-\$21	\$1,380	\$1,380	\$1,380	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
UTILITIES	\$12,745	\$14,052	\$14,052	\$14,052	-
DUES & SUBSCRIPTIONS	-	\$100	\$100	-	-100.00%
OUTSIDE PROFESSIONALS	\$3,100	\$200	\$200	\$200	-
SENIOR CITIZEN DANCE	\$10,832	\$14,720	\$14,720	\$14,720	-
SPECIAL SERVICES	-	\$200	\$200	\$200	-
PEST AND GERM CONTROL	\$540	\$600	\$600	\$600	-
CONTRACT SERVICES	\$24,453	\$25,432	\$25,432	\$26,632	4.72%
JANITORIAL SERVICE	\$350	\$6,000	\$6,000	\$9,060	51.00%
RECREATION SUPPLIES	\$12,091	\$10,725	\$10,725	\$10,725	-
OFFICE SUPPLIES	\$14,676	\$2,200	\$2,200	\$2,200	-
WEARING APPAREL	\$1,068	\$1,050	\$1,050	\$450	-57.14%
PHOTO & DUPLICATION	\$160	\$120	\$120	\$120	-
JANITORIAL SUPPLIES	\$9,849	\$5,500	\$5,500	\$4,500	-18.18%
OPERATING SUPPLIES	\$66,479	\$11,800	\$11,800	\$11,800	-
COMPUTER SUPPLIES	\$1,089	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	-	\$500	\$500	-	-100.00%
BUILDING MAINTENANCE	\$6,497	\$27,500	\$27,500	\$15,100	-45.09%
Total OPERATING EXPENDITURES	\$169,757	\$128,930	\$128,930	\$119,720	-7.14%
CAPITAL OUTLAY					
BUILDING IMPROVEMENTS	\$787,541	\$6,760	-	-	-100.00%
Total CAPITAL OUTLAY	\$787,541	\$6,760	-	-	-100.00%
Total Expenditures	\$1,067,617	\$286,718	\$279,958	\$337,798	17.82%

Revenue Summary

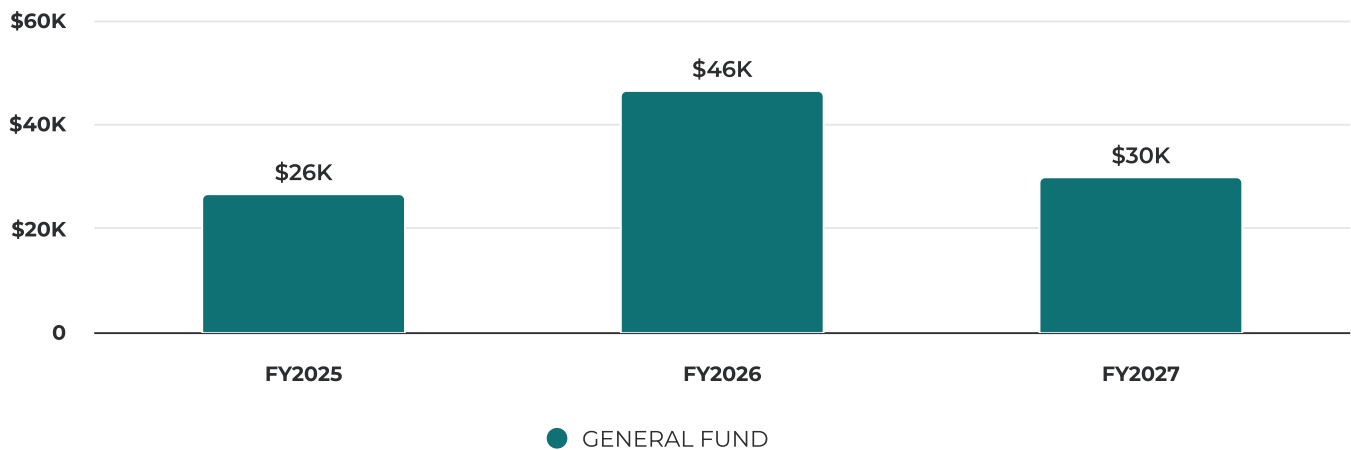
Budgeted revenues remain unchanged for FY 2027.

Historical Revenues Across Department

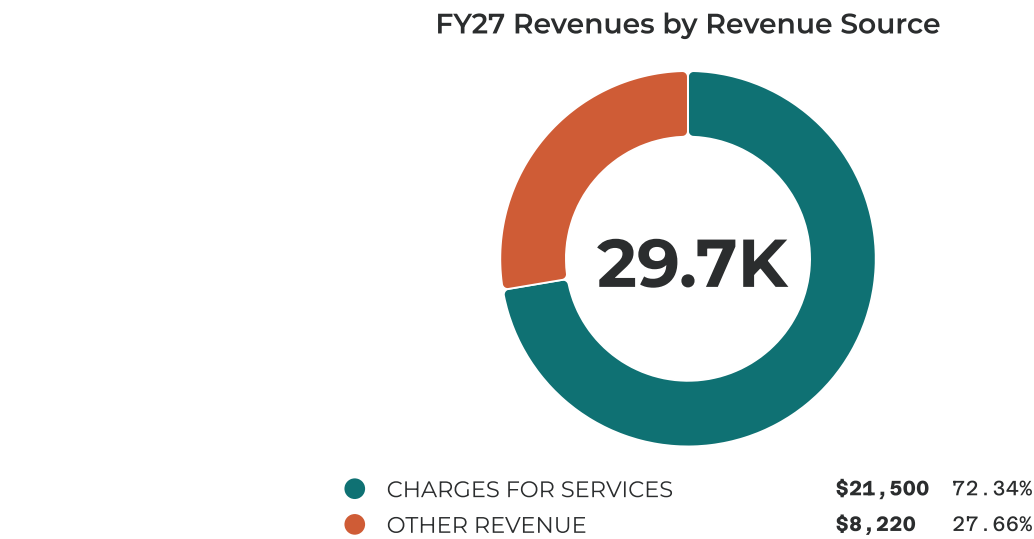
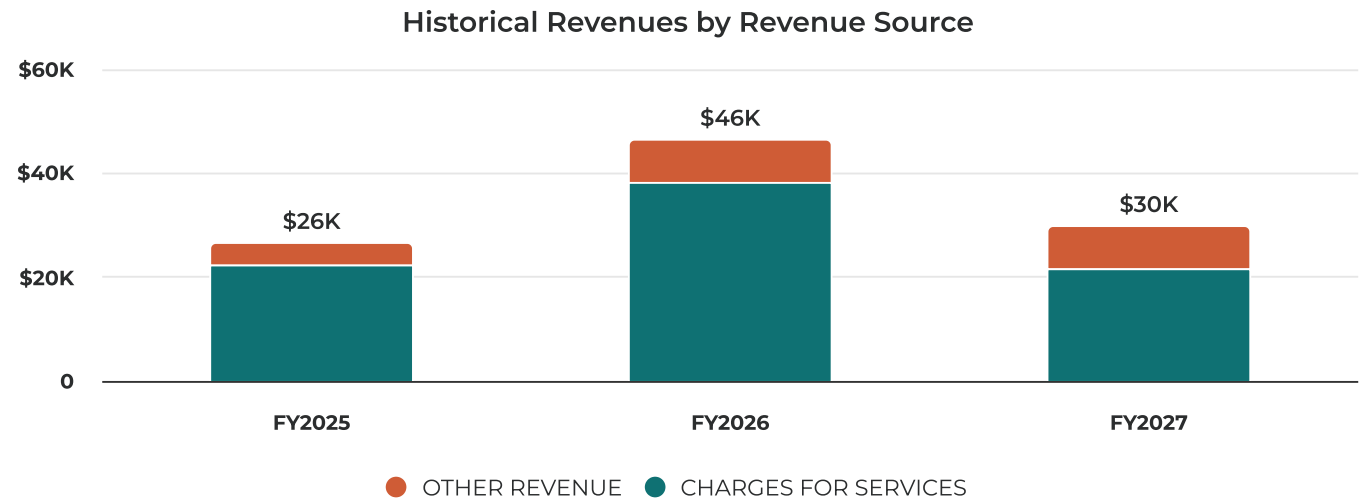


Revenues by Fund

Historical Revenues by Fund



Revenues by Revenue Source

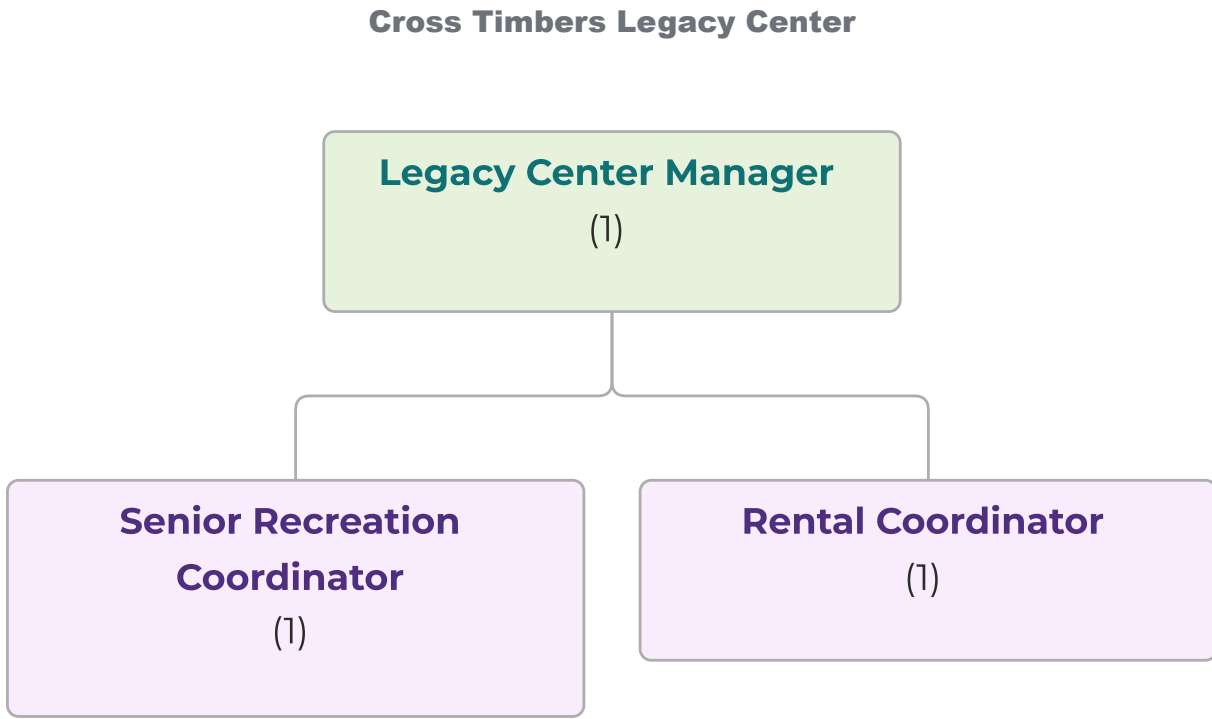


Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CHARGES FOR SERVICES	\$22,157	\$21,500	\$38,000	\$21,500	-
OTHER REVENUE	\$4,316	\$8,220	\$8,270	\$8,220	-
Total Revenues	\$26,473	\$29,720	\$46,270	\$29,720	-

Personnel Summary

There are three full-time employees assigned to the Cross Timbers Legacy Center. The vacant part-time senior center assistant position was upgraded to a full-time rental coordinator.



Summary of Goals

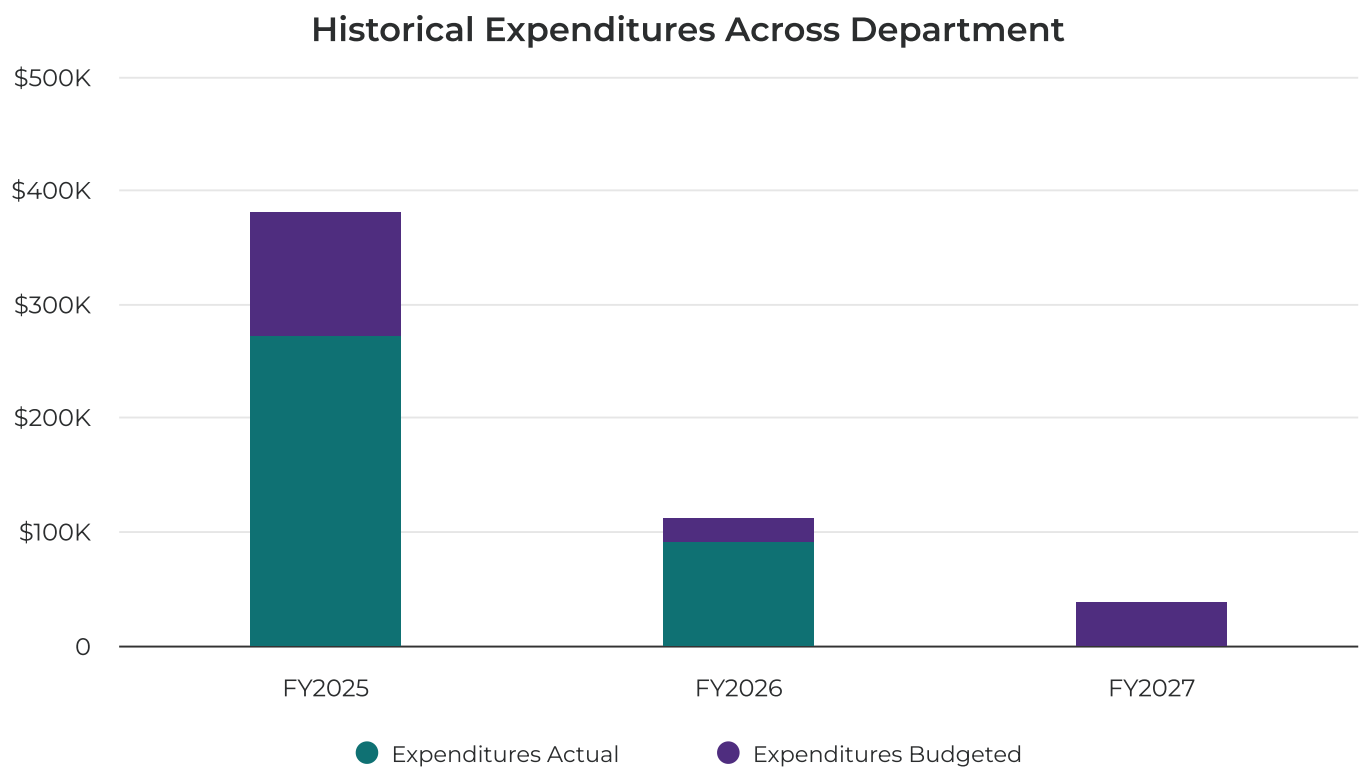
- Provide highly trained, qualified personnel for the adequate management of the senior citizen programs.
- Provide interesting and educational programs.
- Provide a safe, clean and healthful environment for employees and citizens.
- Coordinate rental of the facility without negatively impacting programming.
- Prolong the useful life of major building components of the Cross Timbers Legacy Center.

SPLASHVILLE AQUATIC CENTER

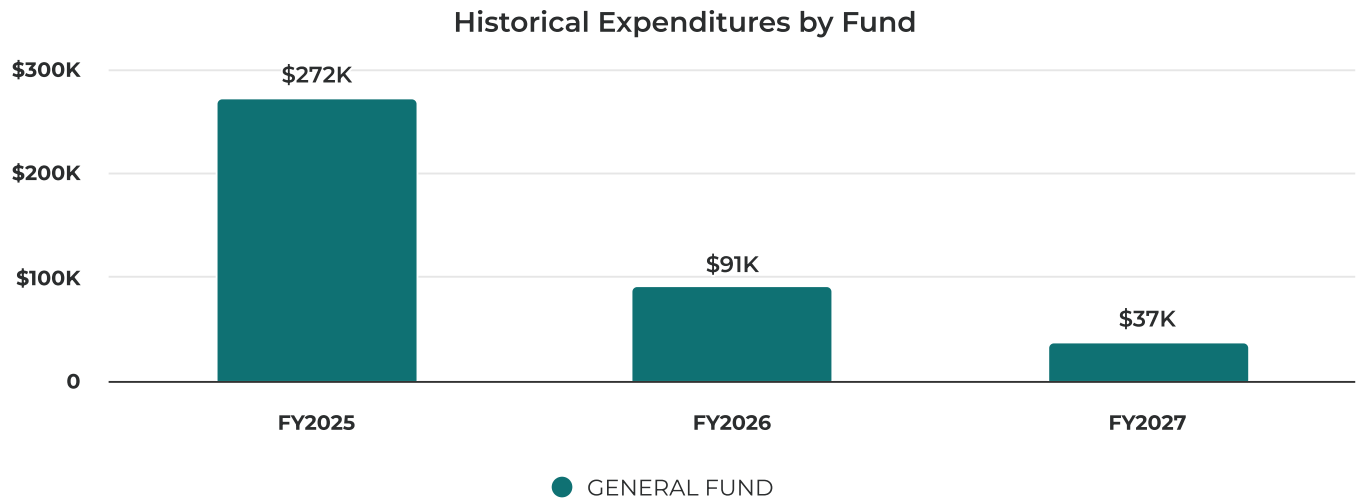
The former Splashville aquatic center facility is currently undergoing renovation as part of a capital improvement project to enhance recreational offerings in the community. During construction, operational funding has been reduced to reflect only necessary expenditures. The redevelopment will transform the space into four pickleball courts, a splashpad, a children’s turf play area, and a restaurant, creating a modern, multi-use destination for residents and visitors.

Expenditure Summary

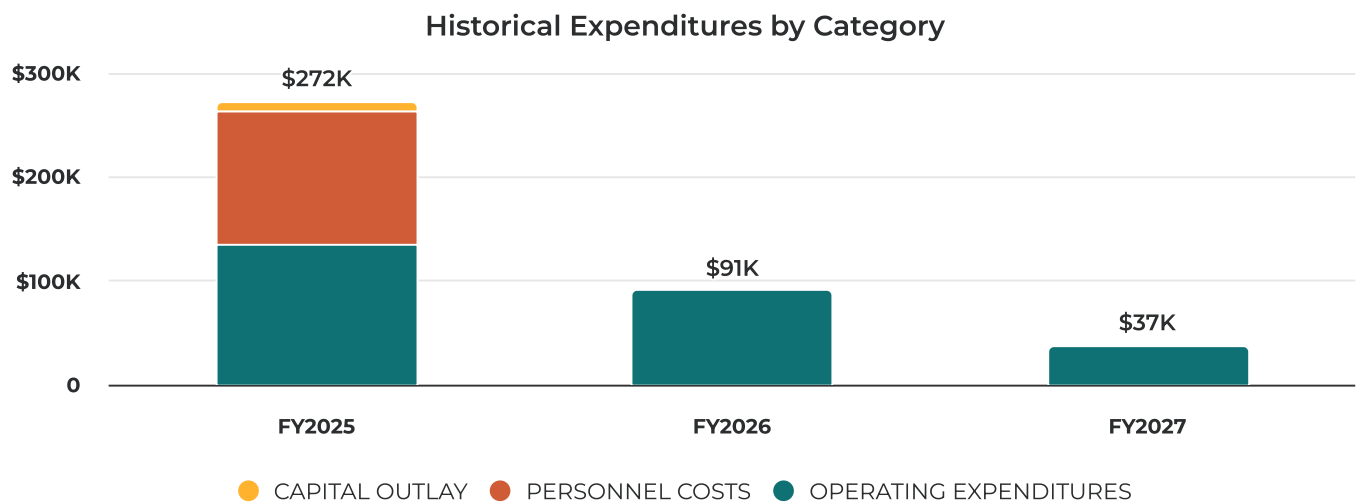
Budgeted expenditures decreased 67%, or approximately \$75,000. Only necessary expenditures for insurance and utilities is budgeted during FY 2027 due to the renovation.



Expenditures by Fund



Expenditures by Category



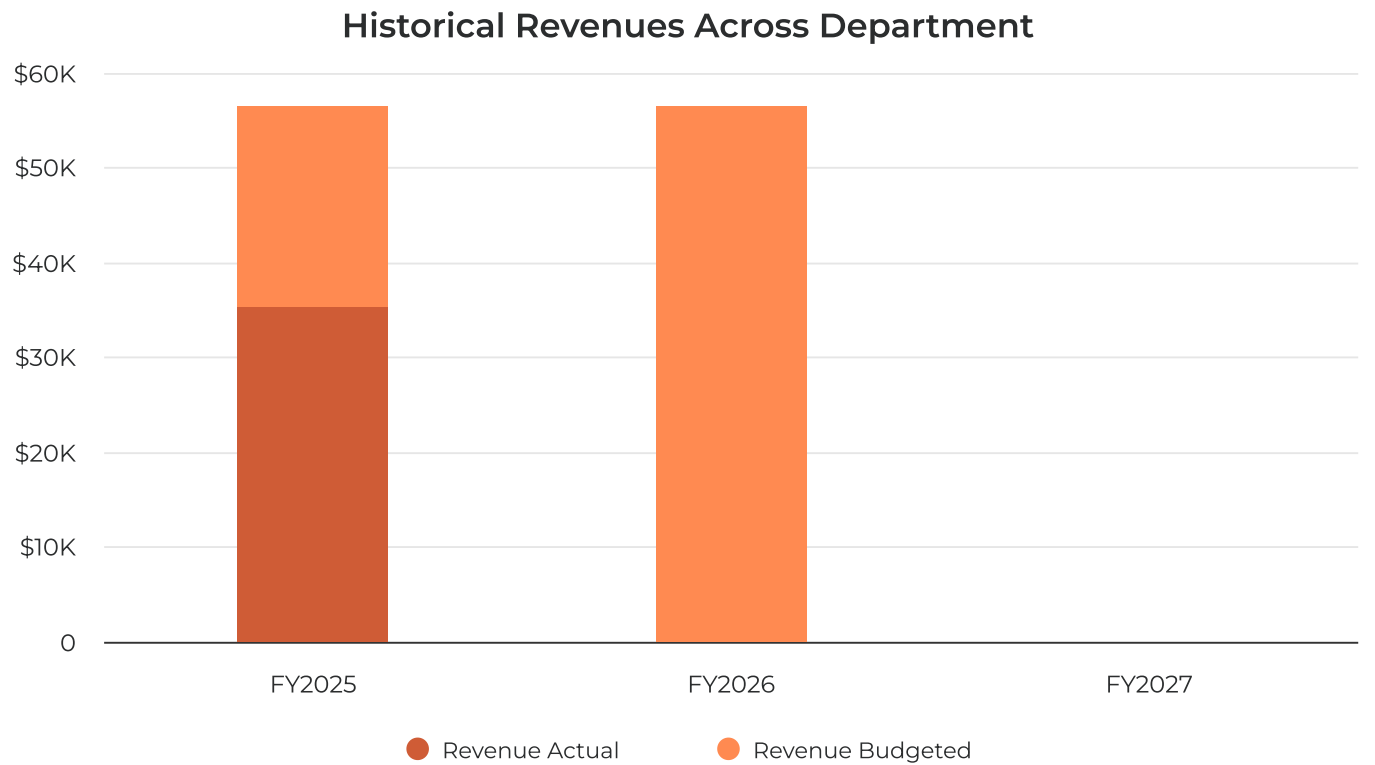
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
PART-TIME WAGES	\$116,610	\$10,400	-	-	-100.00%
SOCIAL SECURITY	\$8,921	\$796	-	-	-100.00%
WORKERS COMPENSATION	\$2,615	\$171	\$142	-	-100.00%
Total PERSONNEL COSTS	\$128,146	\$11,367	\$142	-	-100.00%
OPERATING EXPENDITURES					
COMMUNICATION S	\$530	-	\$30	-	-
EDUCATION & TRAINING	\$9,005	-	-	-	-
INSURANCE	\$5,056	\$6,313	\$6,041	\$7,261	15.02%
UTILITIES	\$57,271	\$30,000	\$21,000	\$30,000	-
PEST AND GERM CONTROL	\$420	\$1,080	\$500	-	-100.00%
CONTRACT SVC- OTHER	\$400	-	-	-	-
SPECIAL EVENTS	\$770	-	-	-	-
CHEMICALS AND POOL SUPPLIES	\$16,654	\$10,000	\$4,000	-	-100.00%
AQUATIC SUPPLIES	\$2,761	-	-	-	-
WEARING APPAREL	\$9,316	-	-	-	-
JANITORIAL SUPPLIES	\$439	\$1,325	-	-	-100.00%
OPERATING SUPPLIES	\$739	-	\$10	-	-
OTHER EQUIPMENT MAINTENANCE	\$3,050	-	-	-	-
COMPUTER MAINTENANCE	\$2,004	\$1,500	-	-	-100.00%
BUILDING MAINTENANCE	\$11,554	\$51,219	\$55,626	-	-100.00%
SWIMMING POOL MAINTENANCE	\$14,184	-	\$3,200	-	-
Total OPERATING EXPENDITURES	\$134,154	\$101,437	\$90,407	\$37,261	-63.27%
CAPITAL OUTLAY					
OTHER EQUIPMENT	\$10,083	-	-	-	-
Total CAPITAL OUTLAY	\$10,083	-	-	-	-

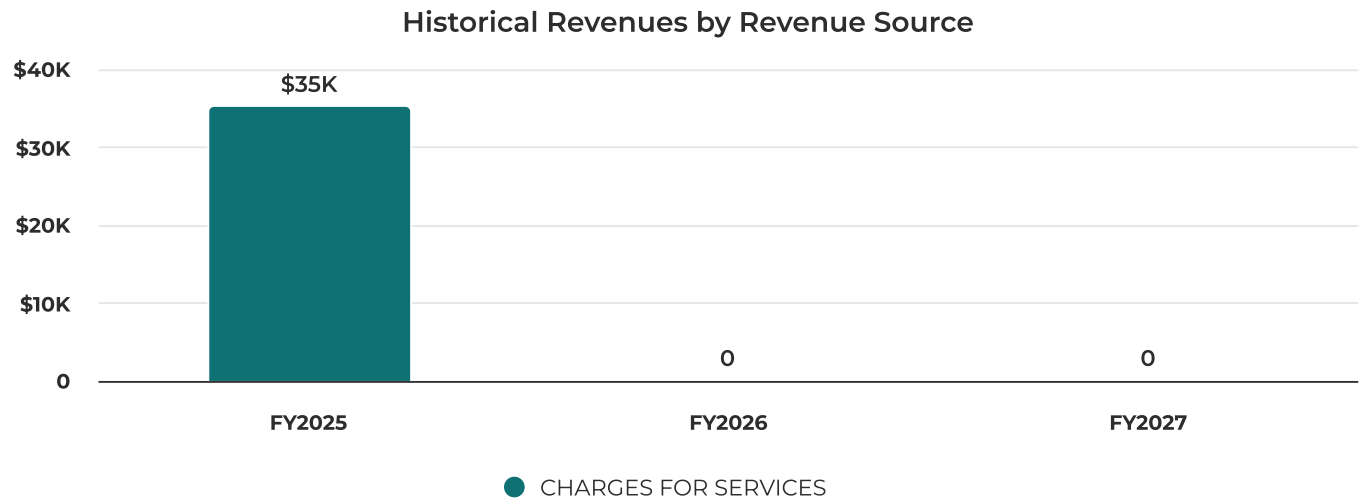
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
Total Expenditures	\$272,382	\$112,804	\$90,549	\$37,261	-66.97%

Revenue Summary

Revenue has not been budgeted for FY 2027 due to closure for renovation.



Revenues by Revenue Source



Personnel Summary

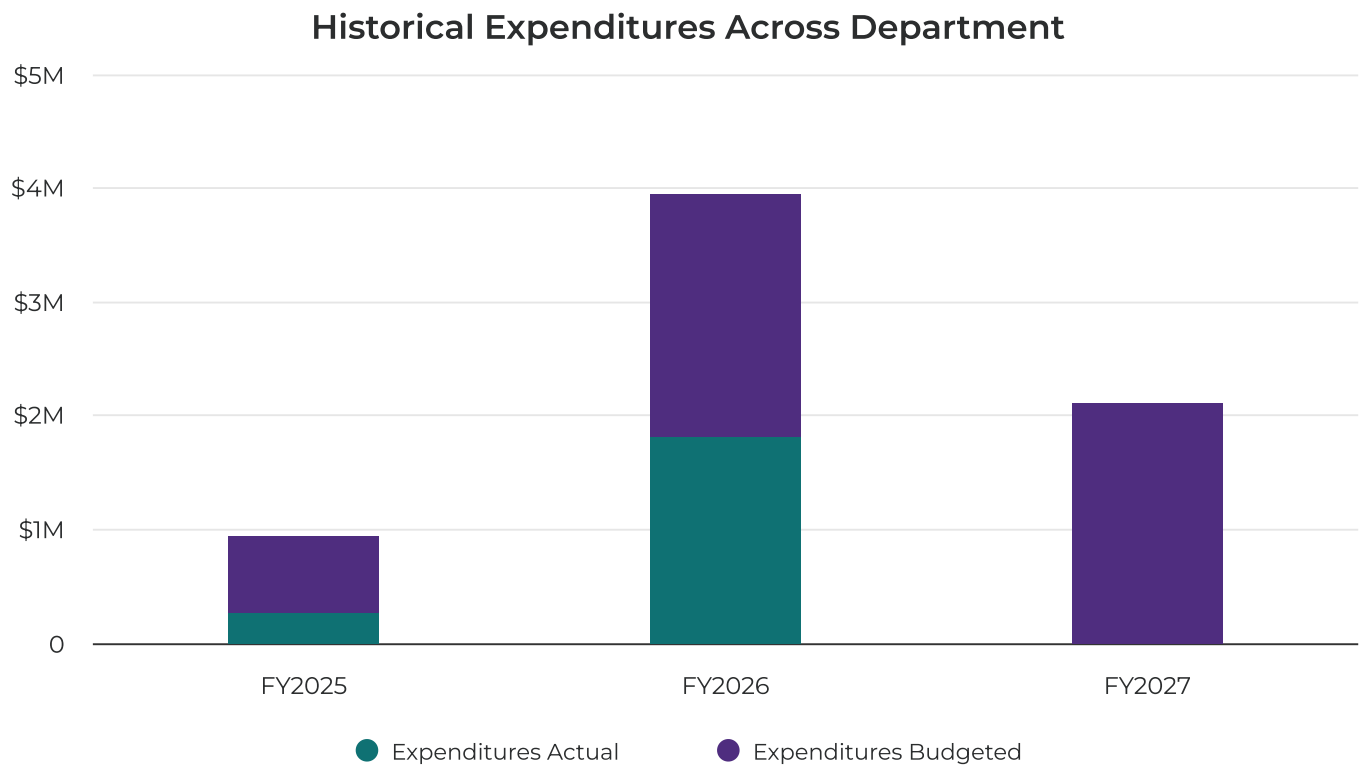
There are no budgeted employees in this department due to construction.

PARK AND RECREATION IMPROVEMENTS

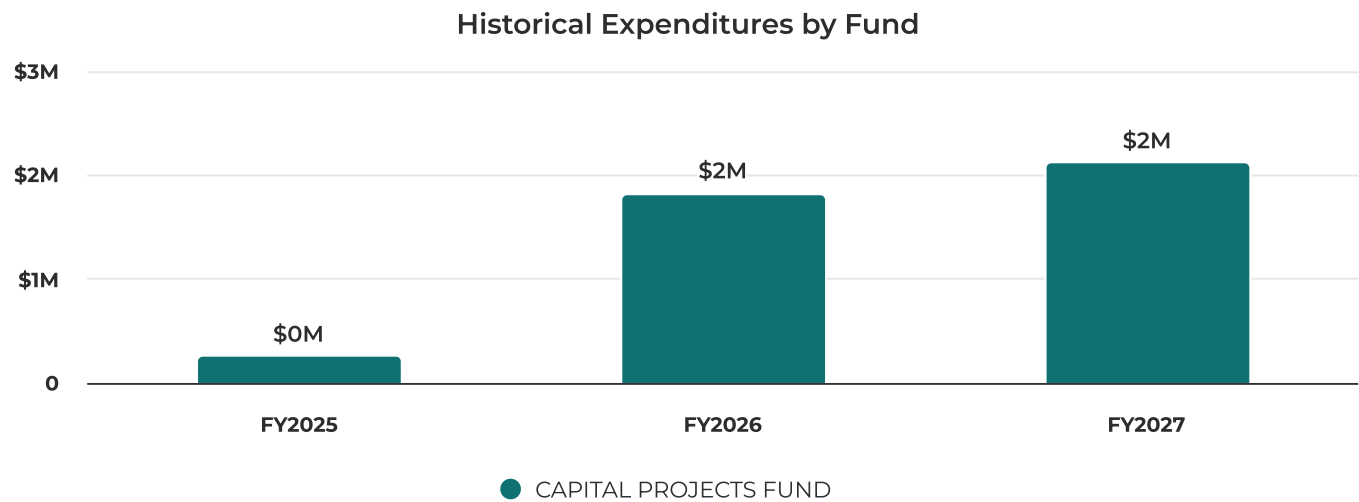
Major park and recreation improvements are budgeted in the Capital Projects Fund and are funded by general fund transfers and debt proceeds.

Expenditure Summary

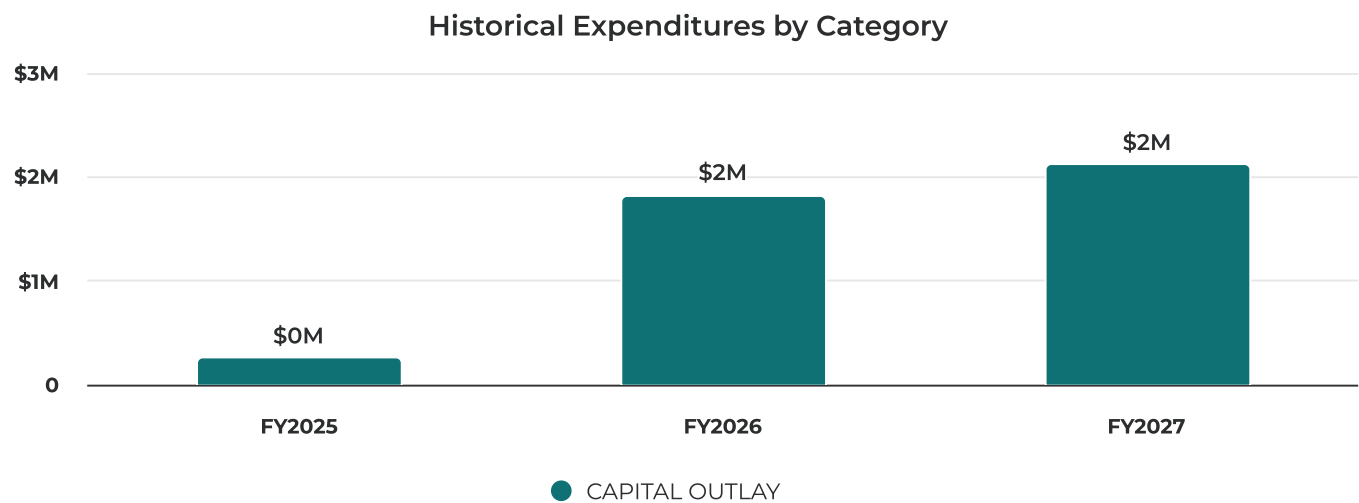
Budgeted expenditures decreased 46%, or approximately \$1.8 million. This is predominantly a result of construction progress on the new ball field at the main park, splash pad at Optimist Jaycee Park, and conversion to a splash pad at Splashville.



Expenditures by Fund



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CAPITAL OUTLAY					
AQUATICS CENTER	-	\$3,000,000	\$1,197,662	\$1,802,338	-39.92%
PARK IMPROVEMENTS	\$257,000	\$937,953	\$624,700	\$313,253	-66.60%
Total CAPITAL OUTLAY	\$257,000	\$3,937,953	\$1,822,362	\$2,115,591	-46.28%
Total Expenditures	\$257,000	\$3,937,953	\$1,822,362	\$2,115,591	-46.28%

Personnel Summary

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

DEVELOPMENT SERVICES

The Development Services Department provides planning and development services, building inspection services, and code compliance and oversees the city's food inspection program.

Planning and development services responsibilities include processing zoning changes, specific use permit requests, and other administrative tasks required by the city's Subdivision and Zoning Ordinances such as land-use and abandonment requests; processing Board of Adjustment variance requests, 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.

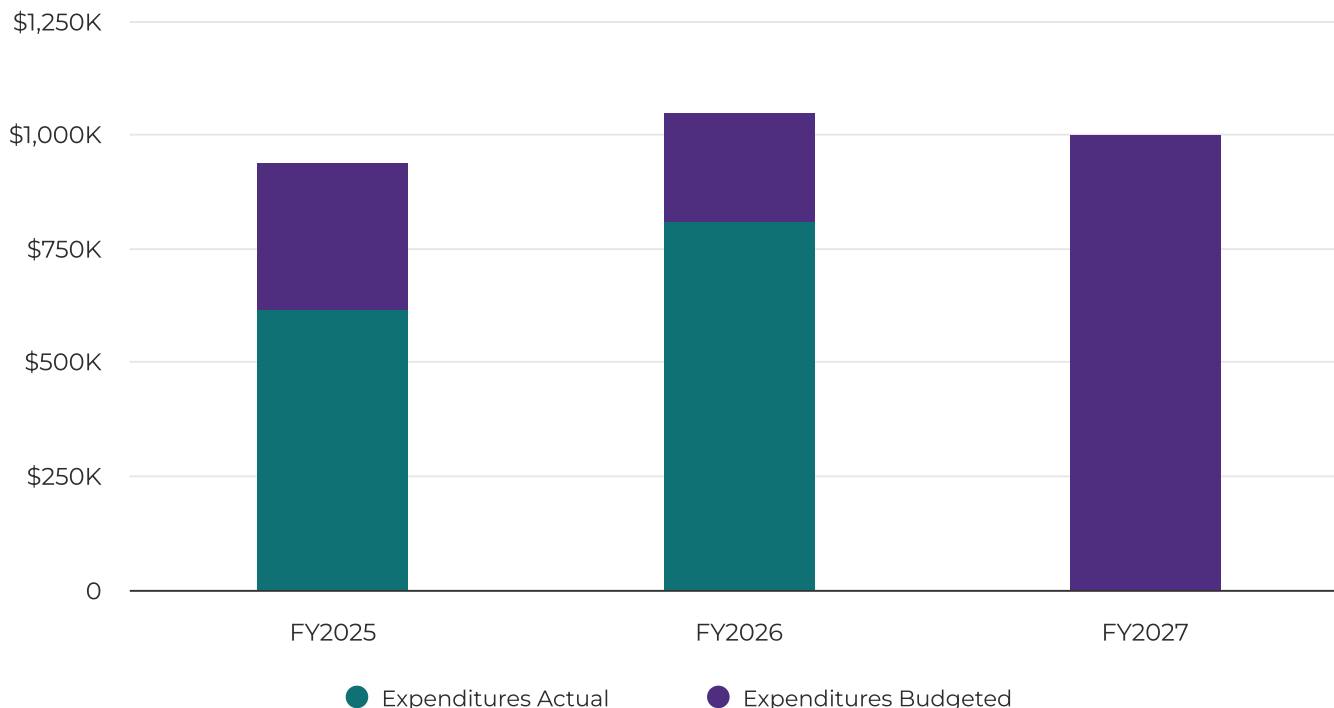
Inspection responsibilities include processing applications for construction and remodeling of structures; processing sign applications and demolition permits; and inspecting construction plans and structures to ensure compliance with building codes. These personnel also investigate zoning violations 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.

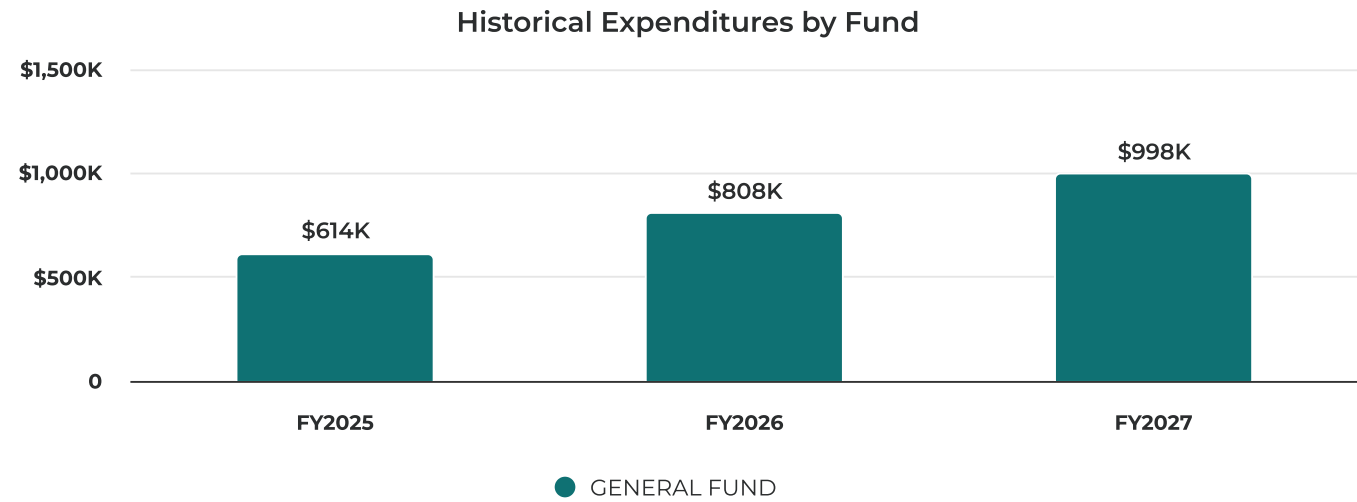
Expenditure Summary

Budgeted expenditures decreased 5%, or approximately \$50,000, a result of outside professional services decreasing as the land use regulation update project progresses. Personnel costs did increase 9%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department



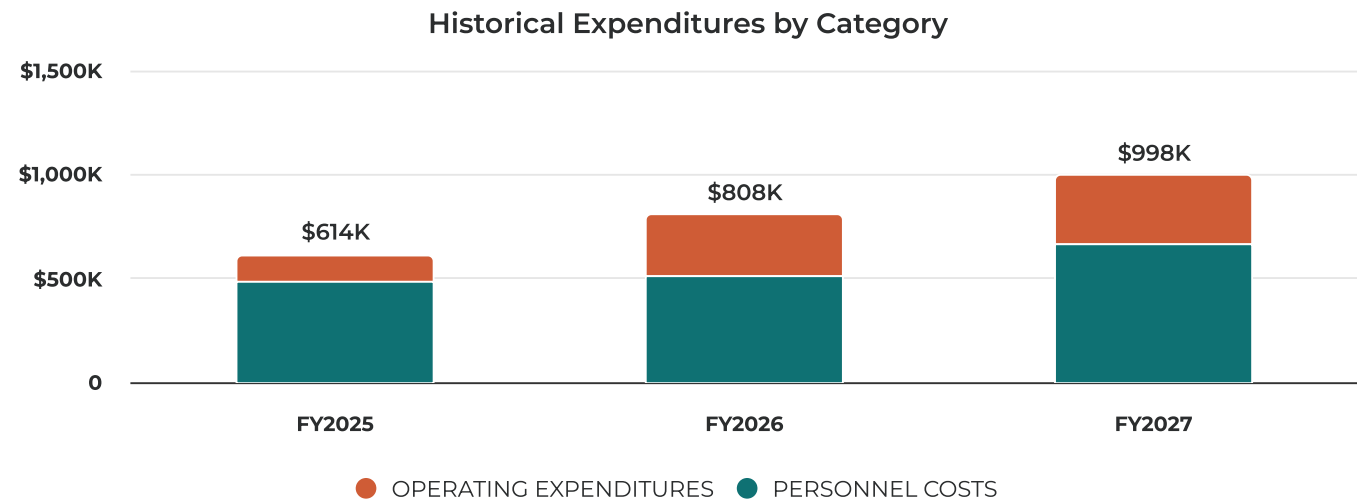
Expenditures by Fund



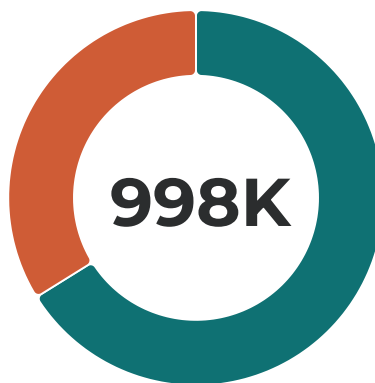
Expenditures by Fund

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (\$ Change)
GENERAL FUND	\$614,377	\$1,048,657	\$808,432	\$998,228	-\$50,429
Total Expenditures	\$614,377	\$1,048,657	\$808,432	\$998,228	-\$50,429

Expenditures by Category



FY27 Expenditures by Category



PERSONNEL COSTS	\$660,322	66.15%
OPERATING EXPENDITURES	\$337,906	33.85%

Expenditures by Category

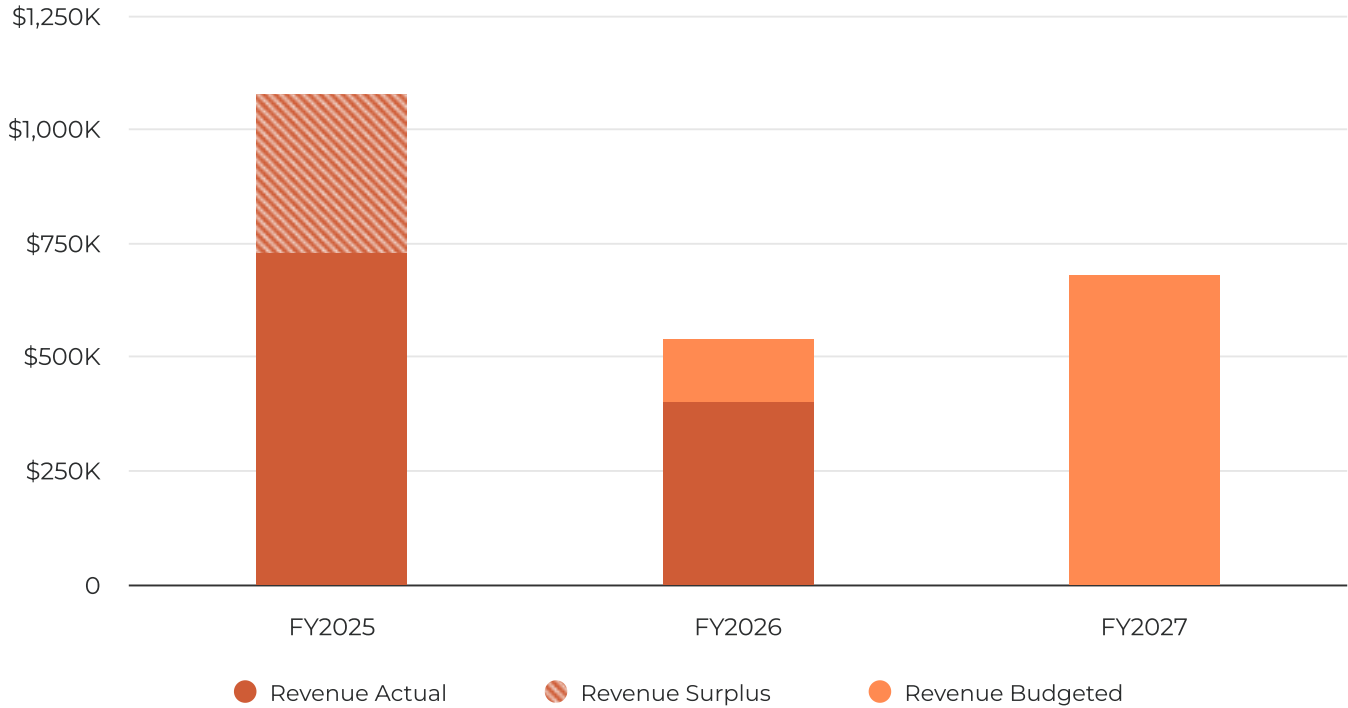
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$372,125	\$462,331	\$389,331	\$489,067	5.78%
OVERTIME	\$183	-	\$1,000	-	-
SICK TIME BUY BACK	\$3,818	\$4,205	\$4,066	\$4,322	2.78%
ONE-TIME PAY ADJUSTMENT	\$3,257	\$4,615	\$3,702	\$4,882	5.79%
RETIREMENT	\$32,362	\$43,355	\$34,355	\$62,858	44.98%
SOCIAL SECURITY	\$29,117	\$36,712	\$30,712	\$38,793	5.67%
WORKER'S COMPENSATION	\$1,103	\$1,200	\$991	\$1,122	-6.50%
GROUP INSURANCE	\$35,302	\$46,778	\$36,778	\$53,278	13.90%
CAR ALLOWANCE	\$5,420	\$5,400	\$5,400	\$5,400	-
CELL PHONE ALLOWANCE	\$602	\$600	\$600	\$600	-
Total PERSONNEL COSTS	\$483,289	\$605,196	\$506,935	\$660,322	9.11%
OPERATING EXPENDITURES					
POSTAGE	\$1,727	\$2,945	\$2,945	\$2,945	-
COMMUNICATIONS	\$5,954	\$5,604	\$6,980	\$8,616	53.75%
PRINTING	\$28	\$500	\$500	\$300	-40.00%
ADVERTISING & PUBLIC NOTICES	\$5,120	\$3,000	\$3,000	\$3,000	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TRAINING & EDUCATION	\$7,346	\$7,900	\$4,400	\$6,950	-12.03%
INSURANCE	\$3,252	\$4,060	\$4,653	\$4,652	14.58%
RENTAL	-	\$31,873	\$31,873	\$1,440	-95.48%
UTILITIES	-	\$3,000	\$3,000	\$5,700	90.00%
DUES & SUBSCRIPTIONS	\$125	\$1,055	\$1,055	\$505	-52.13%
OUTSIDE PROFESSIONALS	\$50,857	\$244,460	\$144,460	\$143,440	-41.32%
SPECIAL SERVICES	\$5,235	-	-	-	-
OFFICE SUPPLIES	\$2,392	\$19,608	\$21,100	\$2,450	-87.51%
WEARING APPAREL	\$2,131	\$2,100	\$2,100	\$2,100	-
PHOTO & DUPLICATION	-	-	\$350	\$600	-
JANITORIAL SUPPLIES	-	-	\$350	\$1,200	-
GAS & OIL	\$3,040	\$4,758	\$2,058	\$4,758	-
OPERATING SUPPLIES	-	\$260	\$260	\$200	-23.08%
CREDIT CARD FEES	\$32,700	\$40,000	\$25,000	\$40,000	-
VEHICLE MAINTENANCE	\$2,837	\$4,000	\$4,000	\$4,000	-
OTHER EQUIPMENT MAINTENANCE	-	-	\$75	-	-
COMPUTER MAINTENANCE	\$4,269	\$20,050	\$20,050	\$80,050	299.25%
BUILDING MAINTENANCE	-	\$23,288	\$23,288	-	-100.00%
RESIDENTIAL INCENTIVE PROGRAM	\$4,074	\$25,000	-	\$25,000	-
Total OPERATING EXPENDITURES	\$131,088	\$443,461	\$301,497	\$337,906	-23.80%
Total Expenditures	\$614,377	\$1,048,657	\$808,432	\$998,228	-4.81%

Revenue Summary

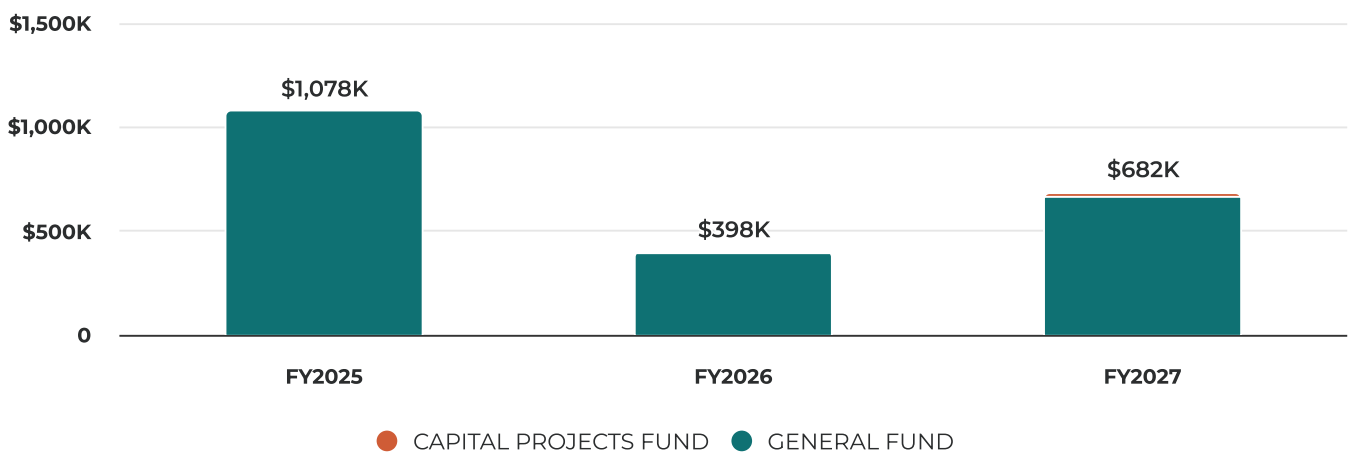
Budgeted revenues increased 26%, or approximately \$143,000, largely due to an increase in parkland dedication fees that will be used toward playground equipment replacement at Optimist Jaycee Park.

Historical Revenues Across Department

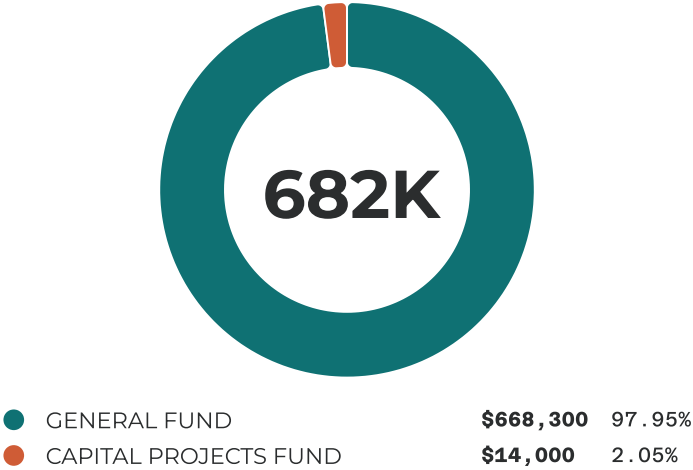


Revenues by Fund

Historical Revenues by Fund



FY27 Revenues by Fund

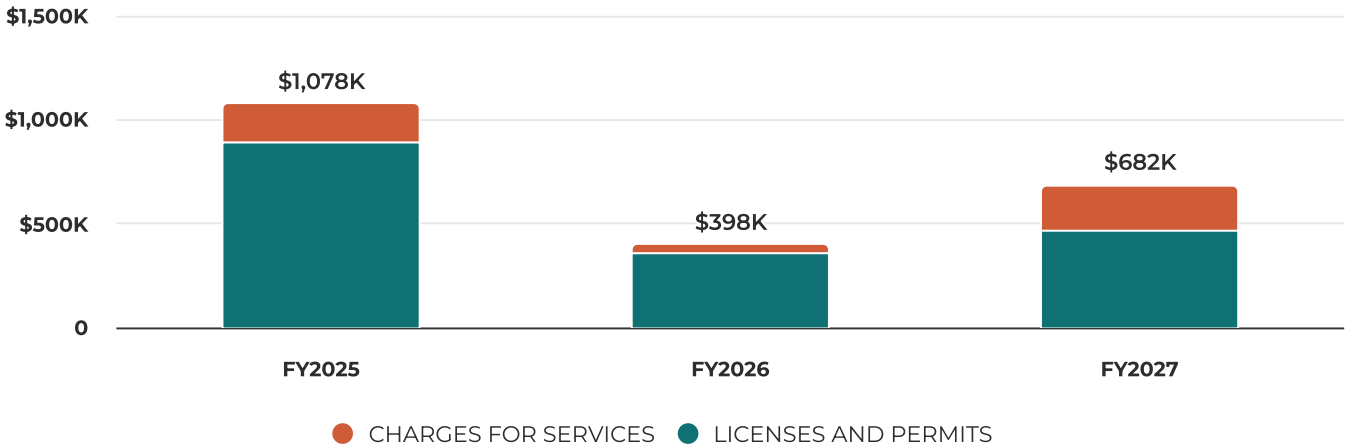


Revenues by Fund

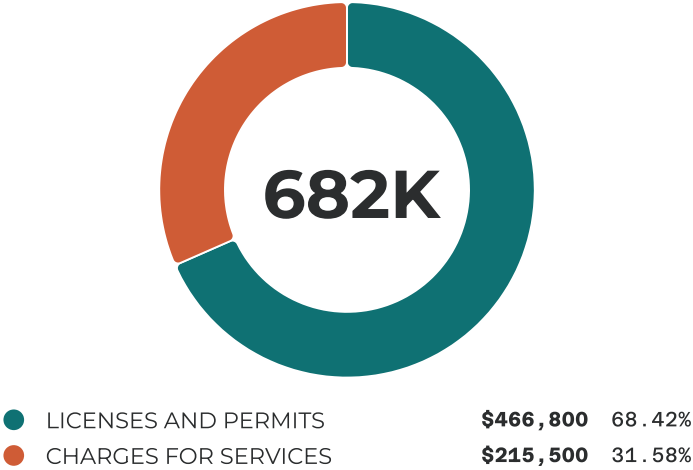
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
GENERAL FUND	\$1,077,470	\$525,423	\$396,300	\$668,300	27.19%
CAPITAL PROJECTS FUND	\$630	\$14,000	\$2,195	\$14,000	-
Total Revenues	\$1,078,100	\$539,423	\$398,495	\$682,300	26.49%

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source

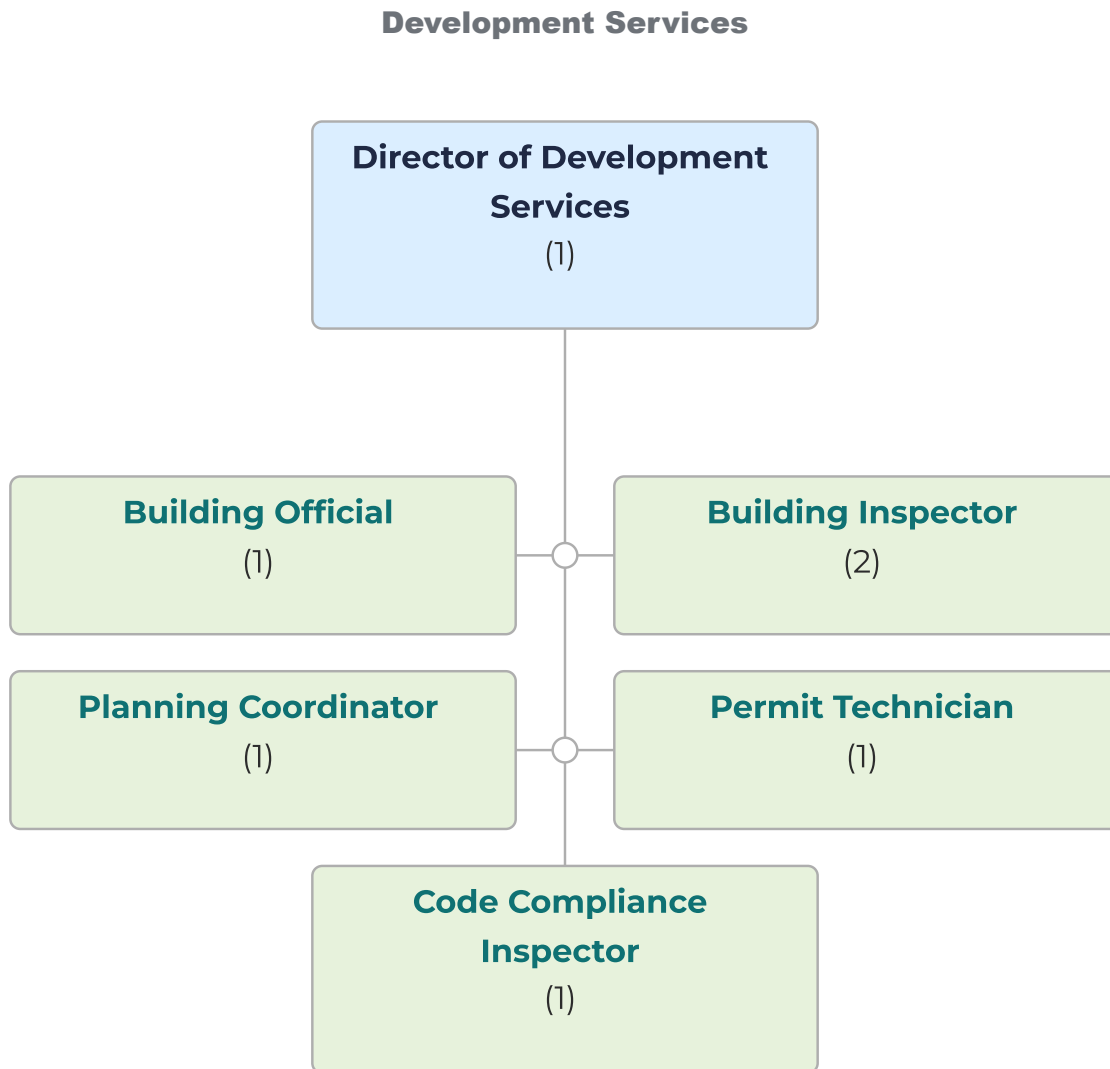


Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS	\$892,333	\$483,923	\$353,300	\$466,800	-3.54%
CHARGES FOR SERVICES	\$185,767	\$55,500	\$45,195	\$215,500	288.29%
Total Revenues	\$1,078,100	\$539,423	\$398,495	\$682,300	26.49%

Personnel Summary

There are seven full-time employees assigned to 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

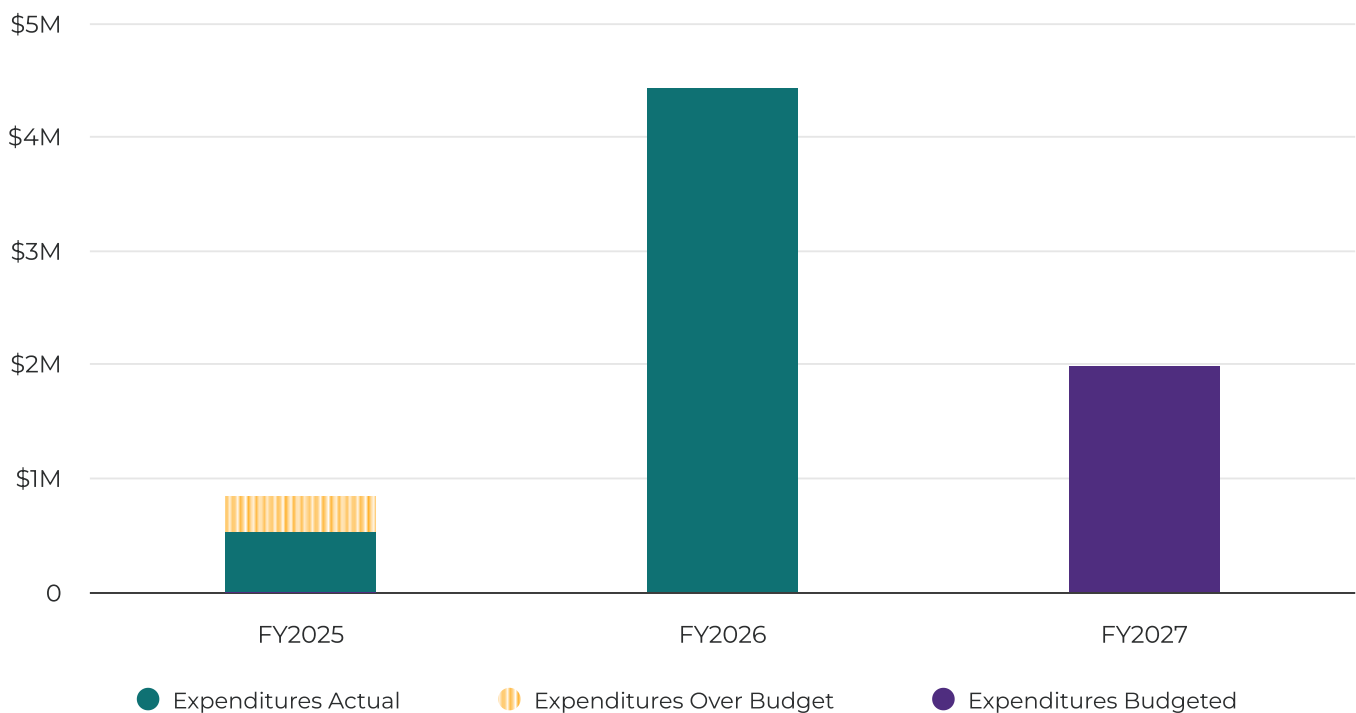
The Non-Departmental - General Fund is utilized to account for transfers from the General Fund to other Funds. These transfers include funds transferred to Capital Projects for the street maintenance program and other governmental capital improvements. They also include the transfer of funds to the Airport for personnel costs and the airport runway expansion project. FY 2027 will be the first year for funds transferred to the Unified Dispatch Fund for the city's portion of operational costs.

Debt for small capital assets attributable to multiple departments, as well as SBITA and lease expenditures, are also accounted for in this department.

Expenditure Summary

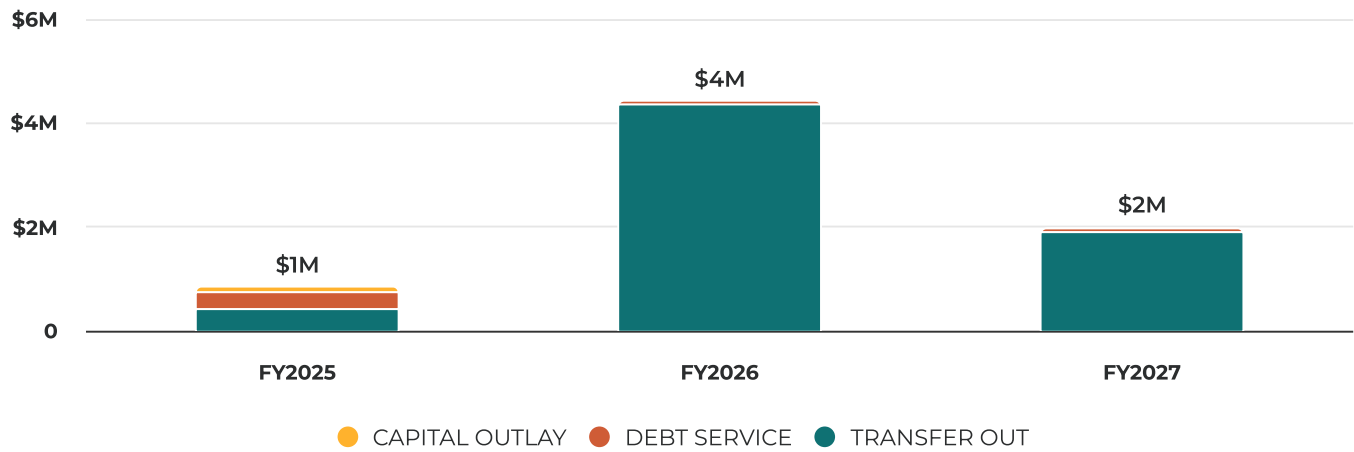
Budgeted expenditures decreased 55%, or approximately \$2.4, as the transfer for capital projects for the splash pad projects was a one-time transfer.

Historical Expenditures Across Department

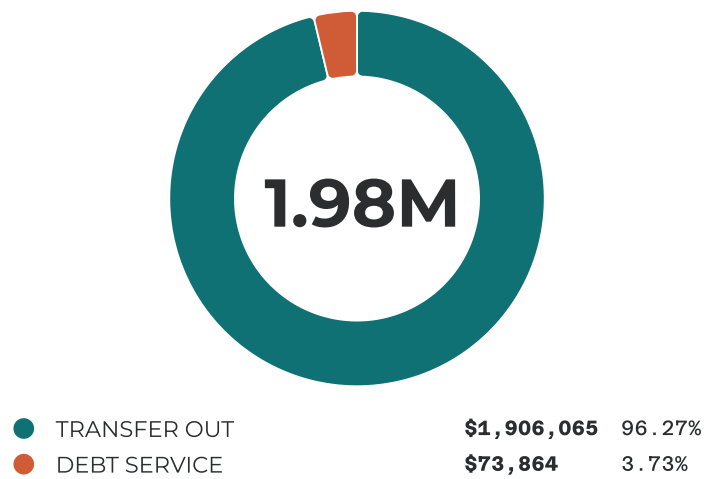


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CAPITAL OUTLAY					
CAPITAL OUTLAY- SBITAS	\$110,167	-	-	-	-
Total CAPITAL OUTLAY	\$110,167	-	-	-	-
DEBT SERVICE					
LEASE INTEREST	\$2,887	-	-	-	-
DEBT INTEREST	\$9,986	\$6,819	\$6,819	\$3,492	-48.79%
INTEREST - SBITAS	\$23,825	-	-	-	-
LEASE PRINCIPAL	\$62,134	-	-	-	-
DEBT PRINCIPAL	\$63,878	\$67,046	\$67,046	\$70,372	4.96%
PRINCIPAL - SBITAS	\$150,697	-	-	-	-
Total DEBT SERVICE	\$313,407	\$73,865	\$73,865	\$73,864	-
TRANSFER OUT					
TRANSFER OUT TO AIRPORT FUND	\$79,134	\$597,064	\$597,064	\$602,289	0.88%
TRANSFER OUT TO CAPITAL PROJ	\$342,946	\$3,755,949	\$3,755,949	\$276,131	-92.65%
TRANSFER TO UNIFIED DISPATCH	-	-	-	\$1,027,645	-
Total TRANSFER OUT	\$422,080	\$4,353,013	\$4,353,013	\$1,906,065	-56.21%
Total Expenditures	\$845,654	\$4,426,878	\$4,426,878	\$1,979,929	-55.27%

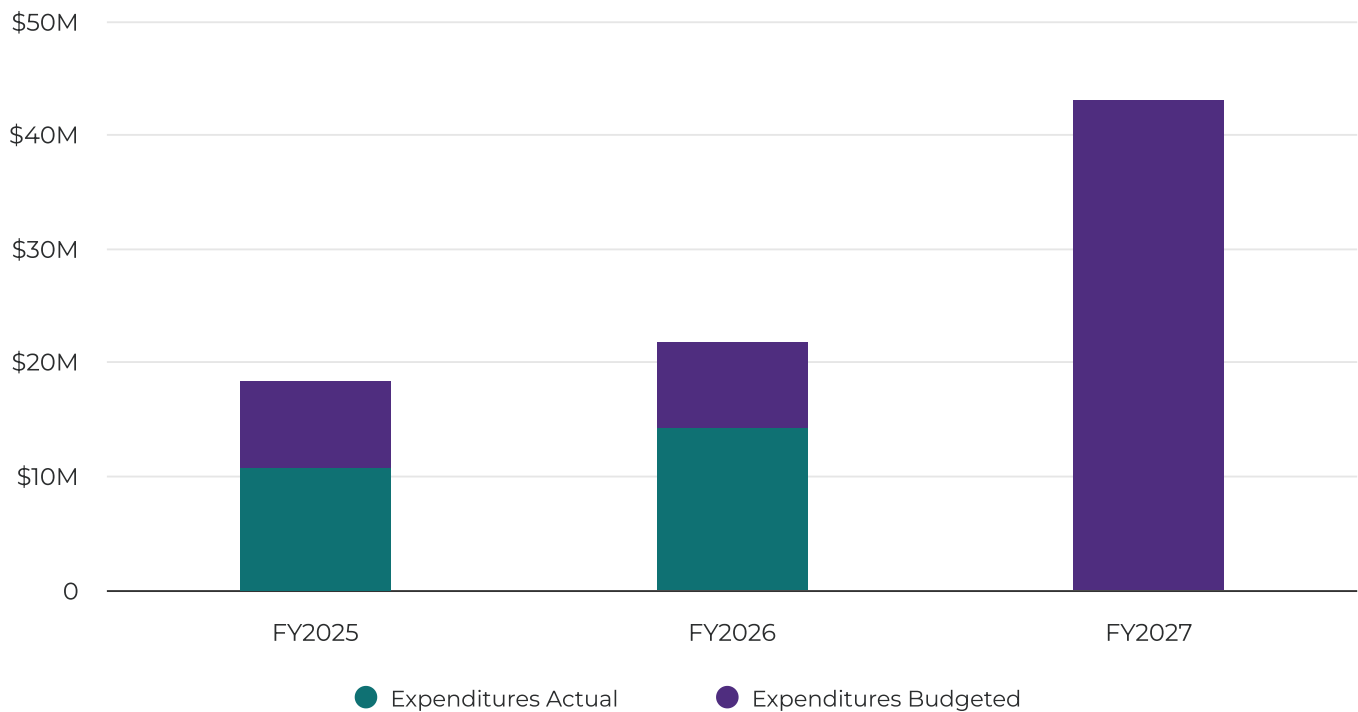
WATER AND WASTEWATER

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.

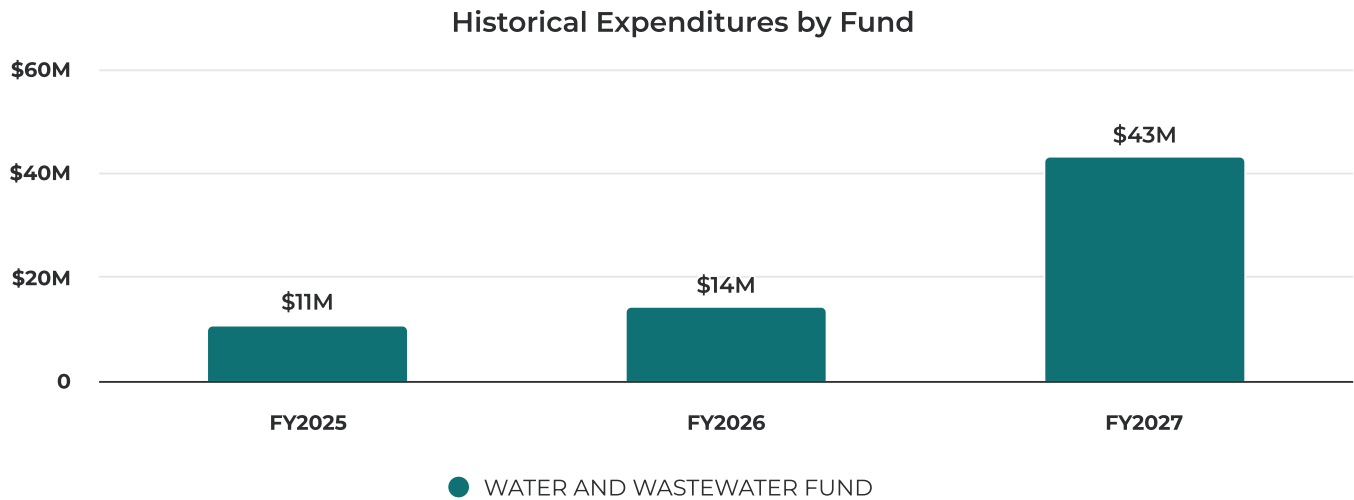
Expenditure Summary

Budgeted expenditures increased 98%, or approximately \$21.3 million, as a result of new capital projects budgeted for both water and wastewater and additional debt related to those projects. Personnel costs did increase 8%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department

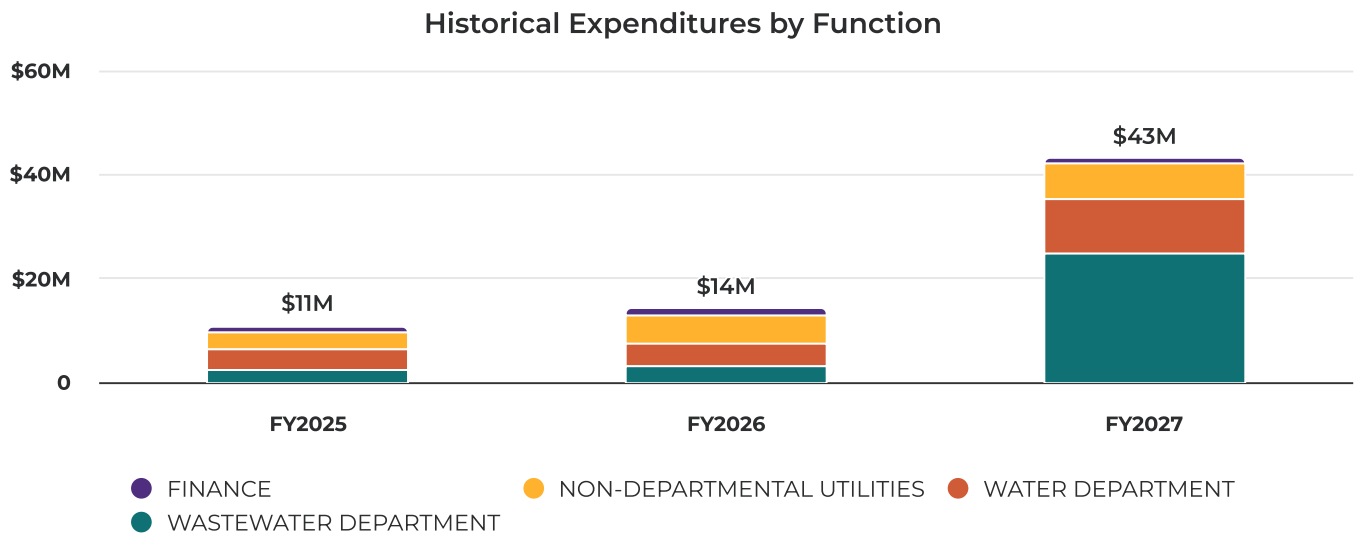


Expenditures by Fund

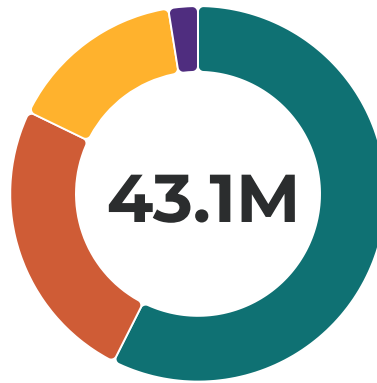


Expenditures by Function

The most significant expenditures are for Wastewater, as represented by the East Side Sewer Project Phase 3 in the amount of \$20 million.



FY27 Expenditures by Function



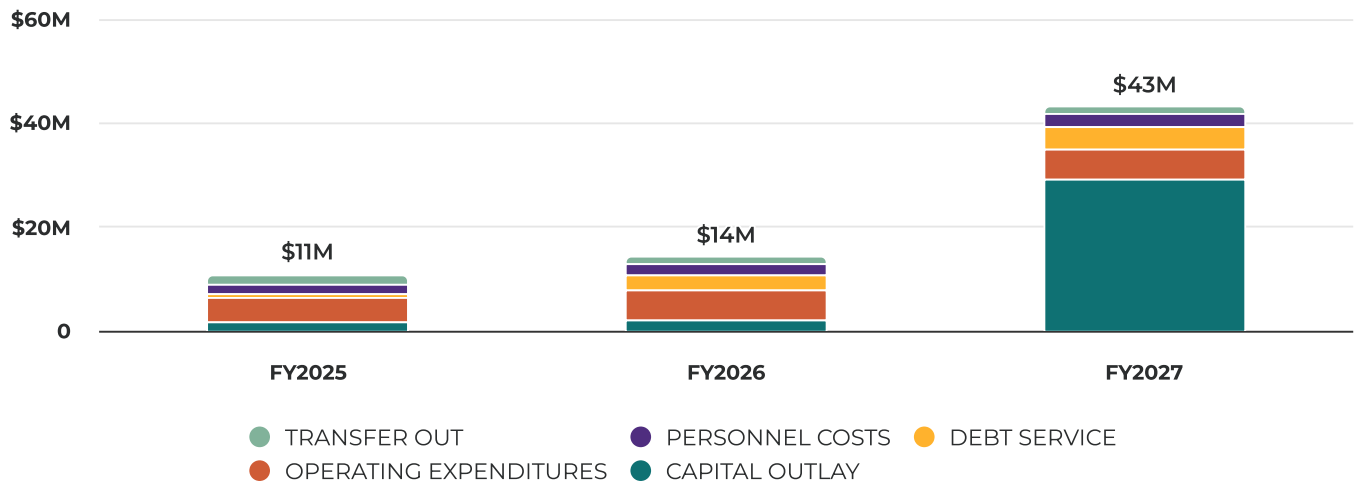
● WASTEWATER DEPARTMENT	\$24,739,483	57.41%
● WATER DEPARTMENT	\$10,670,753	24.76%
● NON-DEPARTMENTAL UTILITIES	\$6,587,464	15.29%
● FINANCE	\$1,091,619	2.53%

Expenditures by Function

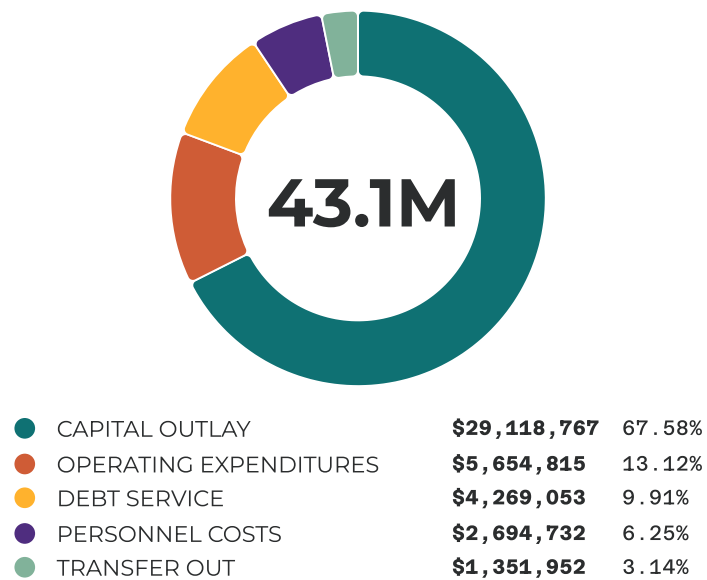
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
FINANCE	\$1,203,503	\$1,328,365	\$1,397,209	\$1,091,619	-17.82%
NON-DEPARTMENTAL UTILITIES	\$3,254,150	\$5,937,652	\$5,185,438	\$6,587,464	10.94%
WATER DEPARTMENT	\$3,869,839	\$8,422,481	\$4,430,964	\$10,670,753	26.69%
WASTEWATER DEPARTMENT	\$2,424,650	\$6,092,832	\$3,156,043	\$24,739,483	306.04%
Total Expenditures	\$10,752,142	\$21,781,330	\$14,169,654	\$43,089,319	97.83%

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



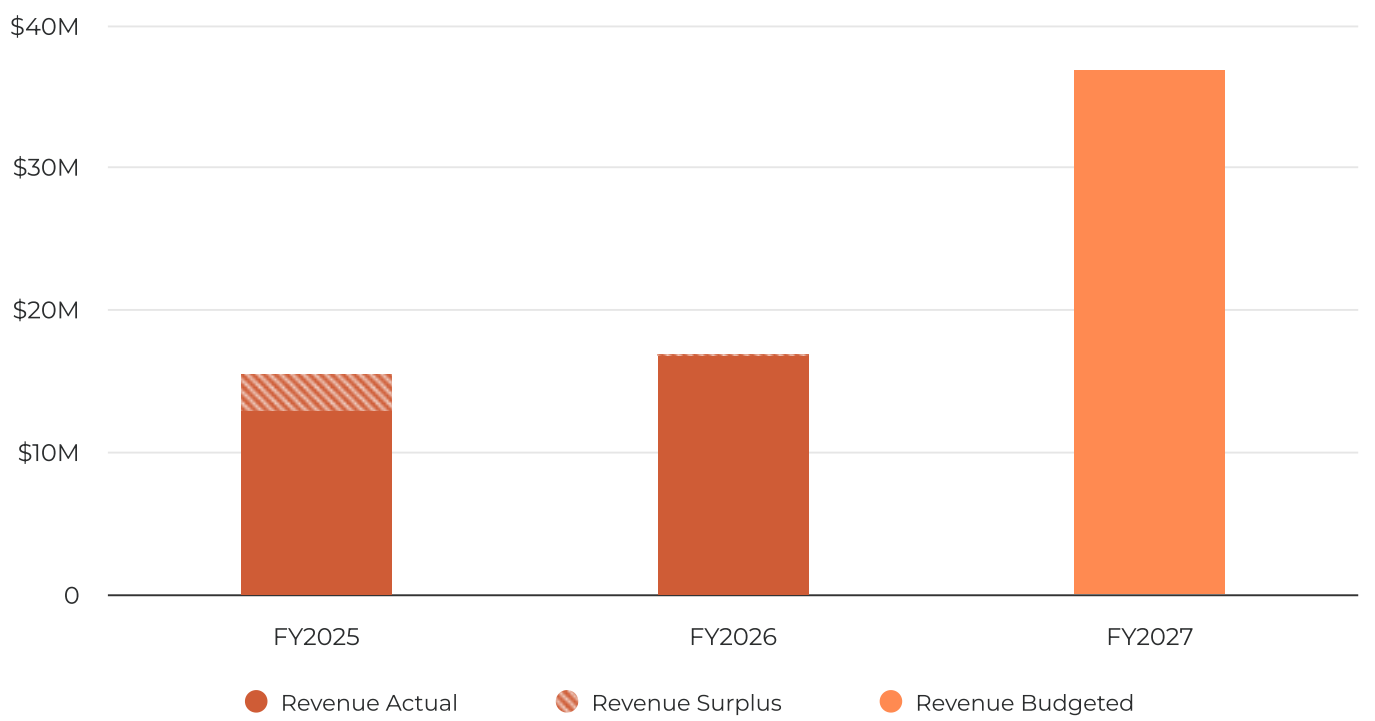
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS	\$1,957,018	\$2,503,732	\$2,287,395	\$2,694,732	7.63%
OPERATING EXPENDITURES	\$4,668,513	\$5,559,185	\$5,577,604	\$5,654,815	1.72%
CAPITAL OUTLAY	\$1,696,595	\$8,732,077	\$2,018,319	\$29,118,767	233.47%
DEBT SERVICE	\$712,332	\$3,657,886	\$2,957,886	\$4,269,053	16.71%
TRANSFER OUT	\$1,717,684	\$1,328,450	\$1,328,450	\$1,351,952	1.77%
Total Expenditures	\$10,752,142	\$21,781,330	\$14,169,654	\$43,089,319	97.83%

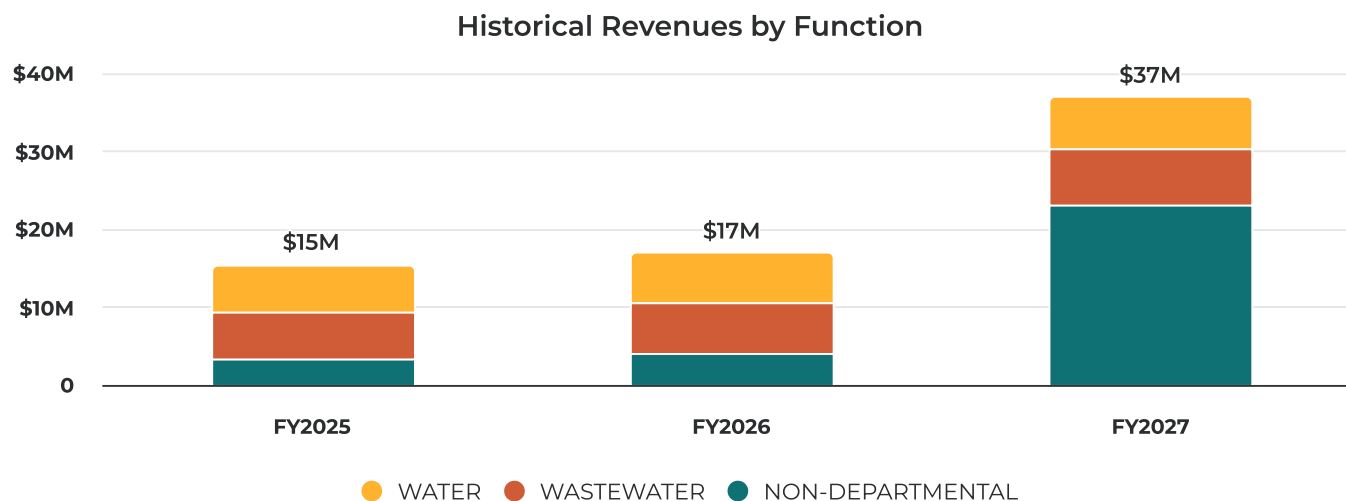
Revenue Summary

Budgeted revenues increased 120%, or approximately \$20 million, which is a consequence of anticipated debt proceeds from debt issuances for capital projects. Debt proceeds are classified as other revenue in non-departmental.

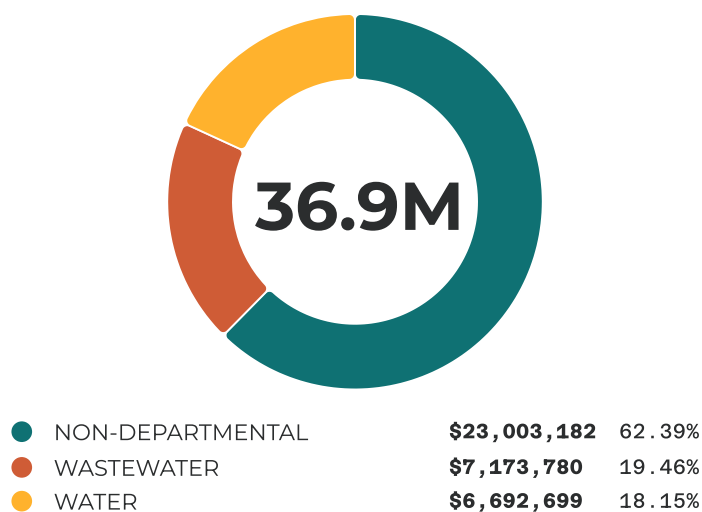
Historical Revenues Across Department



Revenues by Function



FY27 Revenues by Function

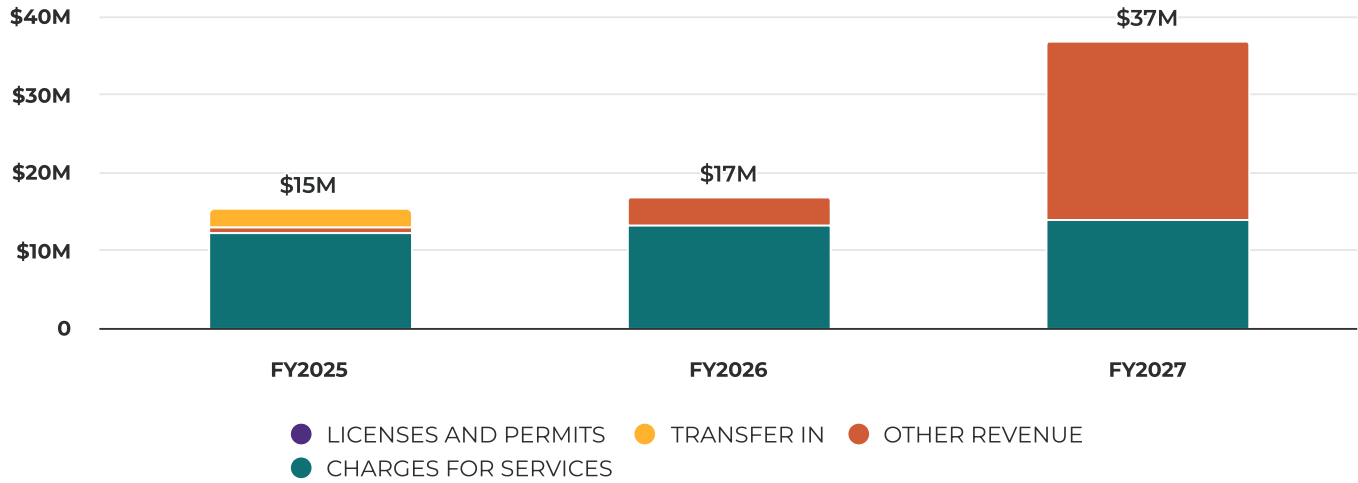


Revenues by Function

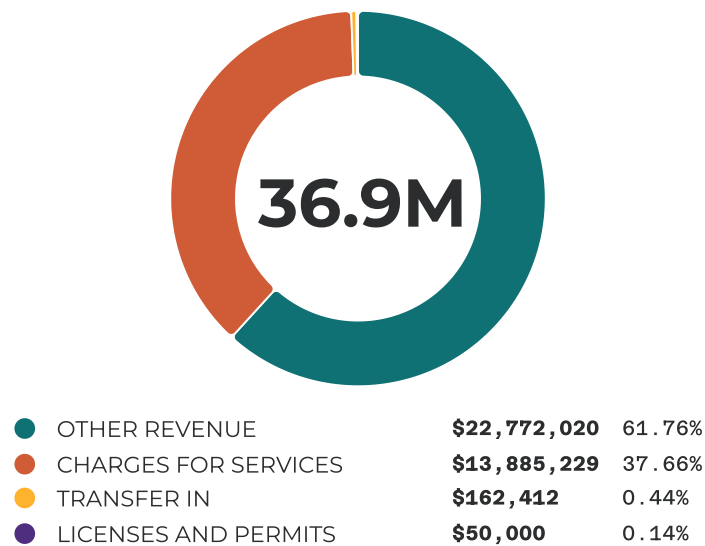
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
NON-DEPARTMENTAL	\$3,210,760	\$3,782,401	\$3,881,401	\$23,003,182	508.16%
WATER	\$6,107,703	\$6,500,494	\$6,405,488	\$6,692,699	2.96%
WASTEWATER	\$6,061,331	\$6,503,348	\$6,654,343	\$7,173,780	10.31%
Total Revenues	\$15,379,794	\$16,786,243	\$16,941,232	\$36,869,661	119.64%

Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget
LICENSES AND PERMITS	\$3,779	\$1,000	-	\$50,000
CHARGES FOR SERVICES	\$12,190,556	\$13,022,592	\$13,078,581	\$13,885,229
OTHER REVENUE	\$789,586	\$3,568,020	\$3,668,020	\$22,772,020
TRANSFER IN	\$2,395,873	\$194,631	\$194,631	\$162,412
Total Revenues	\$15,379,794	\$16,786,243	\$16,941,232	\$36,869,661

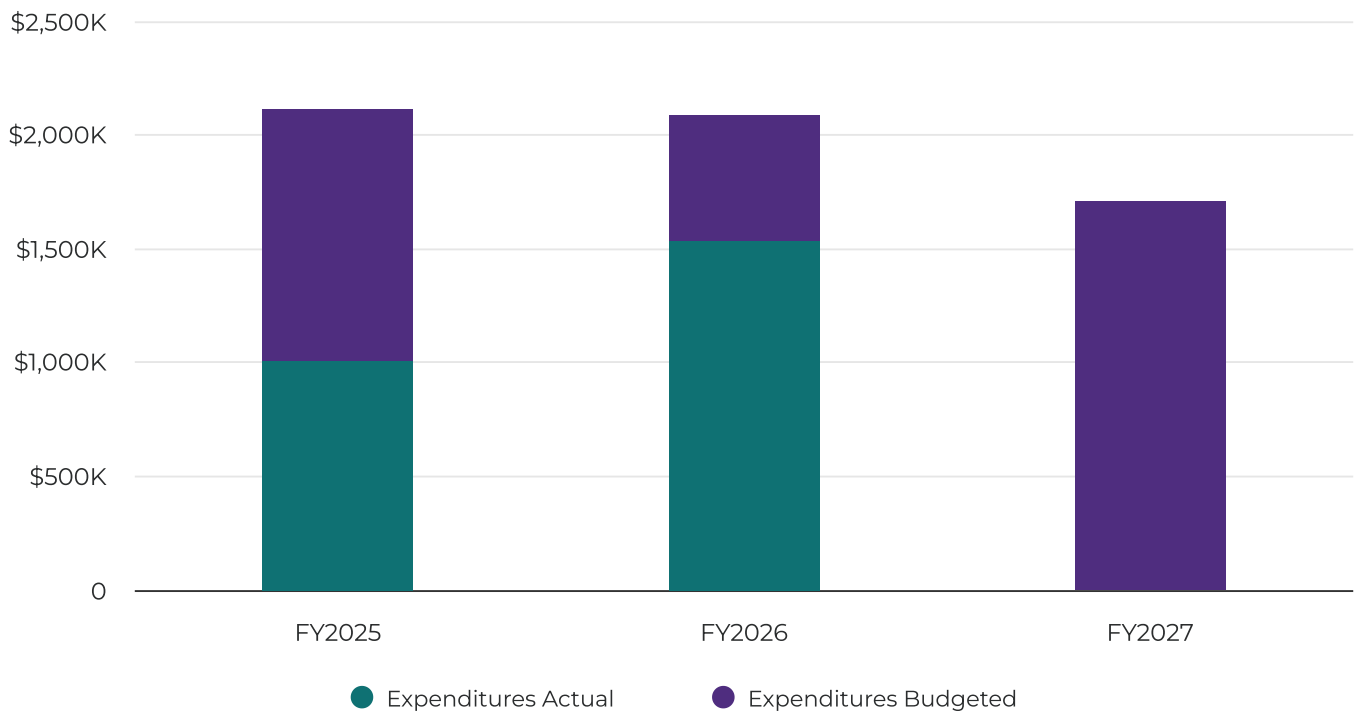
UTILITY ADMINISTRATION

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.

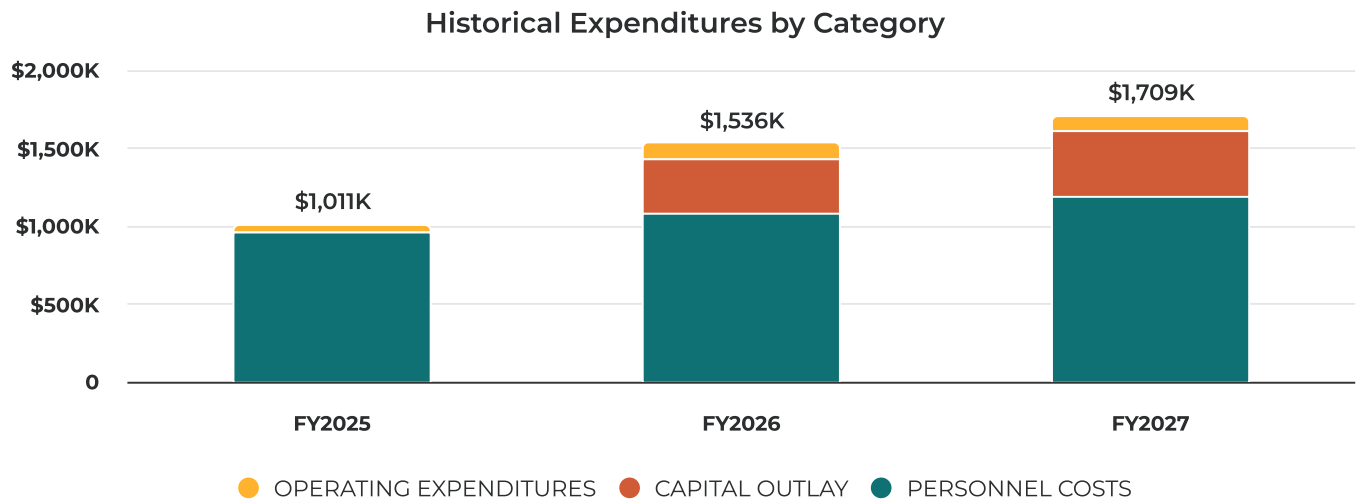
Expenditure Summary

Budgeted expenditures decreased 18%, or approximately \$382,000, as a result of a reduction in capital outlay for equipment and capital projects. Personnel costs did increase 9%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

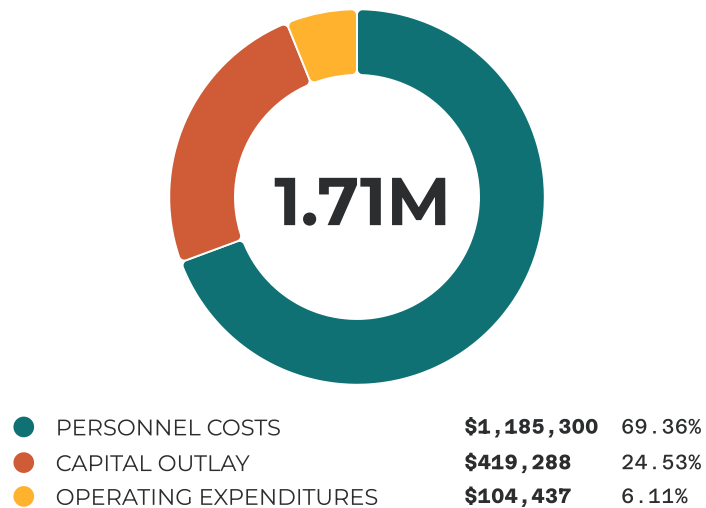
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

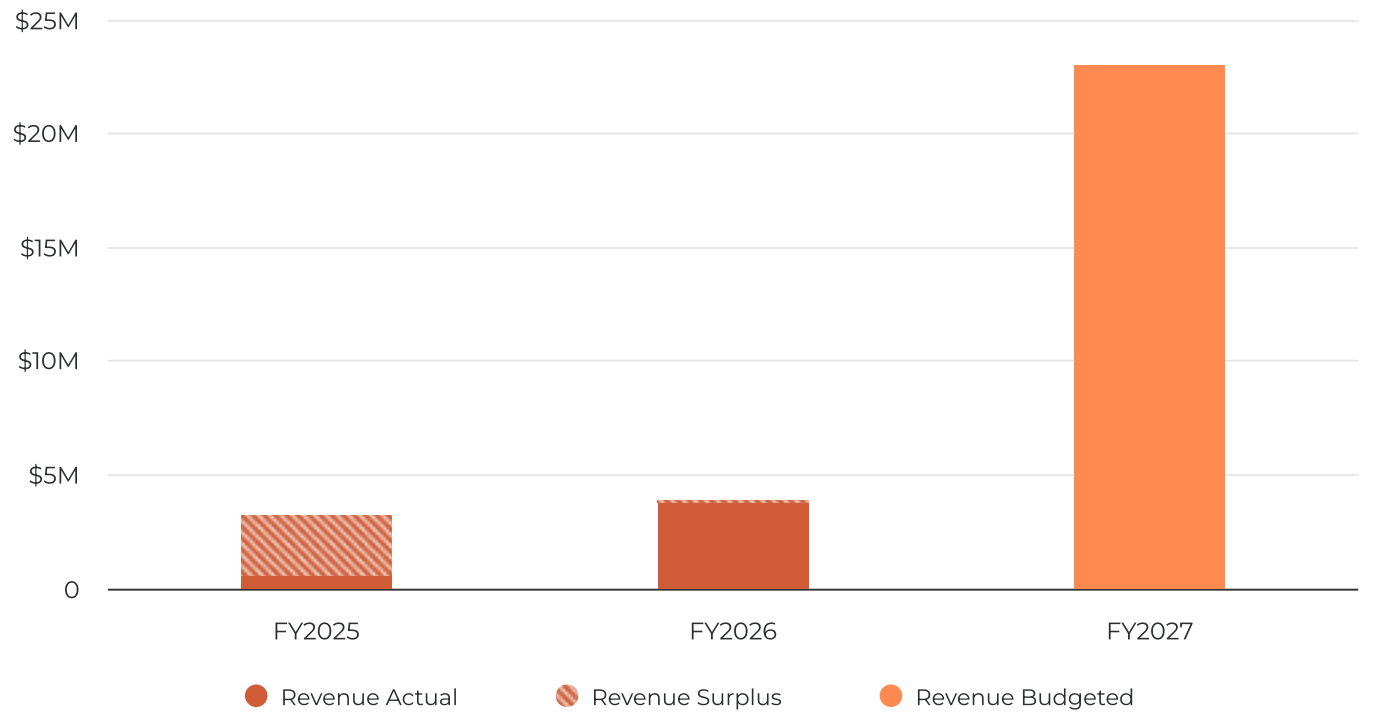
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
PERSONNEL COSTS					
SALARIES	\$761,147	\$821,726	\$818,726	\$868,410	5.68%
OVERTIME	\$6,781	\$7,004	\$5,004	\$7,452	6.40%
INCENTIVE PAY	\$4,843	\$3,960	\$4,960	\$5,040	27.27%
SICK TIME BUY BACK	\$4,663	\$5,225	\$4,892	\$8,449	61.70%
ONE-TIME PAY ADJUSTMENT	\$5,775	\$8,182	\$7,706	\$8,643	5.63%
RETIREMENT	\$26,650	\$78,069	\$71,069	\$112,760	44.44%
SOCIAL SECURITY	\$59,366	\$66,228	\$64,228	\$70,219	6.03%
WORKER'S COMPENSATION	\$13,321	\$15,187	\$12,535	\$14,744	-2.92%
GROUP INSURANCE	\$64,265	\$69,875	\$72,575	\$78,183	11.89%
CAR ALLOWANCE	\$10,841	\$10,800	\$11,400	\$10,800	-
CELL PHONE ALLOWANCE	\$133	\$600	\$600	\$600	-
Total PERSONNEL COSTS	\$957,784	\$1,086,856	\$1,073,695	\$1,185,300	9.06%
OPERATING EXPENDITURES					
POSTAGE	\$64	\$75	\$75	\$75	-
COMMUNICATION S	\$8,661	\$9,000	\$9,000	\$9,072	0.80%
ADVERTISING	\$332	\$350	\$687	\$350	-
TRAINING & EDUCATION	\$7,716	\$8,970	\$8,970	\$8,270	-7.80%
INSURANCE	\$3,347	\$4,180	\$4,846	\$4,846	15.93%
DUES & SUBSCRIPTION	\$4,896	\$5,222	\$5,222	\$5,222	-
OUTSIDE PROFESSIONALS	\$5,904	\$34,111	\$34,111	\$37,192	9.03%
SPECIAL SERVICES	\$2,855	-	-	-	-
OFFICE SUPPLIES	\$2,199	\$700	\$700	\$700	-
WEARING APPAREL	\$2,126	\$3,000	\$3,000	\$3,000	-
SMALL TOOLS	\$2,525	\$2,700	\$2,700	\$2,700	-
GAS & OIL	\$7,969	\$6,500	\$12,500	\$6,500	-
OTHER SUPPLIES	\$38	-	-	-	-
VEHICLE MAINTENANCE	\$4,104	\$1,500	\$1,500	\$1,500	-
OFFICE EQUIPMENT MAINTENANCE	-	\$250	\$250	\$250	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
COMPUTER MAINTENANCE	-	\$24,760	\$24,760	\$24,760	-
Total OPERATING EXPENDITURES	\$52,736	\$101,318	\$108,321	\$104,437	3.08%
CAPITAL OUTLAY					
VEHICLES	\$102,520	-	-	-	-
WATER & SEWER LINE IMPROVEMENT	\$25,502	\$672,782	\$353,495	\$319,288	-52.54%
OVERSIZED PARTICIPATION	\$22,211	\$230,000	-	\$100,000	-56.52%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$150,233	-	-	-	-
Total CAPITAL OUTLAY	-	\$902,782	\$353,495	\$419,288	-53.56%
Total Expenditures	\$1,010,520	\$2,090,956	\$1,535,511	\$1,709,025	-18.27%

Revenue Summary

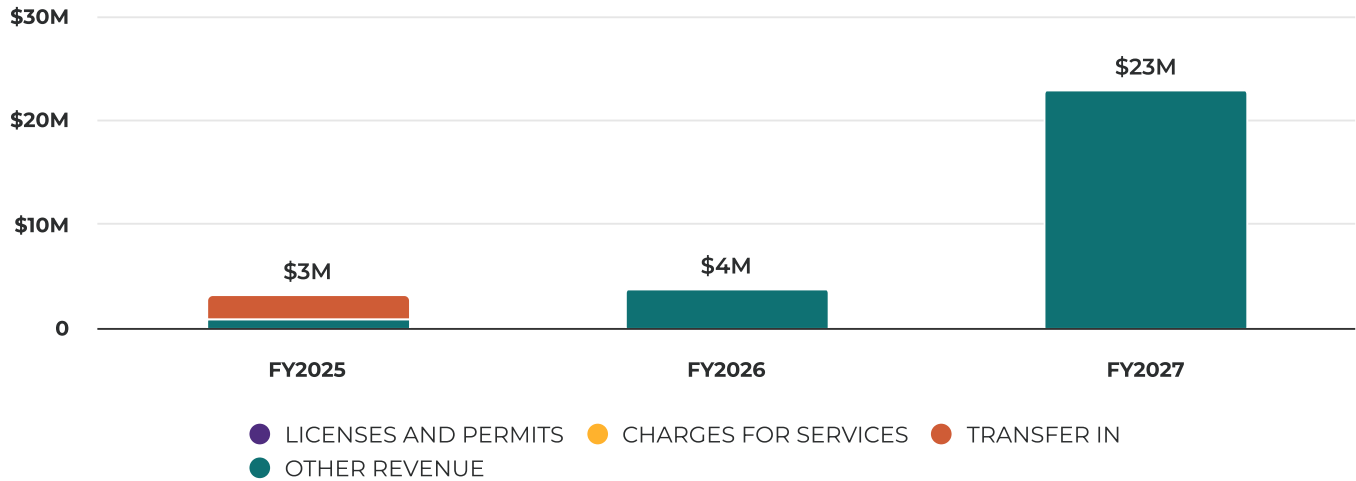
Budgeted revenues increased \$19.2 million, which again is a consequence of anticipated debt proceeds from debt issuances for capital projects. Debt proceeds are classified as other revenue.

Historical Revenues Across Department

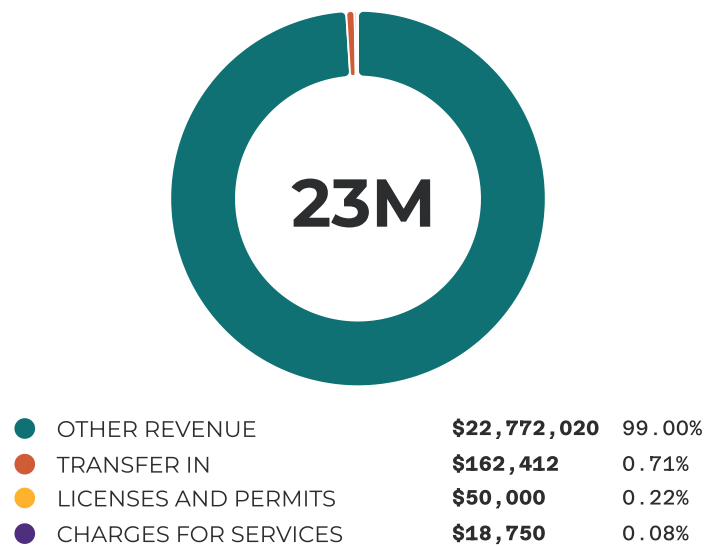


Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



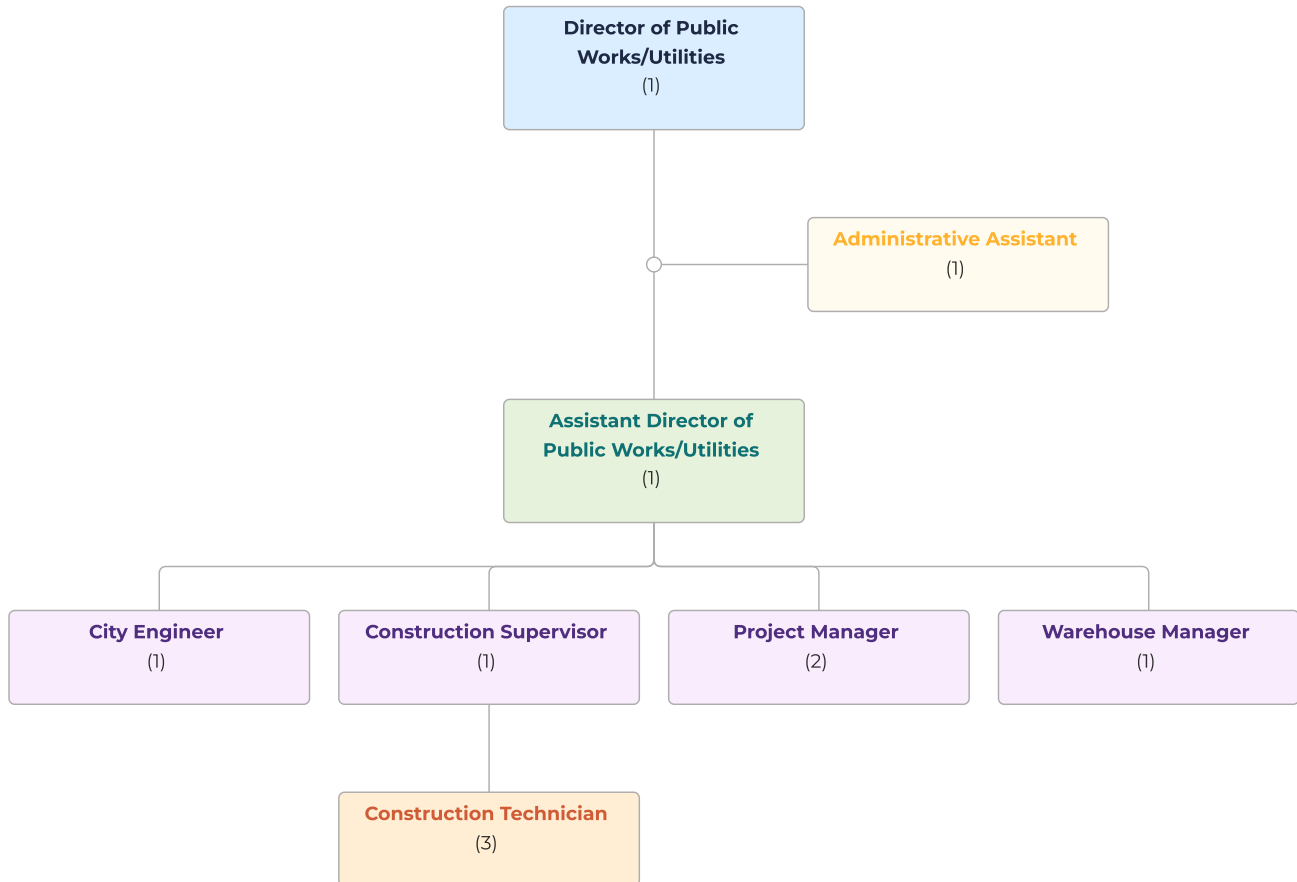
Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
LICENSES AND PERMITS	\$3,779	\$1,000	-	\$50,000	4,900.00%
CHARGES FOR SERVICES	\$21,522	\$18,750	\$18,750	\$18,750	-
OTHER REVENUE	\$789,586	\$3,568,020	\$3,668,020	\$22,772,020	538.23%
TRANSFER IN	\$2,395,873	\$194,631	\$194,631	\$162,412	-16.55%
Total Revenues	\$3,210,760	\$3,782,401	\$3,881,401	\$23,003,182	508.16%

Personnel Summary

There are eleven full-time employees assigned to Utilities Administration.

Utilities Administration



Summary of Goals

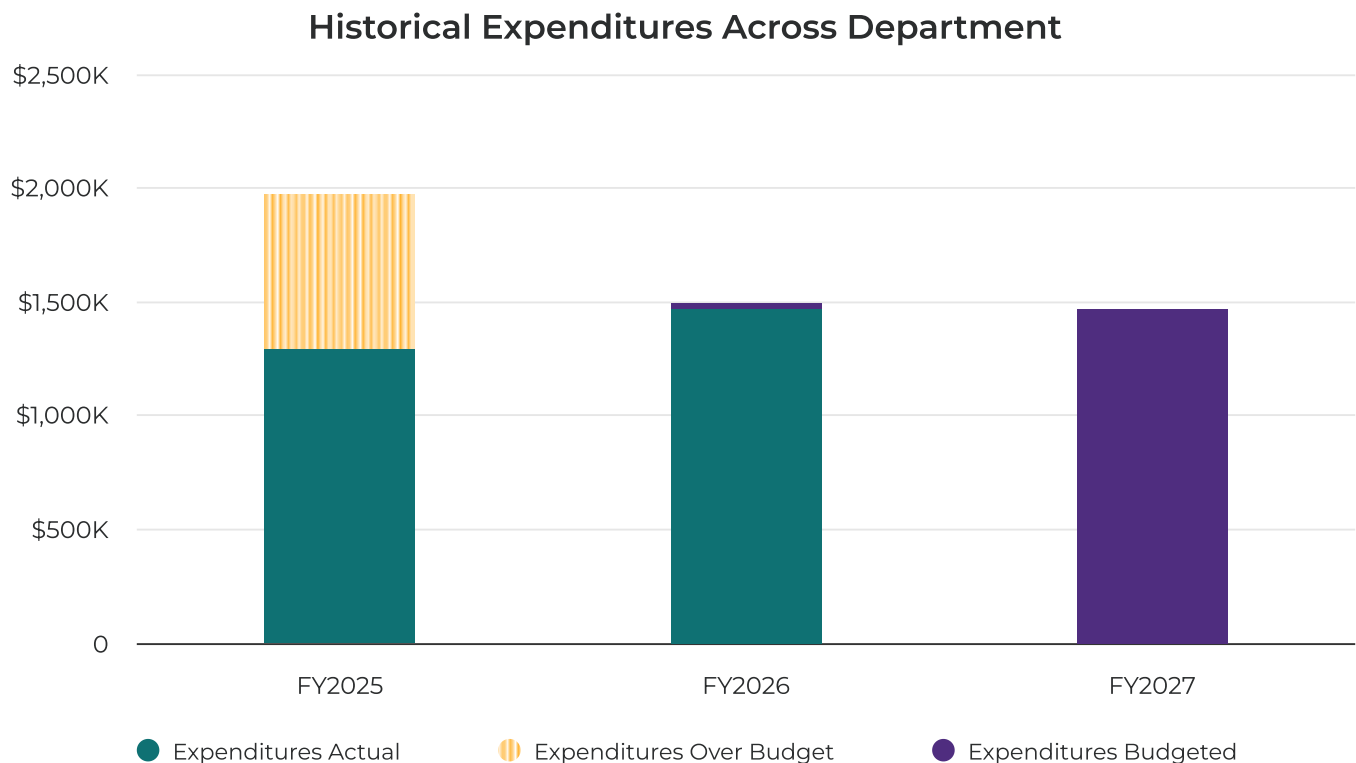
- Develop and maintain quality utility programs and innovative services that are administered in a friendly, helpful manner.
- Respond to customer requests and issues quickly and fairly, with the intention of satisfying each customer.
- Increase the public awareness of utility issues and topics through 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

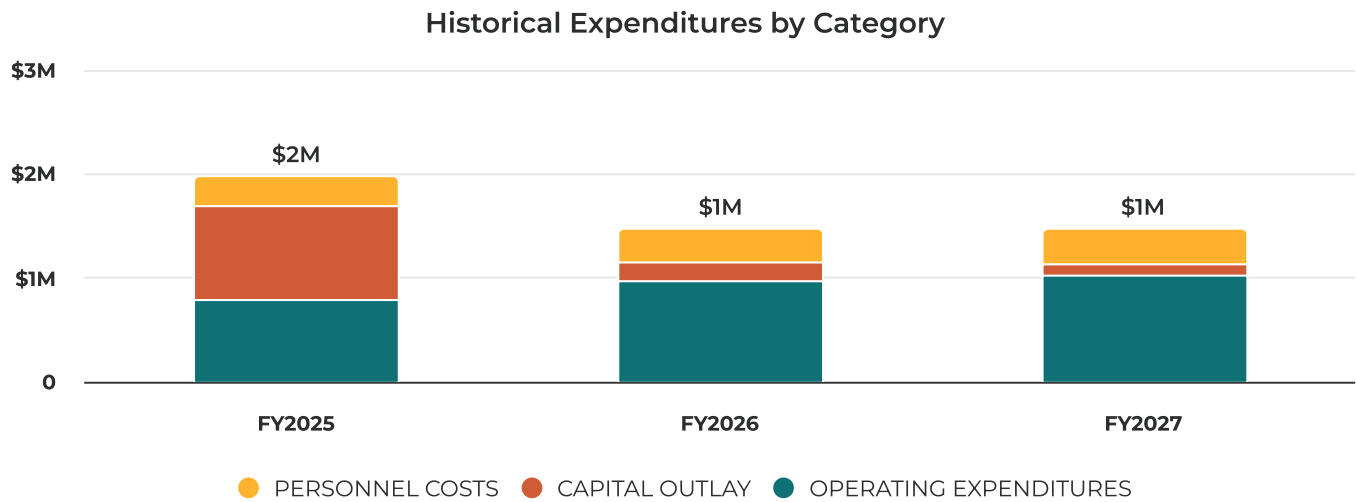
The Water Production Department is primarily responsible for producing safe and acceptable water in accordance with state and federal health standards. It is responsible for operating and maintaining water wells, storage tanks, instrumentation and the pumping of potable water to the residents of the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

Expenditure Summary

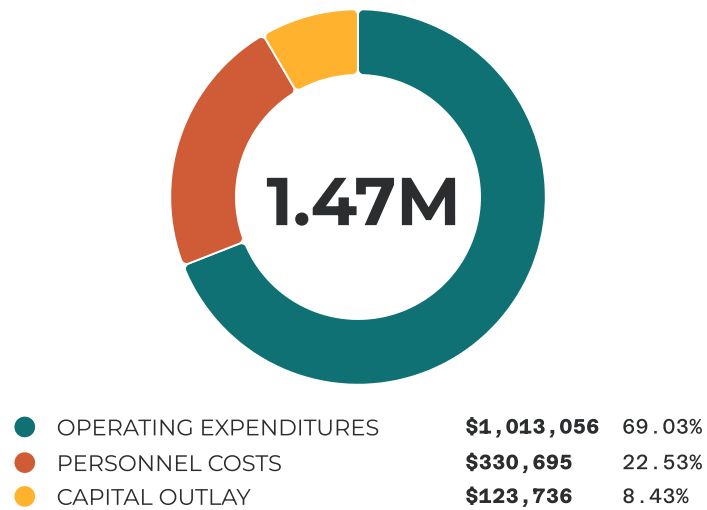
Budgeted expenditures decreased 2%, or approximately \$27,000, as a result of a reduction in capital outlay for equipment.



Expenditures by Category



FY27 Expenditures by Category



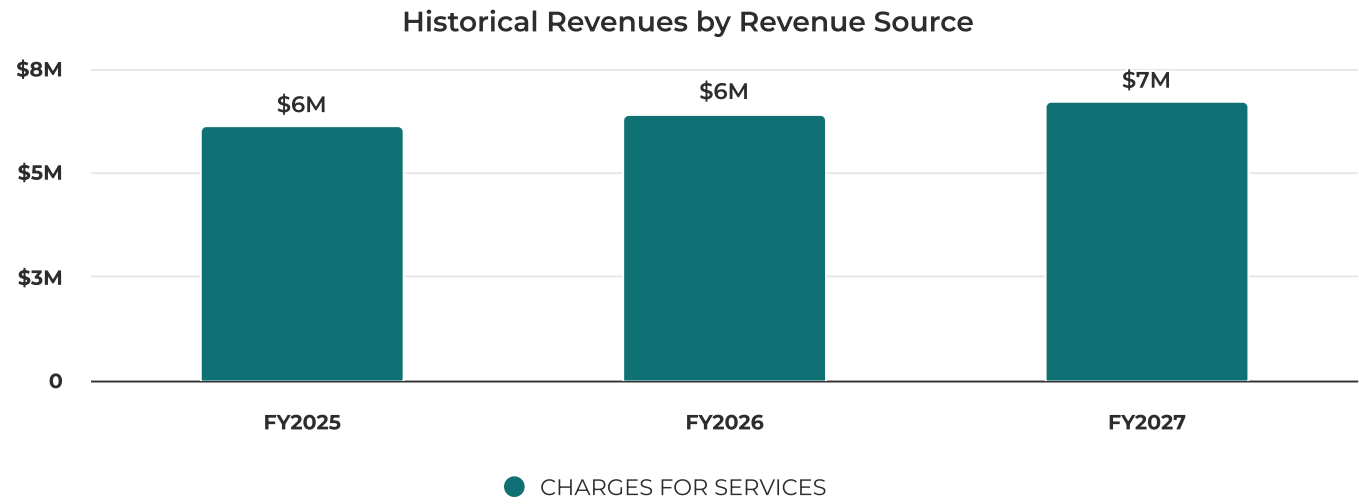
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$201,663	\$217,547	\$212,547	\$215,042	-1.15%
OVERTIME	\$23,303	\$20,530	\$25,530	\$20,192	-1.65%
ON CALL PAY	\$2,809	\$5,200	\$5,200	\$5,200	-
INCENTIVE PAY	\$2,168	\$2,160	\$1,472	\$1,080	-50.00%
SICK TIME BUY BACK	\$959	\$1,002	\$1,002	\$1,211	20.86%
ONE-TIME PAY ADJUSTMENT	\$1,776	\$2,138	\$2,041	\$2,127	-0.51%
RETIREMENT	\$4,815	\$22,426	\$21,426	\$30,070	34.09%
SOCIAL SECURITY	\$17,701	\$19,227	\$19,227	\$18,949	-1.45%
WORKER'S COMPENSATION	\$4,816	\$5,430	\$4,482	\$4,904	-9.69%
GROUP INSURANCE	\$26,033	\$28,282	\$28,282	\$31,920	12.86%
Total PERSONNEL COSTS	\$286,043	\$323,942	\$321,209	\$330,695	2.08%
OPERATING EXPENDITURES					
POSTAGE	\$208	\$150	\$150	\$150	-
COMMUNICATION S	\$4,816	\$4,848	\$4,848	\$4,848	-
TRAINING & EDUCATION	\$1,000	\$2,300	\$2,300	\$1,725	-25.00%
INSURANCE	\$19,946	\$24,906	\$26,009	\$29,282	17.57%
UTILITIES	\$349,476	\$352,620	\$352,620	\$353,340	0.20%
DUES & SUBSCRIPTIONS	-	\$533	\$533	\$533	-
SPECIAL SERVICES- ULRMWD	\$311,802	\$339,314	\$339,314	\$367,846	8.41%
STATE FEES	\$44,343	\$38,000	\$46,000	\$38,000	-
PEST AND GERM CONTROL	\$1,464	\$1,440	\$1,440	\$1,440	-
OFFICE SUPPLIES	-	\$200	\$200	\$200	-
WEARING APPAREL	\$2,268	\$2,400	\$2,900	\$2,400	-
SMALL TOOLS	\$759	\$300	\$300	\$300	-
GAS & OIL	\$9,260	\$8,642	\$12,642	\$8,642	-
OTHER SUPPLIES	\$191	\$500	\$800	\$500	-
VEHICLE MAINTENANCE	\$1,689	\$2,500	\$2,500	\$2,500	-
MACHINERY MAINTENANCE	\$226	\$350	\$350	\$350	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OTHER EQUIPMENT MAINTENANCE	\$387	\$1,000	\$1,000	\$1,000	-
WATER FACILITY MAINTENANCE	\$30,629	\$180,568	\$177,772	\$200,000	10.76%
Total OPERATING EXPENDITURES	\$778,465	\$960,571	\$971,678	\$1,013,056	5.46%
CAPITAL OUTLAY					
DEPRECIATION	\$907,534	-	-	-	-
MACHINERY & EQUIPMENT	\$10,663	\$10,000	\$9,759	-	-100.00%
OTHER EQUIPMENT	-	\$180,476	\$120,000	\$60,476	-66.49%
WELLS	-	\$19,432	\$43,172	\$63,260	225.55%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$10,663	-	-	-	-
Total CAPITAL OUTLAY	\$907,534	\$209,908	\$172,931	\$123,736	-41.05%
Total Expenditures	\$1,972,041	\$1,494,421	\$1,465,818	\$1,467,487	-1.80%

Revenues by Revenue Source

Water rates were increased 10% to ensure funds are available for capital projects and debt service related to capital projects. However, water revenue only increased by 3%, or approximately \$192,000, representing an anticipated decrease in consumption as customers apply techniques to conserve water to reduce the impact of the rate increases.

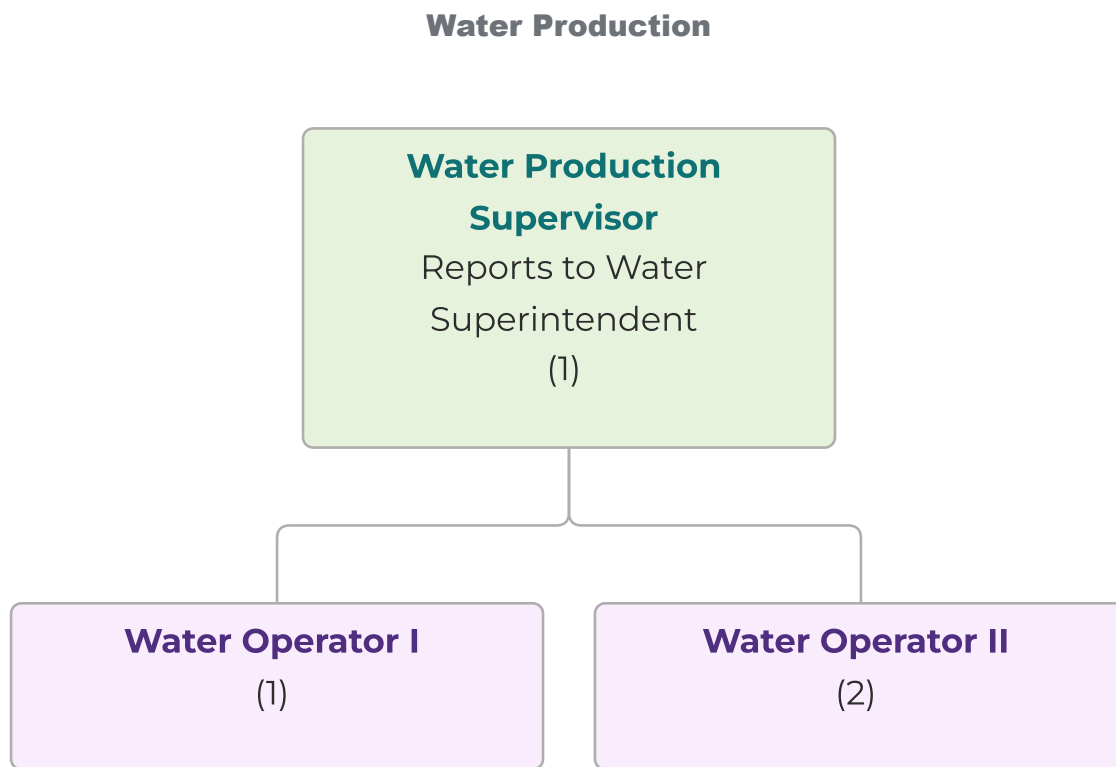


Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CHARGES FOR SERVICES	\$6,107,703	\$6,500,494	\$6,405,488	\$6,692,699	2.96%
Total Revenues	\$6,107,703	\$6,500,494	\$6,405,488	\$6,692,699	2.96%

Personnel Summary

There are four full-time employees assigned to 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.

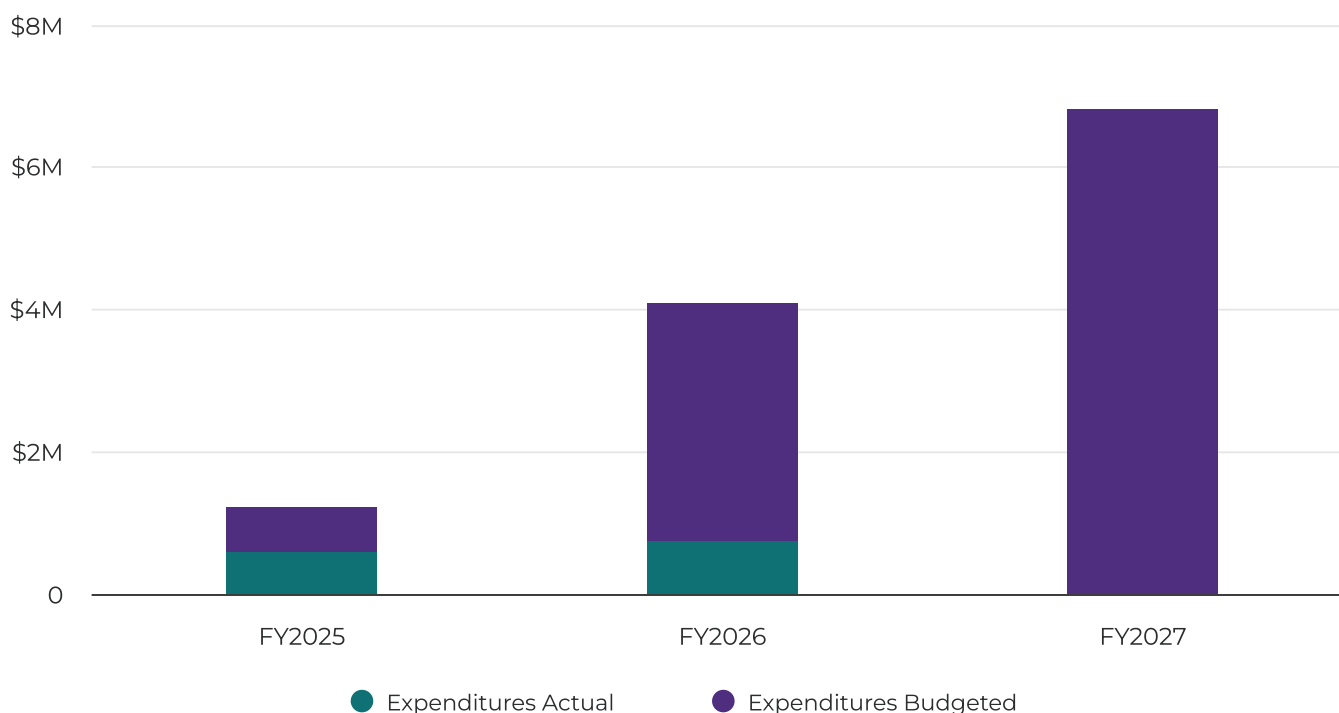
WATER DISTRIBUTION

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.

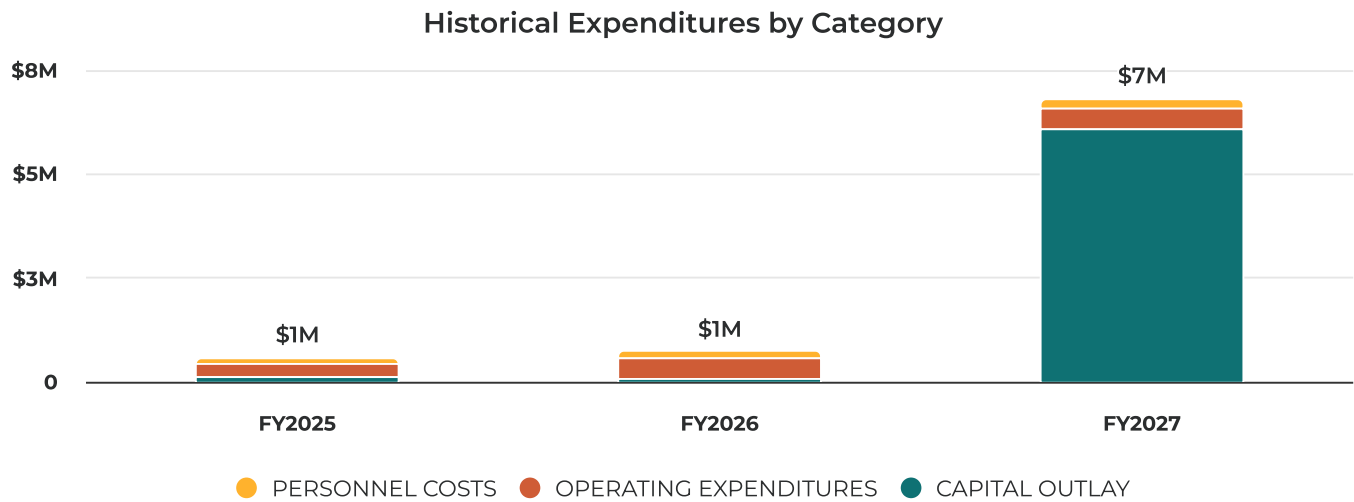
Expenditure Summary

Budgeted expenditures increased 67%, or approximately \$2.5 million, depicting the increase to capital outlay for the design of a 1.5 million-gallon elevated water storage tank. Personnel costs did increase 7%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

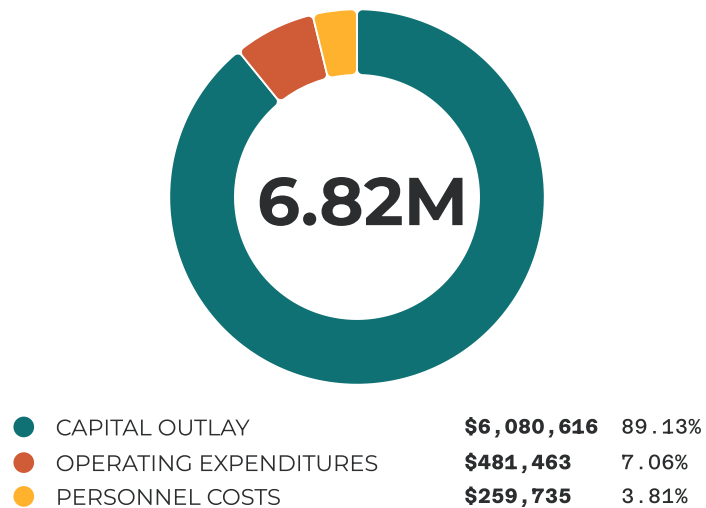
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



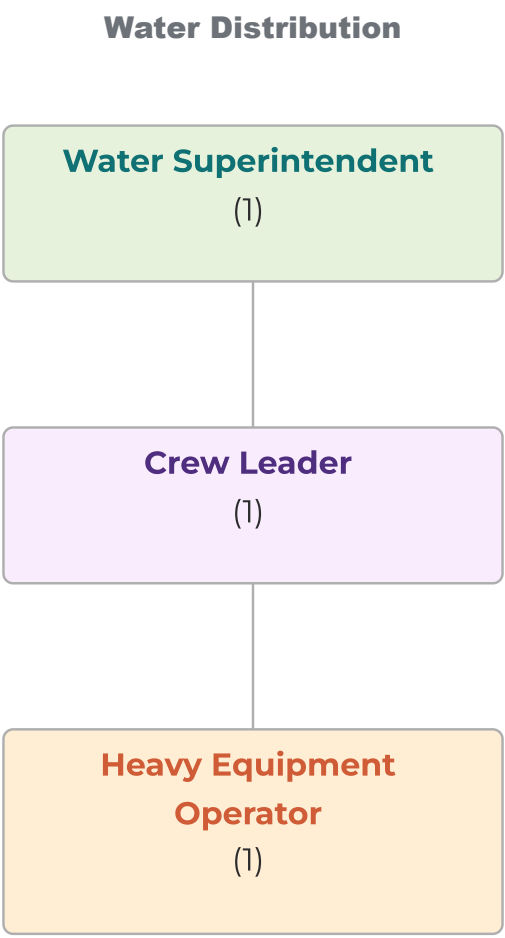
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$127,867	\$170,947	\$130,947	\$177,141	3.62%
OVERTIME	\$7,119	\$7,893	\$7,893	\$7,987	1.19%
ON CALL PAY	\$1,800	\$5,200	\$5,200	\$5,200	-
INCENTIVE PAY	\$1,596	\$1,080	\$1,280	\$1,440	33.33%
SICK TIME BUY BACK	\$2,352	\$1,498	\$1,498	\$2,131	42.26%
ONE-TIME PAY ADJUSTMENT	\$1,633	\$1,690	\$1,205	\$1,751	3.61%
RETIREMENT	\$4,403	\$17,114	\$13,114	\$24,929	45.66%
SOCIAL SECURITY	\$12,277	\$14,616	\$11,616	\$15,184	3.89%
WORKER'S COMPENSATION	\$3,685	\$4,127	\$3,407	\$3,930	-4.77%
GROUP INSURANCE	\$12,761	\$18,134	\$12,134	\$20,042	10.52%
Total PERSONNEL COSTS	\$175,493	\$242,299	\$188,294	\$259,735	7.20%
OPERATING EXPENDITURES					
POSTAGE	\$227	\$100	\$100	\$100	-
COMMUNICATION S	\$932	\$960	\$960	\$960	-
TRAINING & EDUCATION	\$550	\$2,000	\$2,000	\$2,000	-
INSURANCE	\$4,393	\$5,485	\$5,485	\$5,485	-
RENTAL	\$100	\$100	\$100	\$100	-
UTILITIES	\$126,499	\$161,520	\$141,520	\$164,400	1.78%
DUES & SUBSCRIPTIONS	\$97	\$372	\$372	\$372	-
OUTSIDE PROFESSIONALS	-	-	\$5,790	-	-
DAMAGE CLAIMS	-	-	\$6,500	-	-
CHEMICALS	\$33,955	\$36,000	\$36,000	\$36,000	-
WEARING APPAREL	\$1,940	\$1,800	\$1,800	\$1,800	-
SMALL TOOLS	\$9,723	\$7,400	\$7,400	\$7,400	-
JANITORIAL SUPPLIES	\$387	-	\$23	-	-
STREET SIGNS & MARKINGS	\$1,060	-	\$1,916	-	-
GAS & OIL	\$17,527	\$22,346	\$18,846	\$22,346	-
OTHER SUPPLIES	\$2,017	\$2,500	\$2,500	\$2,500	-
VEHICLE MAINTENANCE	\$2,616	\$3,100	\$3,100	\$3,100	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
MACHINERY MAINTENANCE	\$1,625	\$4,500	\$4,500	\$4,500	-
GENERATOR MAINTENANCE	\$2,383	\$5,400	\$5,400	\$5,400	-
WATER FACILITY MAINTENANCE	\$104,286	\$225,000	\$225,000	\$225,000	-
Total OPERATING EXPENDITURES	\$310,316	\$478,583	\$469,312	\$481,463	0.60%
CAPITAL OUTLAY					
WATER TANKS	\$245,016	\$3,315,386	\$79,770	\$5,735,616	73.00%
EQUIPMENT	\$154,518	\$45,000	-	\$345,000	666.67%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$302,690	-	-	-	-
Total CAPITAL OUTLAY	\$96,844	\$3,360,386	\$79,770	\$6,080,616	80.95%
Total Expenditures	\$582,653	\$4,081,268	\$737,376	\$6,821,814	67.15%

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

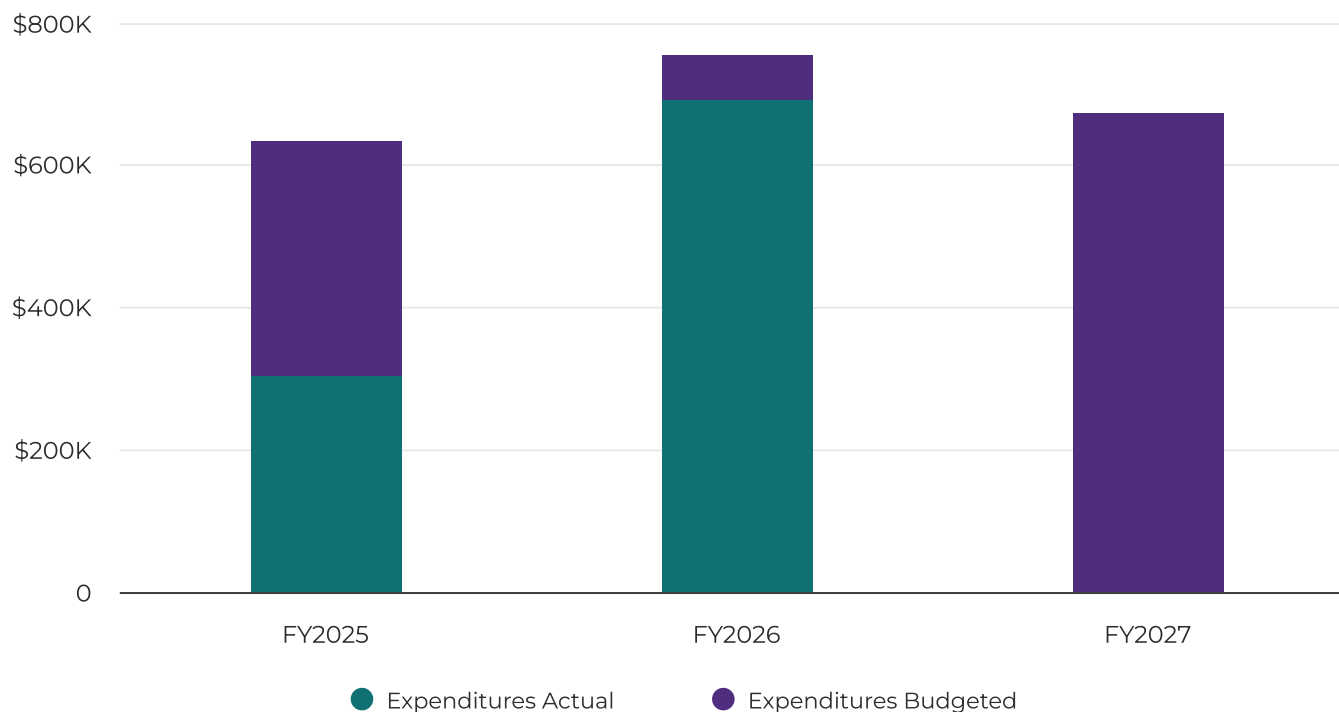
Customer Service is responsible for the accurate reading of all water meters within the service area. This office also handles connections and disconnections of service. The department plans and coordinates with utility billing and collections.

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

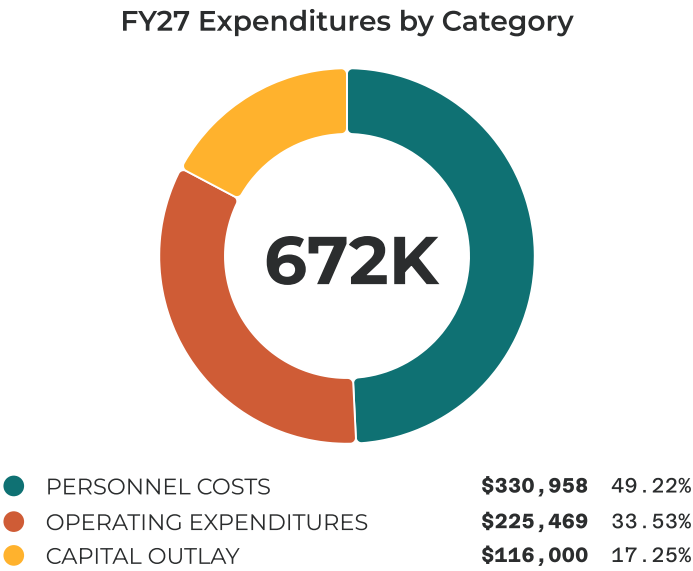
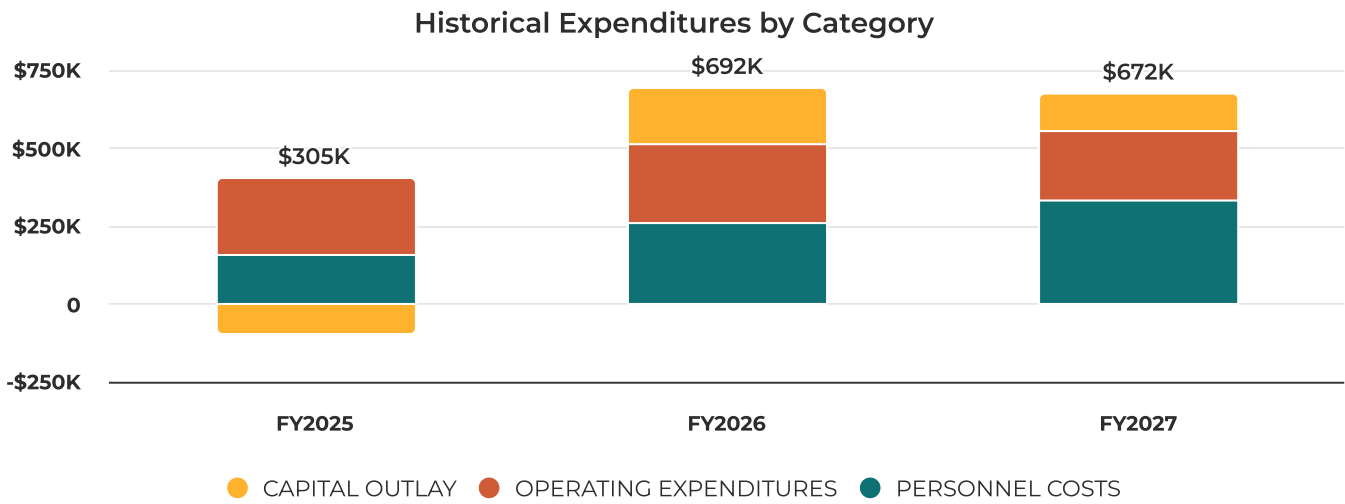
Expenditure Summary

Budgeted expenditures decreased 11%, or approximately \$83,000, signifying the reduction in capital outlay for equipment and a reduction in maintenance. Personnel costs did increase 8%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

Historical Expenditures Across Department



Expenditures by Category



Expenditures by Category

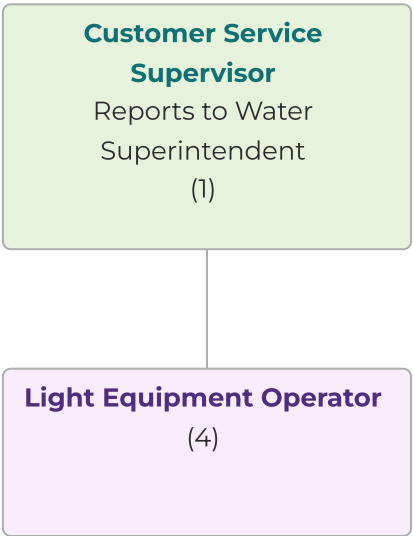
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$108,518	\$204,779	\$169,779	\$209,835	2.47%
OVERTIME	\$16,248	\$17,755	\$17,755	\$18,222	2.63%
ON CALL PAY	\$2,709	\$5,200	\$5,200	\$5,200	-
INCENTIVE PAY	\$525	\$360	\$720	\$720	100.00%
SICK TIME BUY BACK	-	-	-	\$1,034	-
ONE-TIME PAY ADJUSTMENT	\$838	\$2,046	\$505	\$2,096	2.44%
RETIREMENT	\$2,954	\$20,846	\$16,846	\$28,784	38.08%
SOCIAL SECURITY	\$9,633	\$17,817	\$15,817	\$18,139	1.81%
WORKER'S COMPENSATION	\$3,045	\$5,031	\$4,152	\$4,695	-6.68%
GROUP INSURANCE	\$12,537	\$33,088	\$28,088	\$42,233	27.64%
Total PERSONNEL COSTS	\$157,007	\$306,922	\$258,862	\$330,958	7.83%
OPERATING EXPENDITURES					
POSTAGE	-	\$150	-	\$150	-
COMMUNICATION S	\$3,407	\$2,880	\$2,880	\$5,160	79.17%
PRINTING	\$186	\$260	-	\$260	-
TRAINING & EDUCATION	\$2,720	-	-	-	-
INSURANCE	\$2,962	\$3,699	\$4,109	\$4,109	11.08%
DUES & SUBSCRIPTIONS	\$6,287	\$483	\$483	\$805	66.67%
OUTSIDE PROFESSIONALS	-	\$1	-	-	-100.00%
SPECIAL SERVICES	\$5,415	-	-	-	-
DAMAGE CLAIMS	\$1,000	-	-	-	-
WEARING APPAREL	\$1,092	\$1,800	\$2,500	\$3,000	66.67%
SMALL TOOLS	\$1,321	\$1,200	\$1,200	\$1,200	-
GAS & OIL	\$7,371	\$9,182	\$13,182	\$14,400	56.83%
OTHER SUPPLIES	\$776	\$300	\$500	\$500	66.67%
VEHICLE MAINTENANCE	\$11,501	\$1,000	\$1,000	\$1,500	50.00%
OTHER EQUIPMENT MAINTENANCE	-	\$250	\$250	\$250	-
COMPUTER MAINTENANCE	-	\$24,720	\$24,720	-	-100.00%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
METER MAINTENANCE	\$200,424	\$228,147	\$200,000	\$194,135	-14.91%
Total OPERATING EXPENDITURES	\$244,462	\$274,072	\$250,824	\$225,469	-17.73%
CAPITAL OUTLAY					
VEHICLES	\$102,520	-	-	\$116,000	-
OTHER EQUIPMENT	-	\$174,842	\$182,573	-	-100.00%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$199,364	-	-	-	-
Total CAPITAL OUTLAY	-\$96,844	\$174,842	\$182,573	\$116,000	-33.65%
Total Expenditures	\$304,624	\$755,836	\$692,259	\$672,427	-11.04%

Personnel Summary

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

Customer Service



Summary of Goals

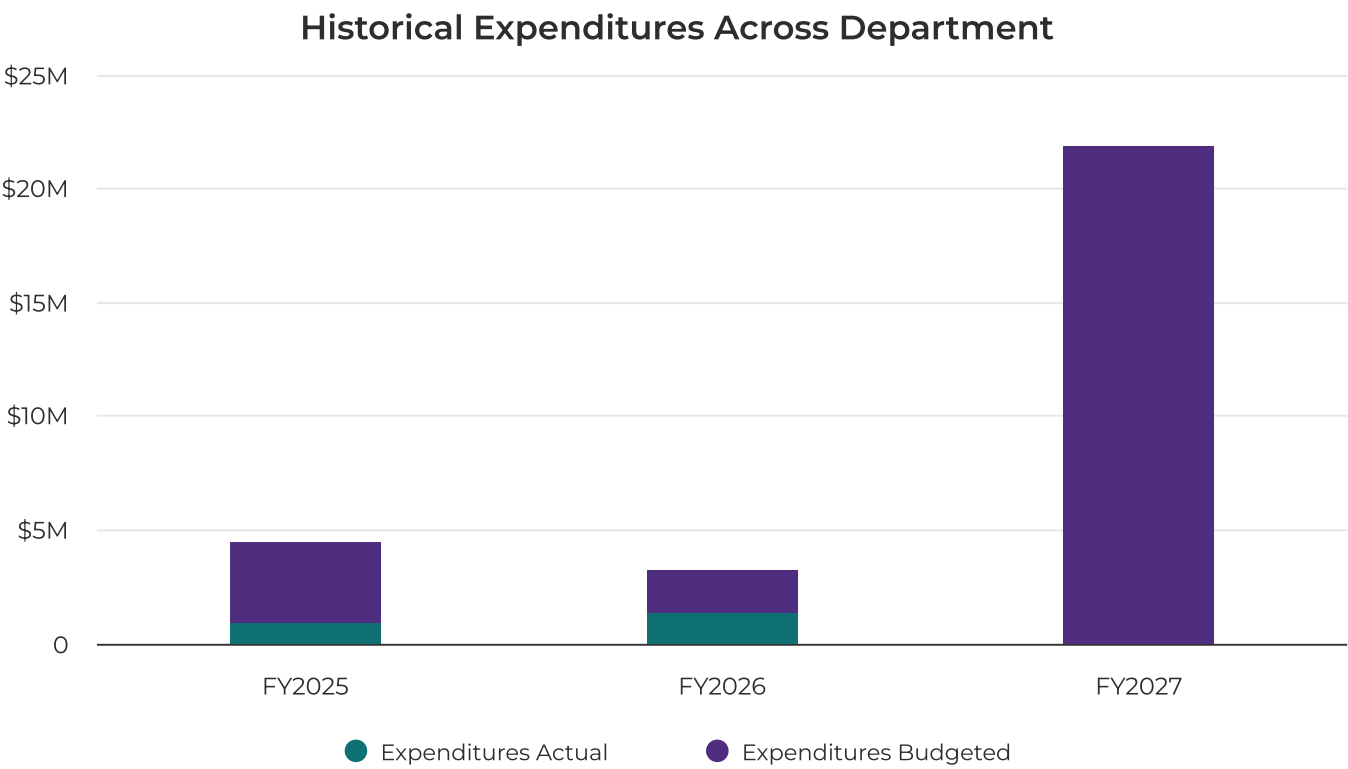
- Accurately read all water meters each month.
- Deliver services to customers in a timely manner.
- Maintain the water meter replacement program.

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.

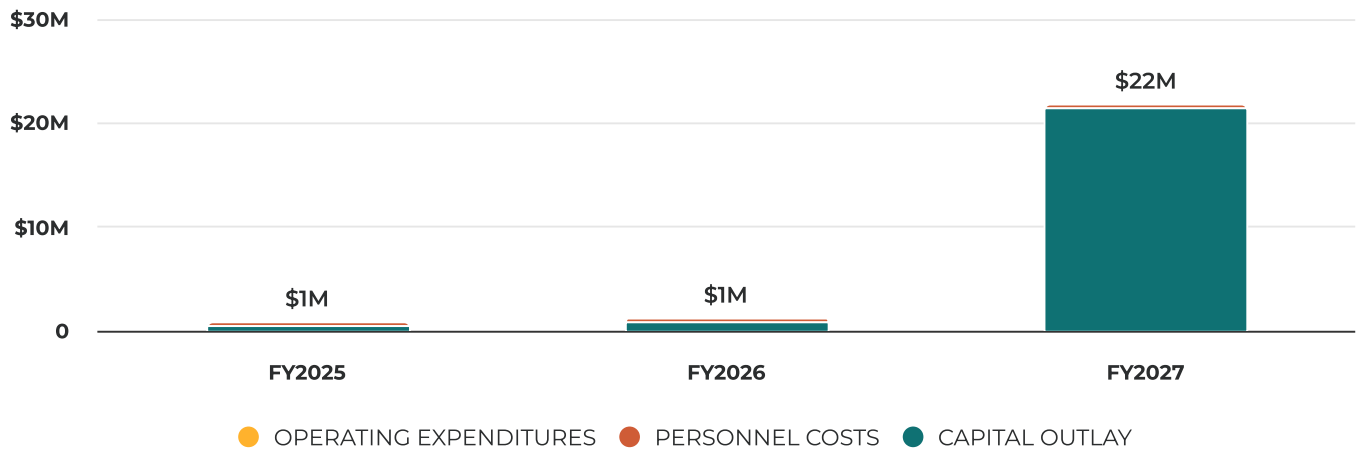
Expenditure Summary

Budgeted expenditures increased approximately \$18.6 million as a result of the Eastside Sewer Phase 3 capital project. Personnel costs did increase 6%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

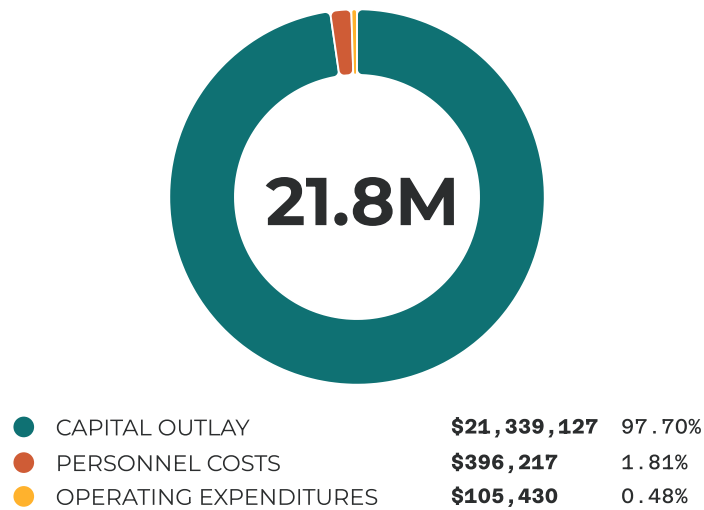


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

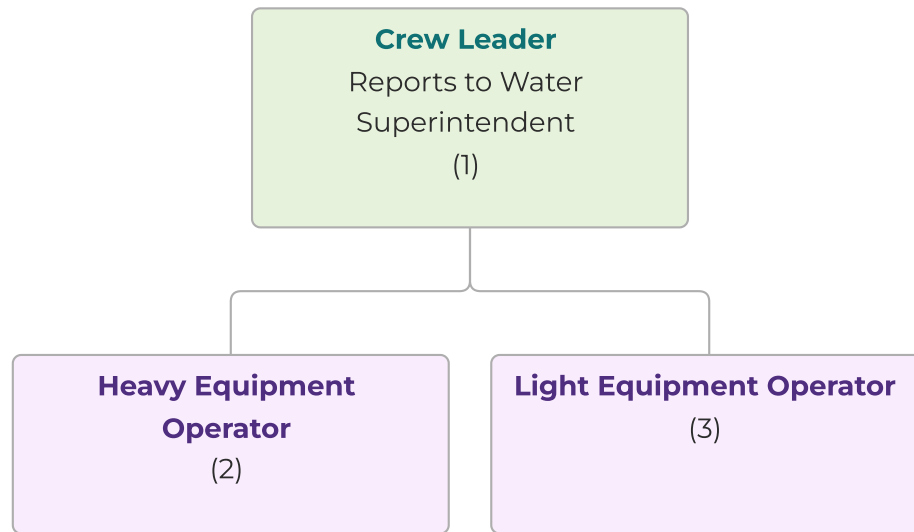
Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$205,037	\$255,877	\$195,877	\$262,862	2.73%
OVERTIME	\$16,410	\$10,187	\$20,187	\$10,510	3.17%
ON CALL PAY	\$3,118	\$5,200	\$5,200	\$5,200	-
INCENTIVE PAY	\$1,889	\$720	\$1,240	\$1,440	100.00%
SICK TIME BUY BACK	\$910	\$1,714	\$959	\$1,820	6.18%
ONE-TIME PAY ADJUSTMENT	\$1,780	\$2,540	\$2,177	\$2,608	2.68%
RETIREMENT	\$5,410	\$24,840	\$17,840	\$34,531	39.01%
SOCIAL SECURITY	\$17,405	\$21,132	\$17,132	\$21,760	2.97%
WORKER'S COMPENSATION	\$5,272	\$5,966	\$4,925	\$5,632	-5.60%
GROUP INSURANCE	\$36,234	\$44,862	\$34,862	\$49,854	11.13%
Total PERSONNEL COSTS	\$293,464	\$373,038	\$300,399	\$396,217	6.21%
OPERATING EXPENDITURES					
COMMUNICATION S	\$814	\$1,440	\$1,440	\$1,440	-
TRAINING & EDUCATION	\$6,205	\$9,200	\$4,200	\$9,200	-
INSURANCE	\$13,288	\$16,593	\$17,141	\$17,141	3.30%
RENTAL	\$300	\$300	\$300	\$300	-
UTILITIES	\$122	\$144	\$144	\$144	-
DUES SUBSCRIPTIONS	\$193	\$411	\$411	\$411	-
OUTSIDE PROFESSIONALS	\$10,146	-	-	-	-
WEARING APPAREL	\$3,929	\$3,600	\$3,600	\$3,600	-
SMALL TOOLS	\$1,313	\$1,000	\$1,000	\$1,000	-
GAS & OIL	\$14,690	\$14,244	\$14,244	\$14,244	-
OTHER SUPPLIES	\$938	\$800	\$1,300	\$800	-
VEHICLE MAINTENANCE	\$779	\$1,250	\$1,250	\$1,250	-
MACHINERY MAINTENANCE	\$7,194	\$12,000	\$10,000	\$12,000	-
OTHER EQUIPMENT MAINTENANCE	\$1,845	\$500	\$2,500	\$500	-
MANHOLE MAINTENANCE	\$5,470	\$12,000	\$12,000	\$12,000	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
SEWER FACILITY MAINTENANCE	\$9,221	\$30,000	\$30,000	\$30,000	-
LIFT STATION MAINTENANCE	\$10,566	\$1,400	\$23,400	\$1,400	-
Total OPERATING EXPENDITURES	\$87,013	\$104,882	\$122,930	\$105,430	0.52%
CAPITAL OUTLAY					
DEPRECIATION	\$516,516	-	-	-	-
VEHICLES	\$70,274	-	-	-	-
SEWERLINE IMPROVEMENTS	\$39,290	\$161,250	\$161,250	\$20,075,000	12,349.61%
SEWER LINE REPLACEMENT	\$756,807	\$2,545,714	\$730,705	\$1,264,127	-50.34%
SEWER LINE REPLACEMENT	\$1,403,175	-	-	-	-
WATER&SEWER LINE REPLACEMENT	\$696,882	\$4,750	\$5,150	-	-100.00%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$2,966,428	-	-	-	-
Total CAPITAL OUTLAY	\$516,516	\$2,711,714	\$897,105	\$21,339,127	686.92%
Total Expenditures	\$896,992	\$3,189,634	\$1,320,434	\$21,840,774	584.74%

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.

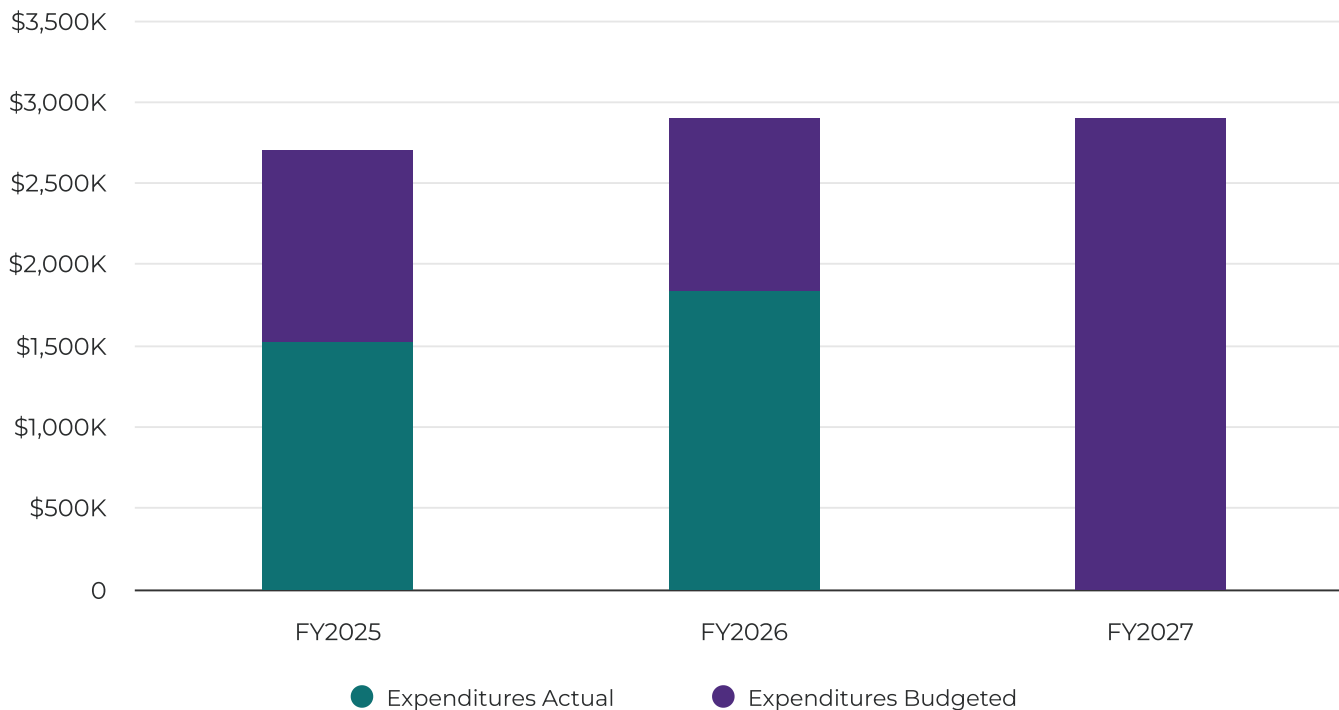
The Stephenville Wastewater Treatment Plant is an activated sludge process. The activated sludge process is an aerobic biological process, in which microorganisms grow by using oxidizable material in the wastewater as food. The microorganisms are recycled into the treatment plant in order to increase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

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

Expenditure Summary

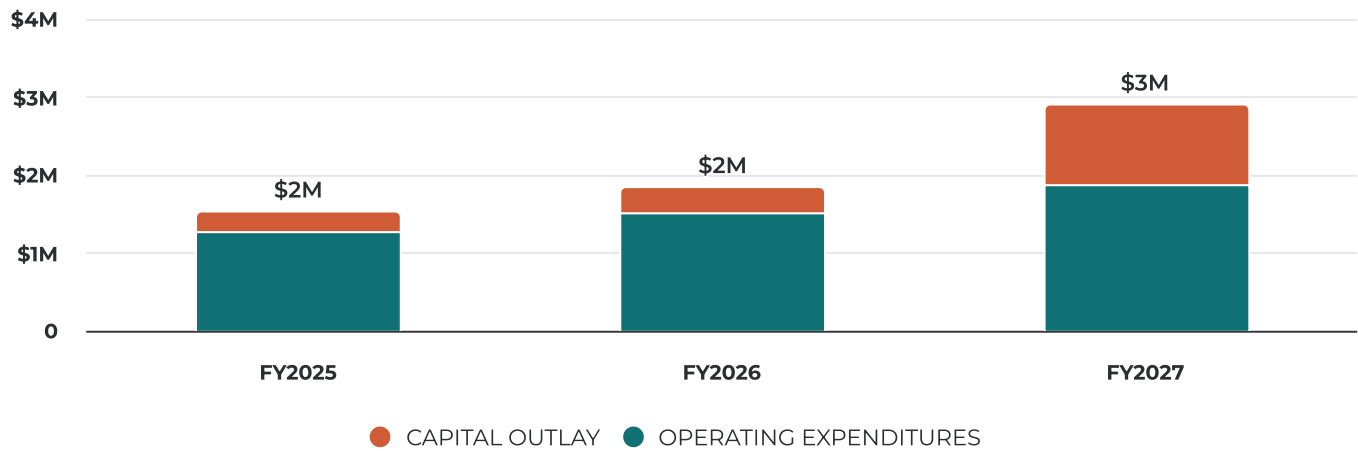
Budgeted expenditures were approximately the same as the previous year. However, capital outlay decreased by 24% as planned improvements progressed, which was offset by operating expenditures increasing 21% as the WWTP master improvement plan is reflected in outside professional fees.

Historical Expenditures Across Department

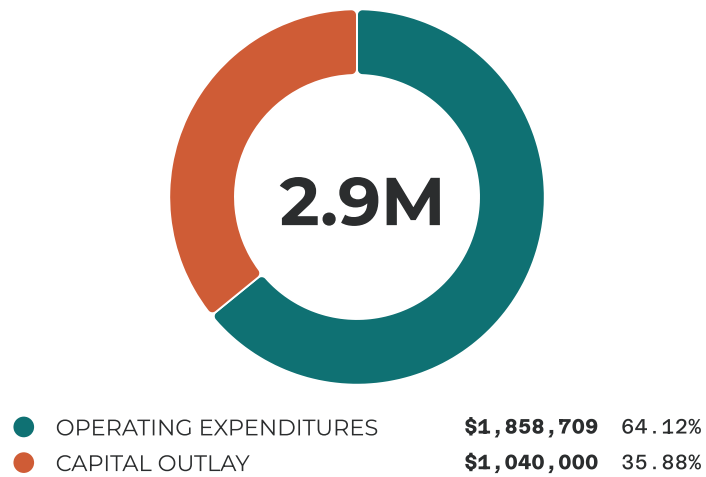


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category

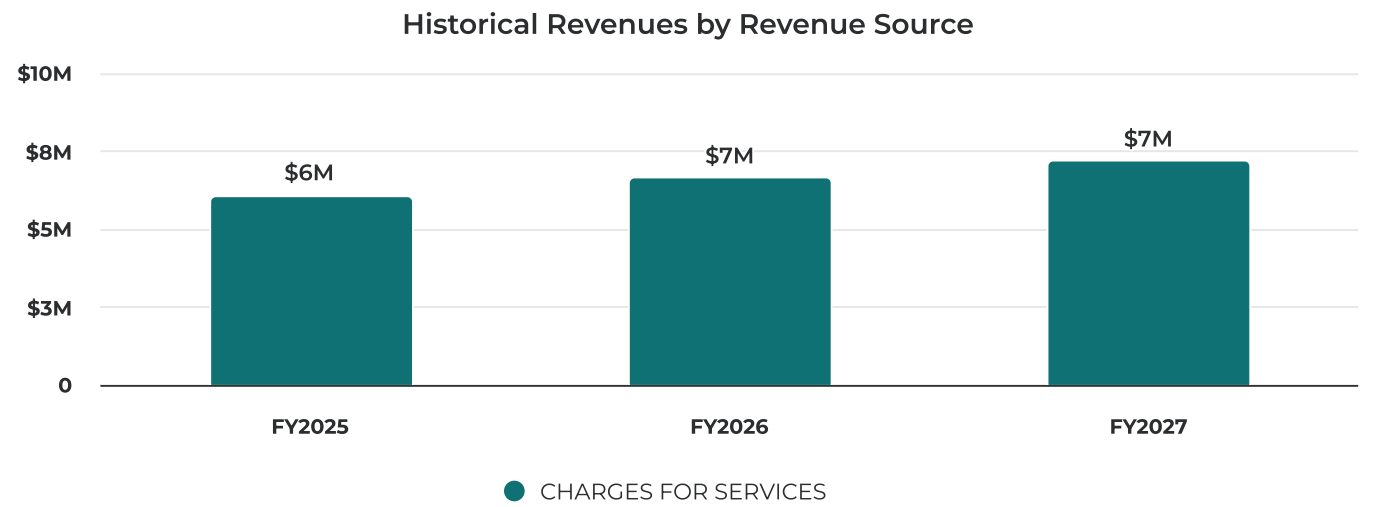


Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
ADVERTISING & PUBLIC NOTICES	\$1,775	-	-	-	-
INSURANCE	\$14,939	\$18,655	\$18,655	\$21,353	14.46%
UTILITIES	\$136,351	\$180,000	\$150,000	\$180,000	-
OUTSIDE PROFESSIONALS	-	\$205,000	\$205,000	\$500,000	143.90%
STATE FEES	\$53,881	\$22,000	\$22,000	\$22,000	-
CONTRACTUAL SERVICES-OMI	\$976,430	\$1,028,598	\$1,028,598	\$1,058,856	2.94%
EQUIPMENT MAINTENANCE	\$2,567	-	\$1,411	-	-
SEWER FACILITY MAINTENANCE	\$67,871	\$75,000	\$75,000	\$75,000	-
WWTP GENERATOR MAINTENANCE	\$1,298	\$1,500	\$2,500	\$1,500	-
Total OPERATING EXPENDITURES	\$1,255,111	\$1,530,753	\$1,503,164	\$1,858,709	21.42%
CAPITAL OUTLAY					
DEPRECIATION	\$272,546	-	-	-	-
EQUIPMENT MAINTENANCE	\$684,340	\$1,372,445	\$332,445	\$1,040,000	-24.22%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$684,340	-	-	-	-
Total CAPITAL OUTLAY	\$272,546	\$1,372,445	\$332,445	\$1,040,000	-24.22%
Total Expenditures	\$1,527,658	\$2,903,198	\$1,835,609	\$2,898,709	-0.15%

Revenues by Revenue Source

Wastewater rates were increased 10% to ensure funds availability for capital projects and debt service related to capital projects. This is reflected in the increase in revenue.



Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
CHARGES FOR SERVICES	\$6,061,331	\$6,503,348	\$6,654,343	\$7,173,780	10.31%
Total Revenues	\$6,061,331	\$6,503,348	\$6,654,343	\$7,173,780	10.31%

Personnel Summary

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

Summary of Goals

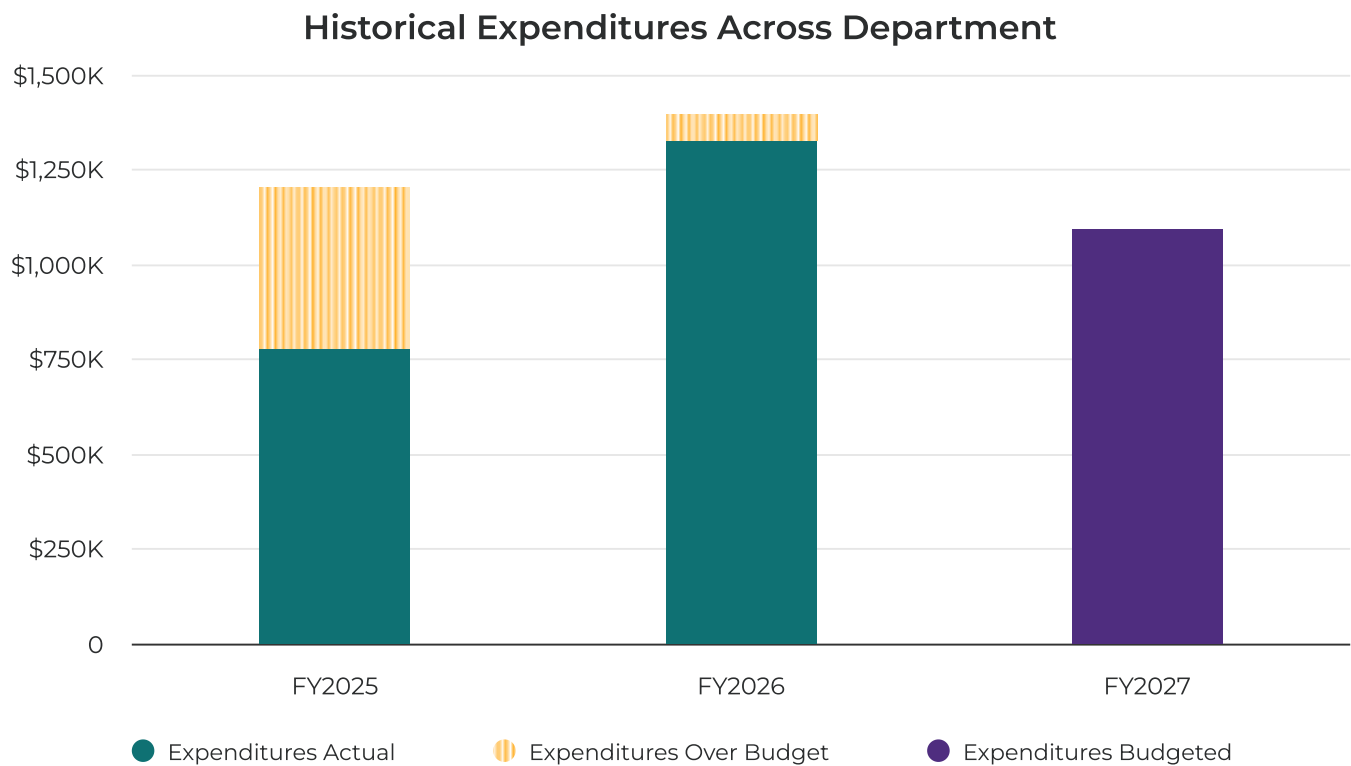
- Maintain compliance with State and Federal requirements for operation and maintenance of the Wastewater Treatment Plant in order to protect the health and wellbeing of the citizens of Stephenville, Erath County and the State of Texas.
- Operate the facilities in the most cost-efficient manner possible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

UTILITY BILLING AND COLLECTIONS

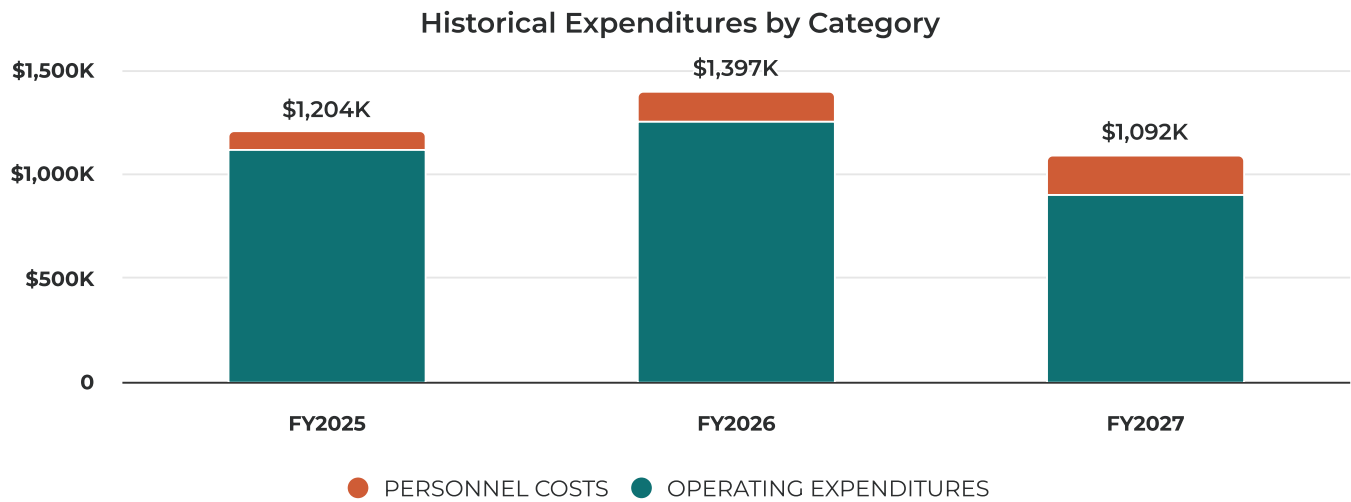
The Utility Billing and Collection Department bills and collects for all City utility services, as well as, handling utility service requests; bad debt and non-payment issues; customer assistance with conservation and utility programs; payment options and arrangements; maintenance of City utility account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

Expenditure Summary

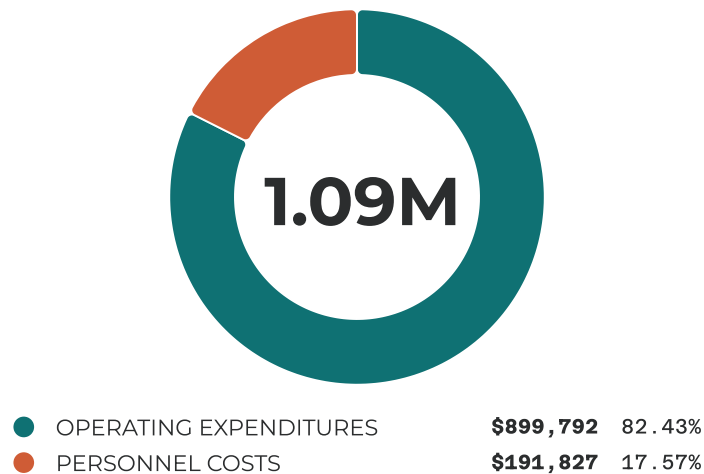
Budgeted expenditures decreased 18%, or approximately \$237,000, which is portrayed in the anticipated reduction of credit card fees as a result of a contract amendment with the merchant service provider. Personnel costs did increase 12%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.



Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$67,337	\$124,266	\$105,266	\$135,435	8.99%
OVERTIME	-	\$1,305	\$305	\$2,345	79.69%
ONE-TIME PAY ADJUSTMENT	\$127	\$1,243	\$546	\$1,354	8.93%
RETIREMENT	\$1,350	\$11,480	\$9,480	\$16,890	47.13%
SOCIAL SECURITY	\$4,958	\$9,701	\$8,701	\$10,643	9.71%
WORKER'S COMPENSATION	\$137	\$249	\$207	\$233	-6.43%
GROUP INSURANCE	\$13,319	\$22,431	\$20,431	\$24,927	11.13%
Total PERSONNEL COSTS	\$87,227	\$170,675	\$144,936	\$191,827	12.39%
OPERATING EXPENDITURES					
POSTAGE	\$51,533	\$55,620	\$55,620	\$55,620	-
PRINTING	-	\$350	\$350	\$350	-
INSURANCE	\$412	\$514	\$997	\$997	93.97%
OUTSIDE PROFESSIONALS	\$70,094	\$48,451	\$49,551	\$14,020	-71.06%
SPECIAL SERVICES	\$23,752	\$14,020	\$14,020	-	-100.00%
OFFICE SUPPLIES	\$889	\$1,200	\$1,200	\$1,200	-
WEARING APPAREL	\$306	\$250	\$250	\$375	50.00%
PHOTO & DUPLICATION	\$444	\$600	\$600	\$600	-
OPERATING SUPPLIES	\$270	-	-	-	-
CREDIT CARD CHARGES	\$125,601	\$145,767	\$148,767	\$165,679	13.66%
WEB CREDIT CARD FEES	\$772,921	\$850,310	\$940,310	\$618,459	-27.27%
OFFICE (COMPUTER) MAINTENANCE	\$70,053	\$40,608	\$40,608	\$42,492	4.64%
Total OPERATING EXPENDITURES	\$1,116,276	\$1,157,690	\$1,252,273	\$899,792	-22.28%
Total Expenditures	\$1,203,503	\$1,328,365	\$1,397,209	\$1,091,619	-17.82%

Personnel Summary

There are currently three full-time employees assigned to Utility Billing and Collections.

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.

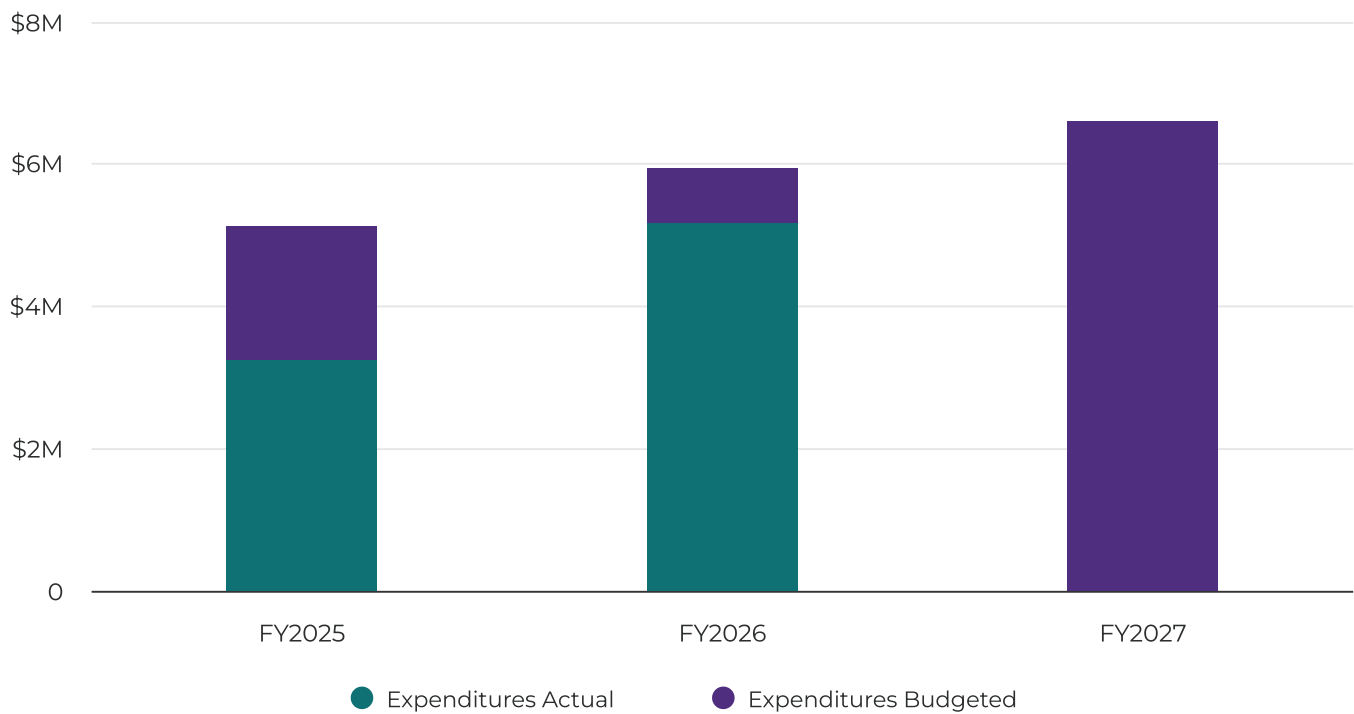
NON-DEPARTMENTAL - UTILITIES

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 budgeted debt service for FY 2027 is \$4.3 million. The estimated franchise tax of \$966,000 is based upon 7% of water and sewer revenues. Administrative transfers total \$1.4 million.

Expenditure Summary

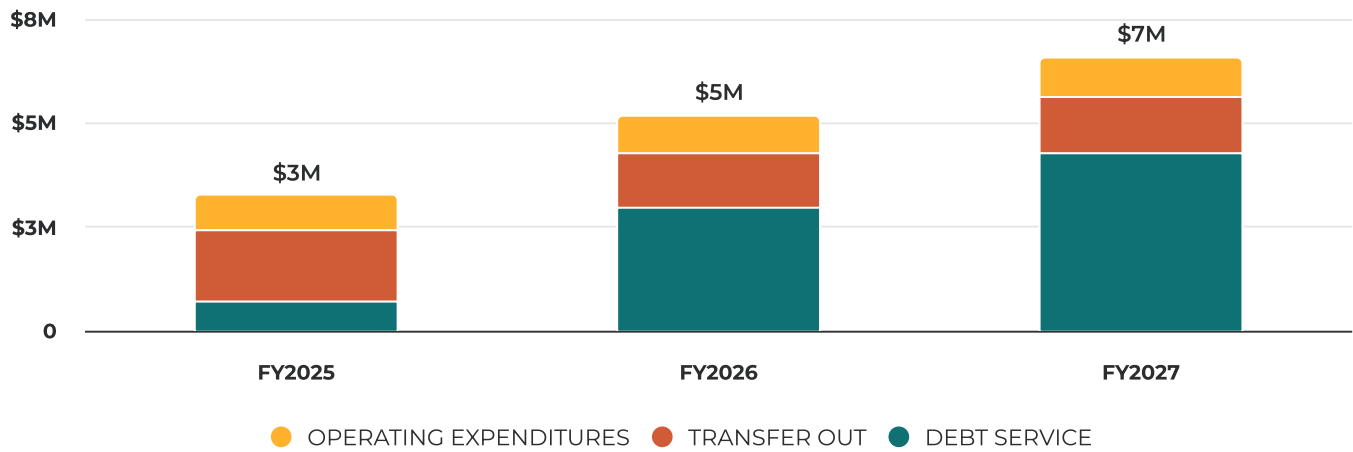
Budgeted expenditures increased 11%, or approximately \$650,000, which is a result of increased debt service requirements.

Historical Expenditures Across Department

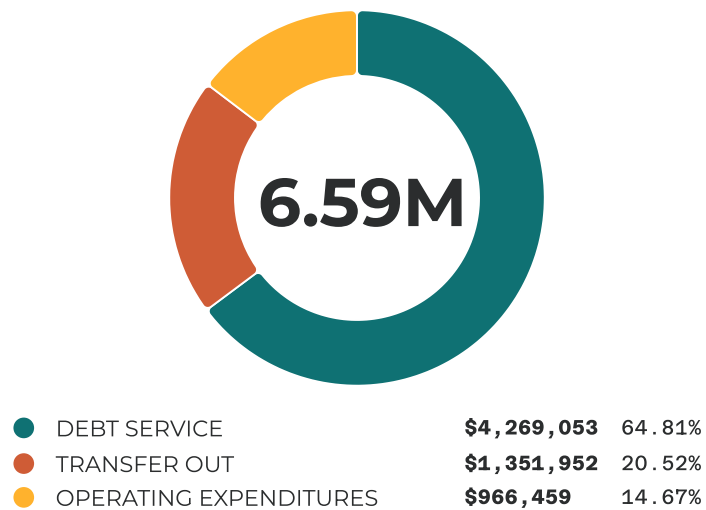


Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
WATER FRANCHISE FEE	\$823,105	\$898,652	\$898,652	\$966,459	7.55%
BANK CHARGES	\$1,029	-	\$450	-	-
ISSUE COSTS	-	\$52,664	-	-	-100.00%
Total OPERATING EXPENDITURES	\$824,134	\$951,316	\$899,102	\$966,459	1.59%
DEBT SERVICE					
2013 BOND INTEREST	-\$613	-	-	-	-
2016 BOND INTEREST	\$27,174	\$17,296	\$17,296	\$5,796	-66.49%
2018 BOND INTEREST	\$141,478	\$136,052	\$136,052	\$129,103	-5.11%
2022 BOND INTEREST	\$544,293	\$669,538	\$669,538	\$633,663	-5.36%
2026 TAX NOTE INTEREST	-	-	-	\$155,491	-
2027 BOND INTEREST	-	-	-	\$600,000	-
BOND PRINCIPAL	-	\$2,835,000	\$2,135,000	\$2,745,000	-3.17%
Total DEBT SERVICE	\$712,332	\$3,657,886	\$2,957,886	\$4,269,053	16.71%
TRANSFER OUT					
ADMIN. FEE-TRANSFER TO GENERAL	\$1,315,085	\$1,328,450	\$1,328,450	\$1,351,952	1.77%
AUDIT CAPITAL ASSET/OUTLAY TRANSFER TO OTHER FUND	\$402,599	-	-	-	-
Total TRANSFER OUT	\$1,717,684	\$1,328,450	\$1,328,450	\$1,351,952	1.77%
Total Expenditures	\$3,254,150	\$5,937,652	\$5,185,438	\$6,587,464	10.94%

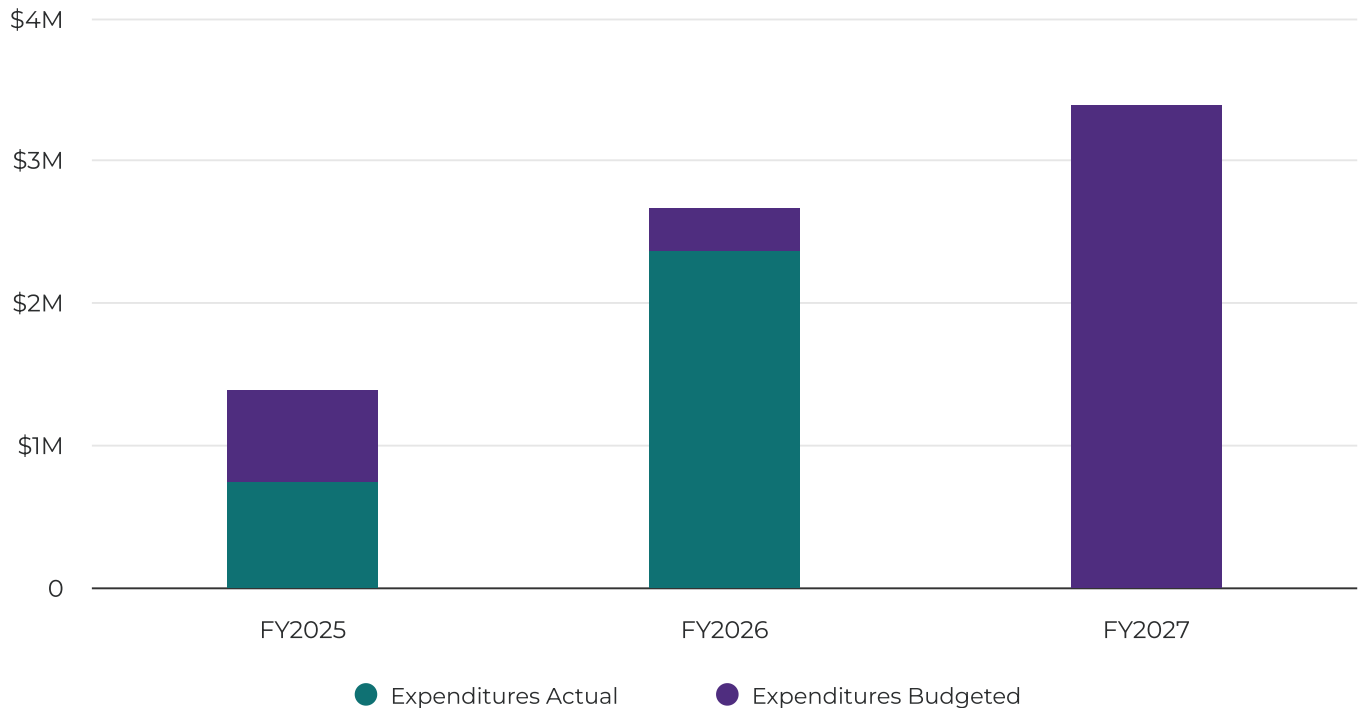
LANDFILL

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.

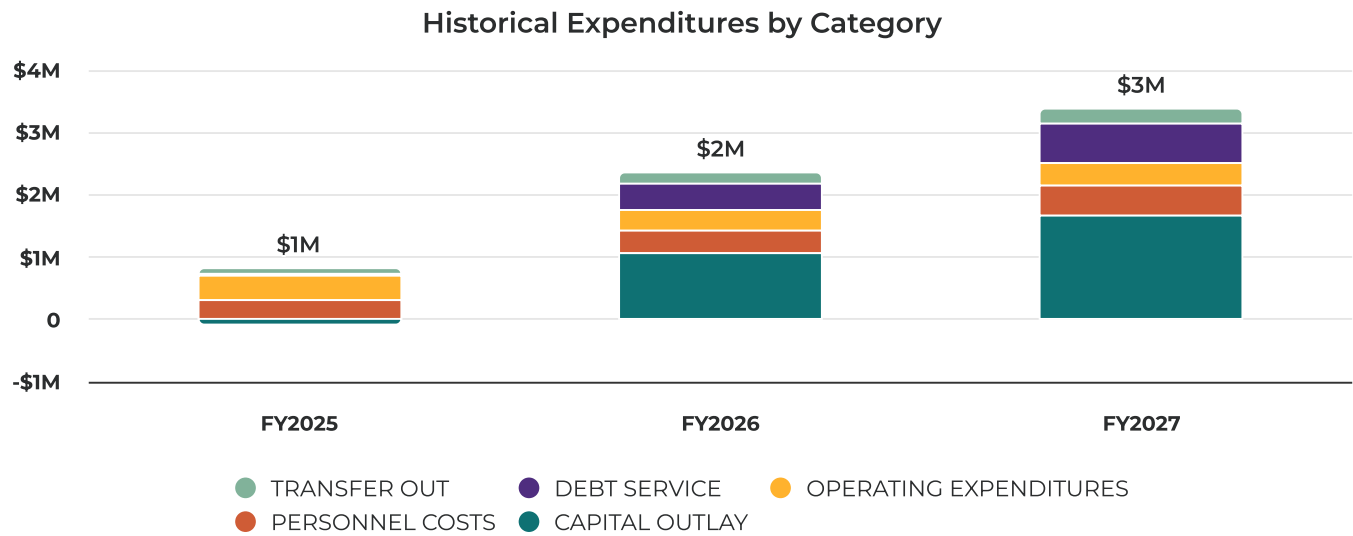
Expenditure Summary

Budgeted expenditures increased 27%, or approximately \$728,000, which is illustrated in the increase in capital outlay for equipment and debt service for funding of the equipment. Personnel costs did increase 34%, a consequence of adding the Assistant Landfill Superintendent position. Salary and benefit increases for current employees also contributed to the increase, and as discussed earlier, represents an investment in personnel to support recruitment and retention.

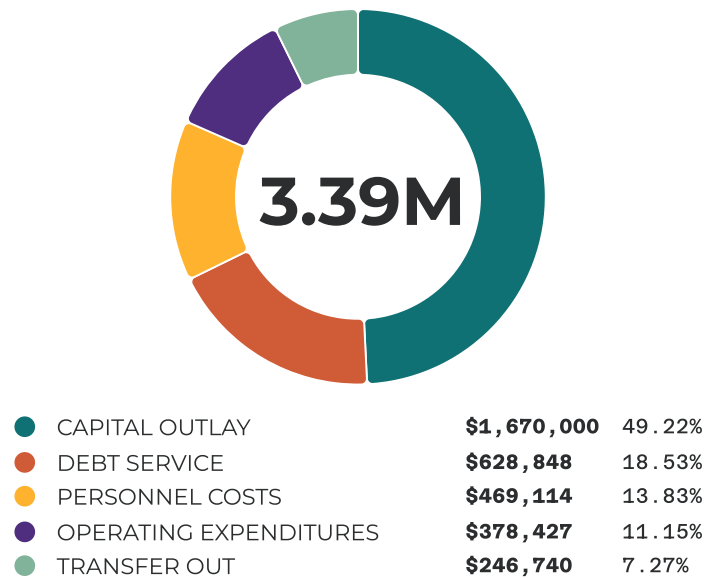
Historical Expenditures Across Department



Expenditures by Category



FY27 Expenditures by Category



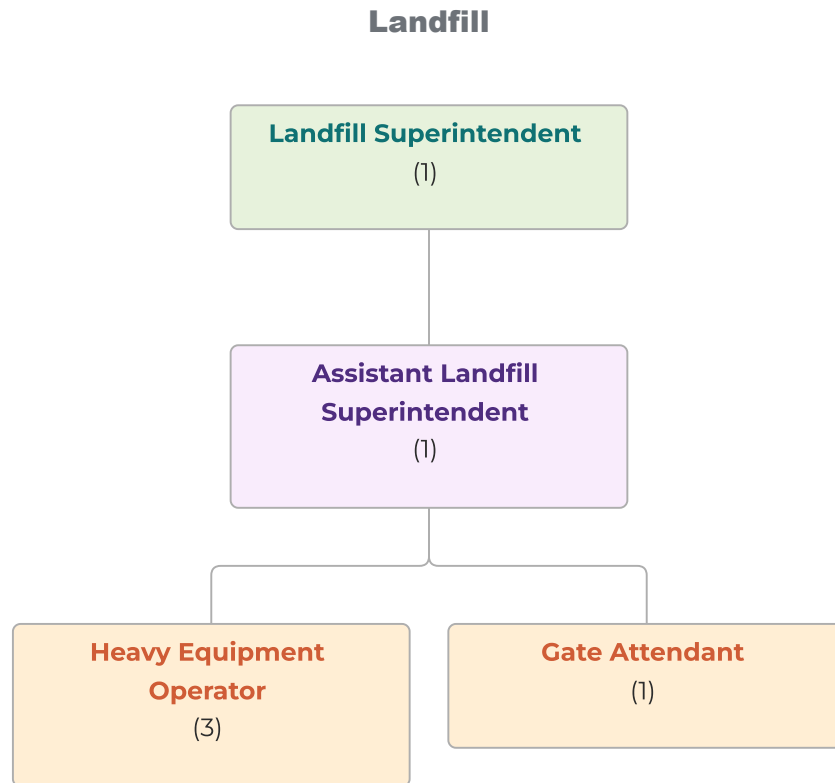
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$248,828	\$251,057	\$268,714	\$332,003	32.24%
OVERTIME	\$5,255	\$4,748	\$4,748	\$6,037	27.15%
INCENTIVE PAY	\$400	\$360	\$720	\$1,080	200.00%
SICK TIME BUY BACK	-	\$1,582	\$727	\$817	-48.36%
ONE-TIME PAY ADJUSTMENT	\$1,755	\$2,494	\$2,050	\$2,677	7.34%
RETIREMENT	\$7,008	\$24,215	\$24,215	\$43,323	78.91%
SOCIAL SECURITY	\$19,915	\$20,584	\$20,584	\$26,906	30.71%
WORKER'S COMPENSATION	\$10,217	\$11,818	\$9,755	\$12,752	7.90%
GROUP INSURANCE	\$30,683	\$31,537	\$33,137	\$42,919	36.09%
CELL PHONE ALLOWANCE	\$602	\$600	\$600	\$600	-
Total PERSONNEL COSTS	\$324,664	\$348,995	\$365,250	\$469,114	34.42%
OPERATING EXPENDITURES					
COMMUNICATION S	\$1,155	\$1,740	\$1,740	\$2,220	27.59%
ADVERTISING	\$1,268	\$150	\$150	\$150	-
TRAINING & EDUCATION	\$2,708	\$2,845	\$2,845	\$1,285	-54.83%
INSURANCE	\$18,272	\$22,816	\$20,123	\$22,816	-
RENTAL	\$1,690	\$1,680	\$1,680	\$1,800	7.14%
UTILITIES	\$2,009	\$2,250	\$2,250	\$2,250	-
DUES & SUBSCRIPTIONS	\$514	\$111	\$236	\$111	-
OUTSIDE PROFESSIONALS	\$42,901	\$19,465	\$19,465	\$19,689	1.15%
SPECIAL SERVICES	\$2,501	\$500	\$2,500	\$500	-
STATE FEES	\$26,960	\$26,400	\$29,400	\$30,400	15.15%
OTHER CONTRACTUAL SERVICES	\$3,420	\$9,550	\$9,550	\$10,000	4.71%
OFFICE SUPPLIES	\$1,246	\$1,175	\$1,475	\$1,255	6.81%
WEARING APPAREL	\$1,698	\$3,000	\$3,000	\$3,600	20.00%
SMALL TOOLS	\$1,012	\$1,000	\$1,100	\$1,000	-
GAS & OIL	\$86,907	\$125,000	\$107,000	\$125,000	-
OTHER SUPPLIES	\$340	\$200	\$400	\$200	-
CREDIT CARD FEES	\$28,003	\$19,320	\$30,320	\$34,051	76.25%

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
VEHICLE MAINTENANCE	\$1,654	\$1,000	\$1,800	\$1,000	-
MACHINERY MAINTENANCE	\$136,251	\$100,000	\$70,000	\$100,000	-
OFFICE EQUIPMENT MAINTENANCE	\$525	-	-	-	-
OTHER EQUIPMENT MAINTENANCE	\$259	\$200	\$700	\$200	-
SCALE MAINTENANCE	\$498	\$500	\$10,500	\$500	-
BUILDING MAINTENANCE	-	\$400	\$400	\$400	-
LANDFILL IMPROVEMENT MAINTENAN	\$17,793	\$20,000	\$20,000	\$20,000	-
Total OPERATING EXPENDITURES	\$379,581	\$359,302	\$336,634	\$378,427	5.32%
CAPITAL OUTLAY					
DEPRECIATION	\$217,696	-	-	-	-
CLOSURE AND POST CLOSURE COST	-\$311,993	-	-	-	-
VEHICLES	-	\$5,175	\$5,175	\$50,000	866.18%
OTHER EQUIPMENT	\$102,179	\$1,047,000	\$1,033,652	\$1,400,000	33.72%
LANDFILL IMPROVEMENTS	\$132,355	\$250,000	\$30,000	\$220,000	-12.00%
GAIN ON SALE OF ASSETS	\$1,167	-	-	-	-
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$234,534	-	-	-	-
Total CAPITAL OUTLAY	-\$93,131	\$1,302,175	\$1,068,827	\$1,670,000	28.25%
DEBT SERVICE					
DEBT INTEREST	\$37,056	\$35,781	\$55,392	\$106,775	198.41%
DEBT PRINCIPAL	-	\$429,189	\$352,113	\$522,073	21.64%
Total DEBT SERVICE	\$37,056	\$464,970	\$407,505	\$628,848	35.24%
TRANSFER OUT					
OPERATING TRANSFERS OUT	\$93,162	\$189,858	\$189,858	\$246,740	29.96%
Total TRANSFER OUT	\$93,162	\$189,858	\$189,858	\$246,740	29.96%
Total Expenditures	\$741,332	\$2,665,300	\$2,368,074	\$3,393,129	27.31%

Personnel Summary

There are six full-time employees assigned to the Landfill Department with the addition of the Assistant Landfill Superintendent position added for FY 2027.



Summary of Goals

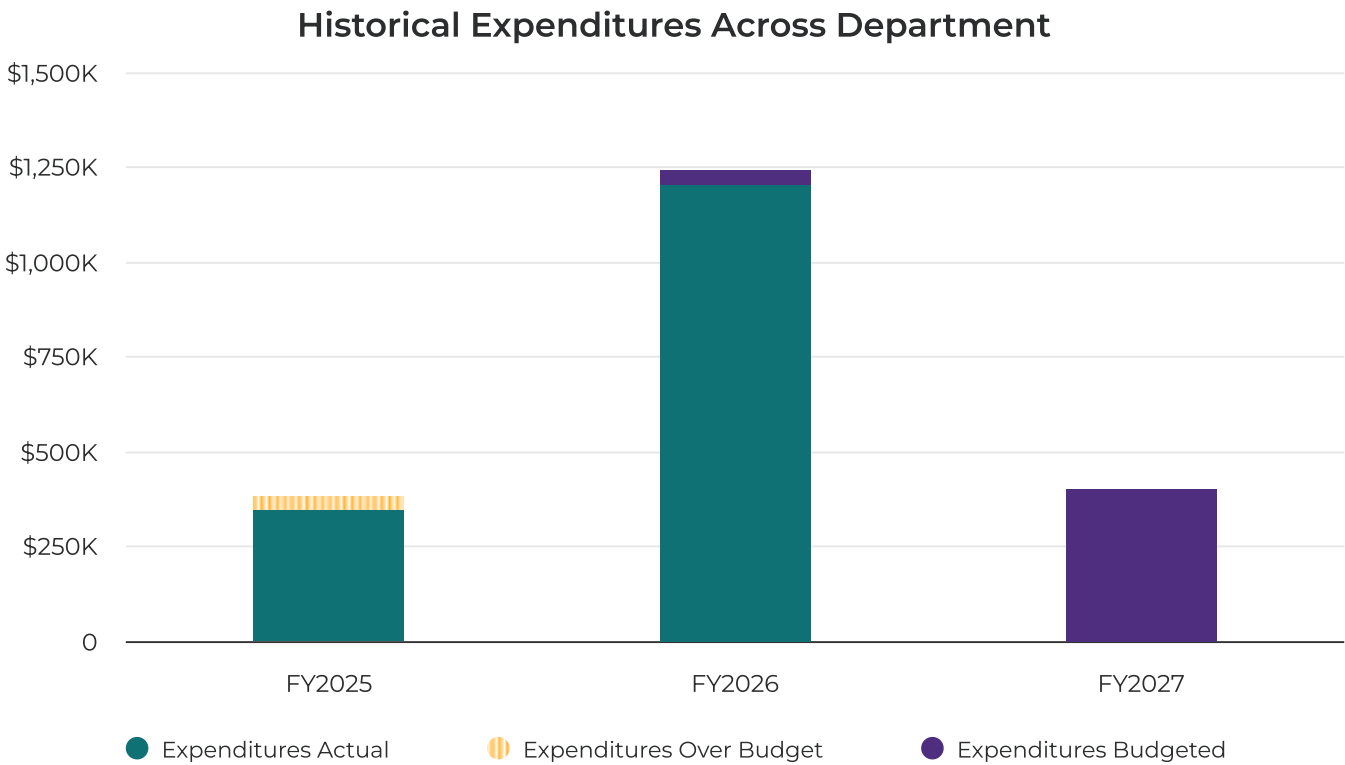
- Provide daily cover for all solid waste deposited into landfill.
- Respond to customer requests regarding the landfill quickly and efficiently.
- Process payments and cash receipts accurately and timely.
- Make deposits in a timely manner.
- Provide good, prompt, personal, face-to-face and phone assistance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

AIRPORT

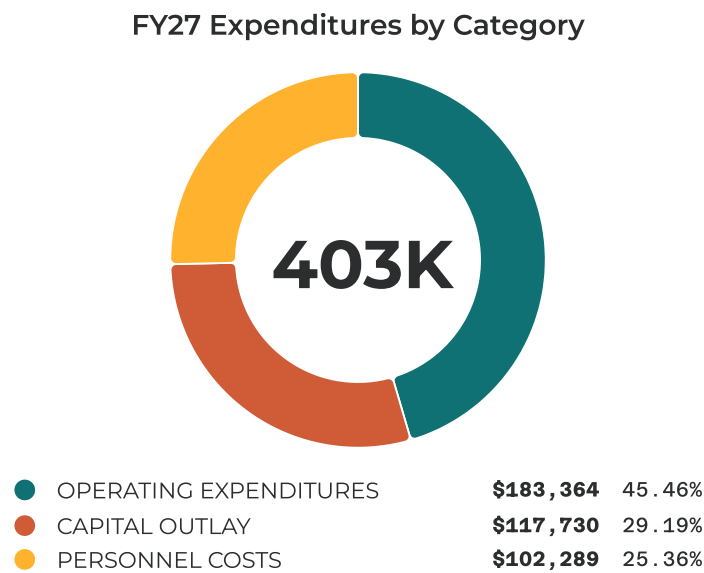
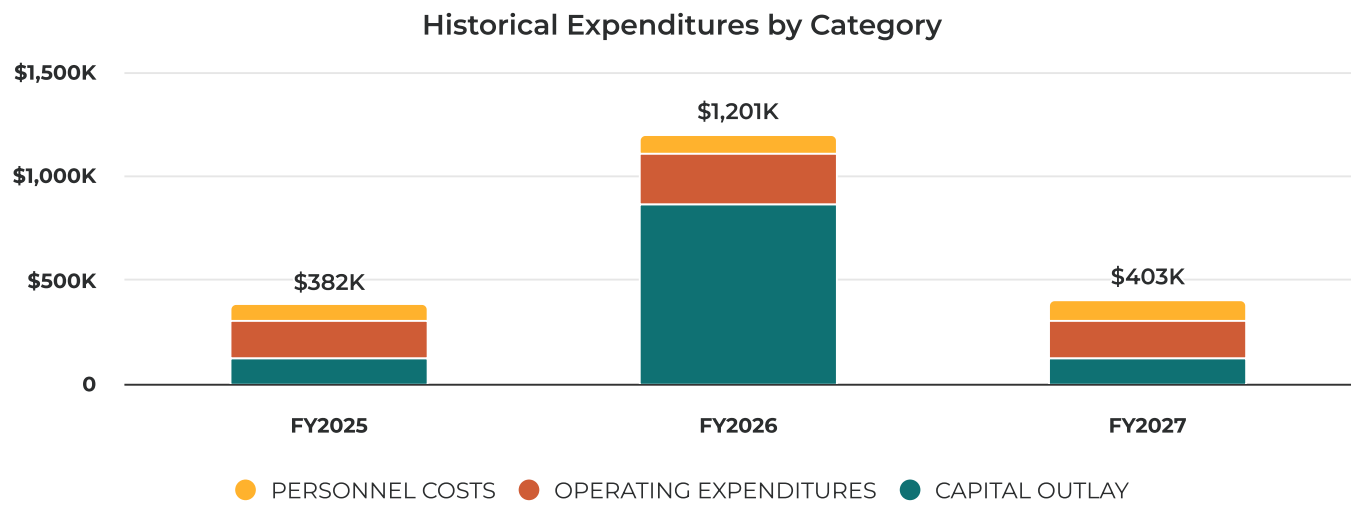
The Airport department is responsible for the ongoing operations and improvements associated with the public aviation facilities at the Stephenville Clark Regional Airport.

Expenditure Summary

Budgeted expenditures decreased 67%, or approximately \$797,000, which is largely a result of a decrease in capital outlay for the anticipated completion of capital improvements and a reduction in maintenance. Personnel costs did increase 5%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$61,739	\$65,928	\$68,928	\$73,131	10.93%
OVERTIME	-	\$1,912	-	\$2,120	10.88%
PART-TIME WAGES	-	\$5,762	-	-	-100.00%
INCENTIVE PAY	\$361	\$360	\$360	\$360	-
SICK TIME BUY BACK	-	\$1,266	\$1,266	\$1,404	10.90%
ONE-TIME PAY ADJUSTMENT	\$588	\$716	\$659	\$730	1.96%
RETIREMENT	\$3,672	\$6,895	\$5,895	\$9,511	37.94%
SOCIAL SECURITY	\$4,578	\$5,855	\$5,855	\$5,993	2.36%
WORKER'S COMPENSATION	\$258	\$293	\$242	\$131	-55.29%
GROUP INSURANCE	\$7,271	\$7,477	\$8,027	\$8,309	11.13%
CELL PHONE ALLOWANCE	-	\$600	-	\$600	-
Total PERSONNEL COSTS	\$78,467	\$97,064	\$91,232	\$102,289	5.38%
OPERATING EXPENDITURES					
POSTAGE	\$6	-	-	-	-
COMMUNICATION S	\$3,854	\$2,820	\$3,620	\$3,840	36.17%
ADVERTISING	\$419	\$80	\$80	\$80	-
TRAINING & EDUCATION	\$4,358	\$3,760	\$4,760	\$4,100	9.04%
INSURANCE	\$12,993	\$16,225	\$15,637	\$17,966	10.73%
RENTAL	\$25	-	\$300	\$300	-
UTILITIES	\$54,674	\$61,956	\$61,956	\$56,160	-9.36%
DUES & SUBSCRIPTIONS	\$425	\$475	\$475	\$475	-
SPECIAL SERVICES	\$1,219	\$800	\$1,000	\$800	-
STATE FEES	\$200	\$210	\$210	\$210	-
PEST AND GERM CONTROL	\$330	\$360	\$360	\$360	-
CONTRACTUAL SERVICES	\$3,600	-	\$3,600	\$3,600	-
SPECIAL EVENTS	\$3,475	\$5,300	\$7,335	\$5,500	3.77%
WEARING APPAREL	\$116	-	-	-	-
PHOTO & DUPLICATION	\$22	-	\$220	\$240	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
JANITORIAL SUPPLIES	\$199	\$500	\$600	\$500	-
GAS & OIL	\$89	\$200	\$200	\$100	-50.00%
OTHER SUPPLIES	\$1,197	-	\$100	\$100	-
COMPUTER SUPPLIES	\$216	-	-	-	-
VEHICLE MAINTENANCE	\$1,279	\$800	\$6,500	\$800	-
OTHER EQUIPMENT MAINTENANCE	\$1,149	\$2,450	\$2,450	\$3,918	59.92%
AWOS MAINTENANCE	\$10,411	\$6,525	\$6,525	\$6,525	-
BUILDING MAINTENANCE	\$9,560	\$36,769	\$40,500	\$1,000	-97.28%
AIRPORT MAINTENANCE	\$72,921	\$88,889	\$88,889	\$76,790	-13.61%
Total OPERATING EXPENDITURES	\$182,738	\$228,119	\$245,317	\$183,364	-19.62%
CAPITAL OUTLAY					
DEPRECIATION	\$120,887	-	-	-	-
AIRPORT IMPROVEMENTS	\$22,829	\$50,000	-	\$50,000	-
AIRPORT IMPROVEMENTS	-	\$35,849	\$35,849	\$35,849	-
AIRPORT IMPROVEMENTS	-	\$31,881	\$31,881	\$31,881	-
AIRPORT IMPROVEMENTS	-	\$764,293	\$764,293	-	-100.00%
AIRPORT IMPROVEMENTS	\$366,885	\$32,918	\$32,918	-	-100.00%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$389,715	-	-	-	-
Total CAPITAL OUTLAY	\$120,887	\$914,941	\$864,941	\$117,730	-87.13%
Total Expenditures	\$382,092	\$1,240,124	\$1,201,490	\$403,383	-67.47%

Personnel Summary

There is one full-time employee assigned to the Airport. As mentioned previously, the part-time custodial position was combined with other departments' part-time custodial positions to create a full-time custodial position budgeted in Municipal Buildings.

Airport

Airport Manager

Reports to Director of
Administrative Services
(1)

Summary of Goals

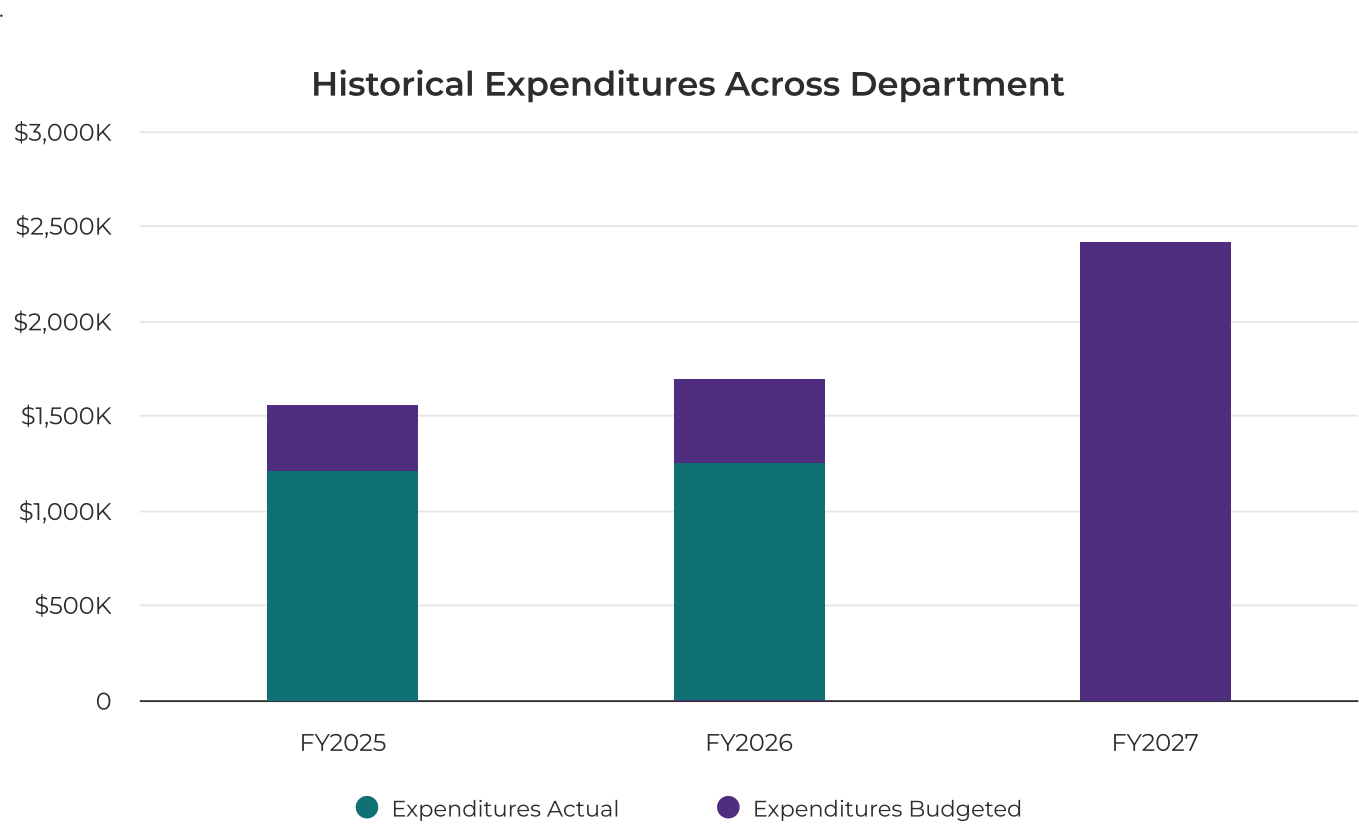
- Maintain compliance with State and Federal requirements for airport operations.
- Operate the facilities in the most cost-efficient manner possible.
- Provide a safe and clean environment for employees, citizens, and travelers.
- Deliver services to customers in a timely manner.
- Prolong the useful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

STORMWATER DRAINAGE

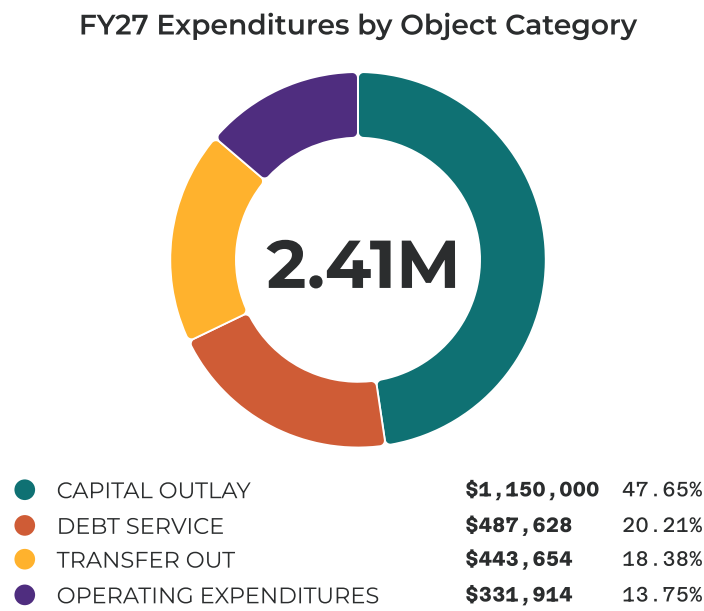
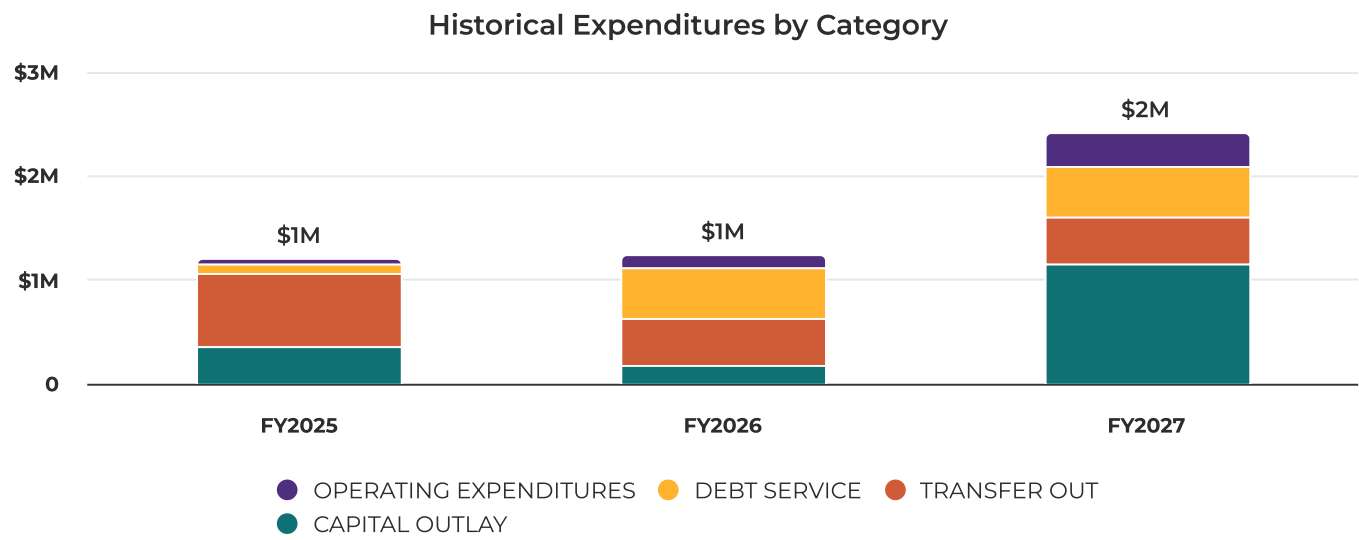
Stormwater drainage maintenance and improvements are budgeted in this department. Debt service payments for stormwater drainage improvements are also budgeted here. Transfers are made to the Water and Wastewater fund, which performs the billing services for stormwater drainage.

Expenditure Summary

Budgeted expenditures increased 42%, or approximately \$717,000, which is portrayed in the increase in capital outlay for storm water drainage improvement projects



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
OPERATING EXPENDITURES					
OUTSIDE PROFESSIONALS	\$43,565	\$131,251	\$131,251	\$131,564	0.24%
STORM DRAINAGE MAINTENANCE	\$6,297	\$200,000	\$5,819	\$200,000	-
BANK CHARGES	\$350	-	\$350	\$350	-
Total OPERATING EXPENDITURES	\$50,212	\$331,251	\$137,420	\$331,914	0.20%
CAPITAL OUTLAY					
DEPRECIATION	\$356,996	-	-	-	-
STORM WATER DRAINAGE CONSTRUCT	\$546,241	\$438,500	\$180,000	\$1,150,000	162.26%
AUDIT CAPITAL OUTLAY ADJUSTMENT	-\$546,241	-	-	-	-
Total CAPITAL OUTLAY	\$356,996	\$438,500	\$180,000	\$1,150,000	162.26%
DEBT SERVICE					
BOND INTEREST	\$89,363	\$131,588	\$131,588	\$117,628	-10.61%
BOND PRINCIPAL	-	\$355,000	\$355,000	\$370,000	4.23%
Total DEBT SERVICE	\$89,363	\$486,588	\$486,588	\$487,628	0.21%
TRANSFER OUT					
ADMIN TRANSFER TO GENERAL	\$229,344	\$245,617	\$245,617	\$281,242	14.50%
ADMIN TRANSFER TO WATER	\$108,443	\$194,631	\$194,631	\$162,412	-16.55%
AUDIT CAPITAL ASSET/OUTLAY TRANSFER TO OTHER FUND	\$369,562	-	-	-	-
Total TRANSFER OUT	\$707,349	\$440,248	\$440,248	\$443,654	0.77%
Total Expenditures	\$1,203,919	\$1,696,587	\$1,244,256	\$2,413,196	42.24%

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.

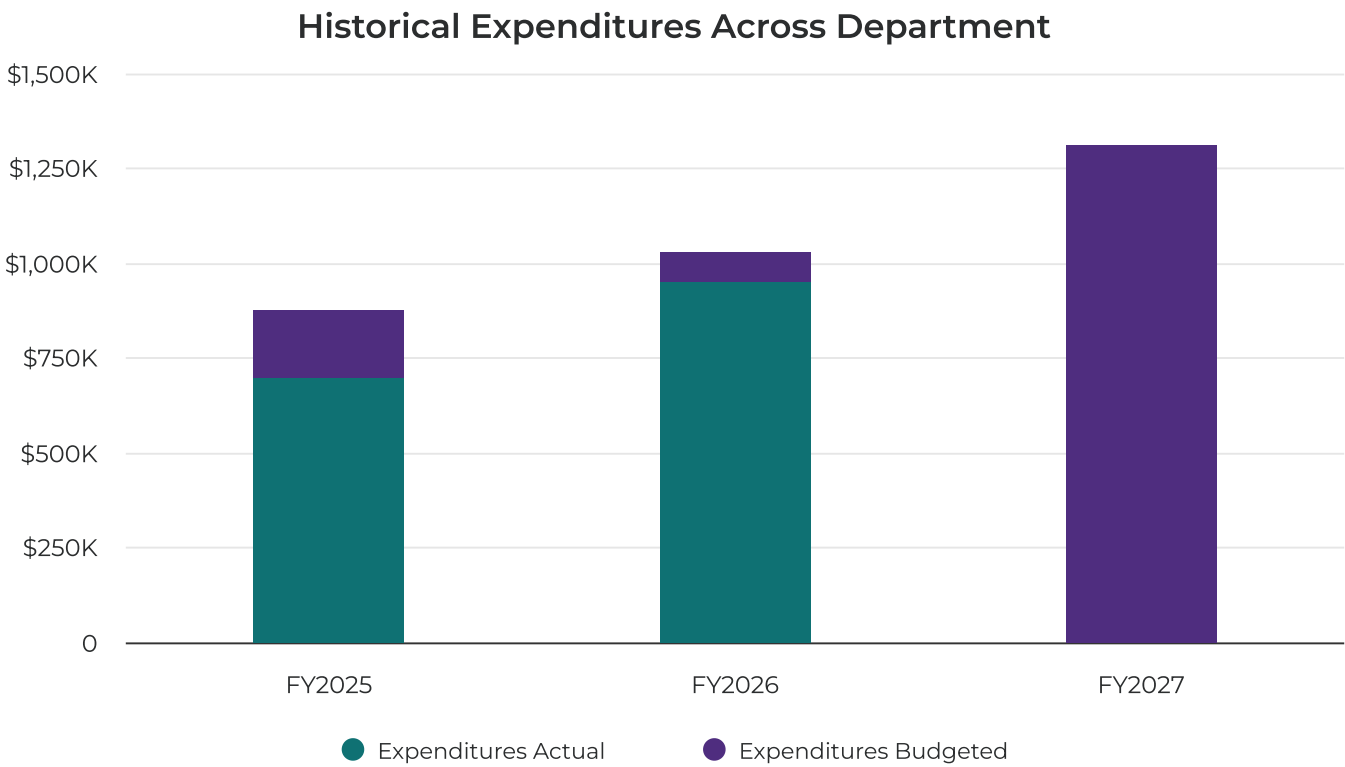
TOURISM

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.

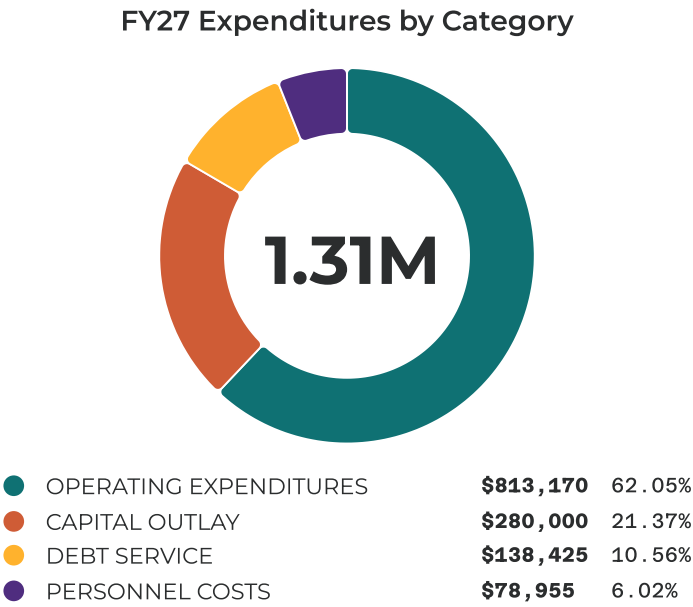
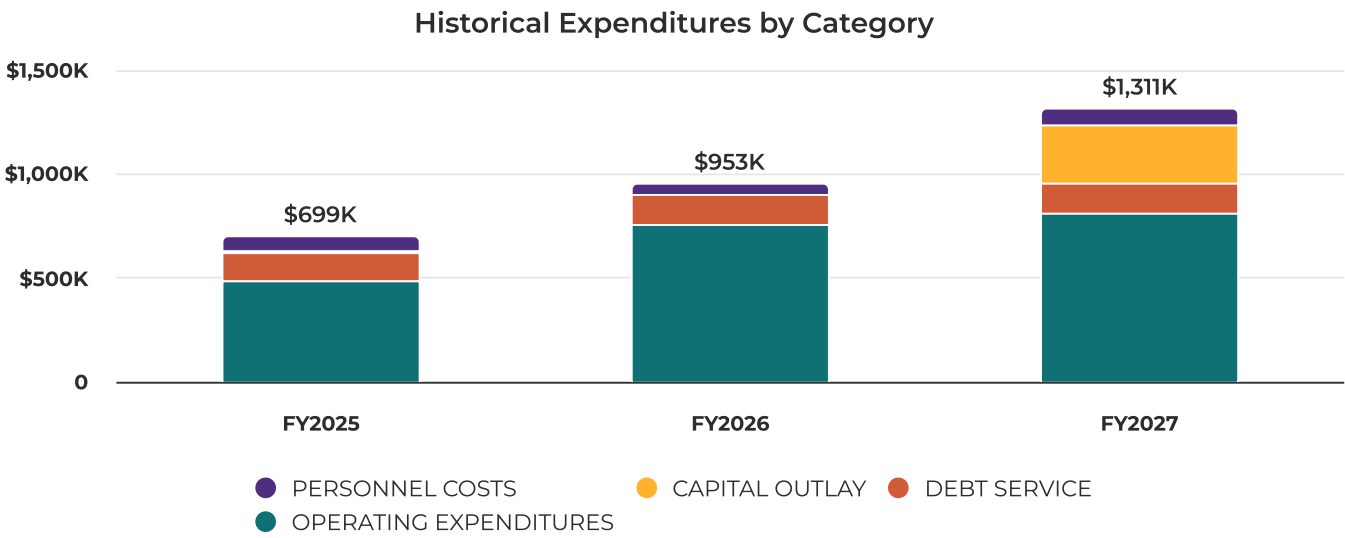
Debt service payments funded by the sports venue tax are also expended in this department.

Expenditure Summary

Budgeted expenditures increased 28%, or approximately \$283,000, illustrated by the increase in capital outlay for sports facility improvements funded with the sports venue tax revenue. Personnel costs did increase 12%, and as discussed earlier, represents an investment in personnel to support recruitment and retention.



Expenditures by Category



Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
PERSONNEL COSTS					
SALARIES	\$48,239	\$50,446	\$41,446	\$54,746	8.52%
ONE-TIME PAY ADJUSTMENT	\$74	\$504	\$504	\$547	8.53%
RETIREMENT	\$4,188	\$4,908	\$3,908	\$7,150	45.68%
SOCIAL SECURITY	\$3,965	\$4,173	\$3,673	\$4,505	7.96%
WORKER'S COMPENSATION	\$106	\$107	\$89	\$98	-8.41%
GROUP INSURANCE	\$6,576	\$6,845	\$4,845	\$8,309	21.39%
CAR ALLOWANCE	\$3,614	\$3,600	\$2,600	\$3,600	-
Total PERSONNEL COSTS	\$66,762	\$70,583	\$57,065	\$78,955	11.86%
OPERATING EXPENDITURES					
POSTAGE	\$816	\$1,370	\$1,370	\$500	-63.50%
COMMUNICATION S	\$1,297	\$1,080	\$805	\$792	-26.67%
ADVERTISING	\$81,498	\$75,000	\$39,500	\$87,975	17.30%
EDUCATION & TRAINING	\$6,783	\$8,000	\$8,000	\$8,000	-
OTHER INSURANCE	\$206	\$257	\$333	\$333	29.57%
DUES & SUBSCRIPTIONS	\$34,168	\$31,290	\$34,162	\$32,580	4.12%
OUTSIDE PROFESSIONAL	\$25,300	\$39,750	-	\$39,750	-
H/M TAX-SPECIAL EVENTS	\$109,018	\$145,750	\$145,750	\$65,750	-54.89%
OFFICE SUPPLIES	\$1,904	\$600	\$350	\$600	-
WEARING APPAREL	\$53	\$100	\$100	\$100	-
OPERATING SUPPLIES	\$169	-	\$250	-	-
COMPUTER MAINTENANCE	-	\$6,570	\$6,570	\$1,785	-72.83%
HISTORIC PRESERVATION - MUSEUM	-	-	-	\$24,000	-
HISTORICAL PRESERVATION GRANTS	-	-	-	\$132,600	-
UNDESIGNATED GRANT FUNDS	-	\$10,000	-	\$30,500	205.00%
H/M TAX-MUSEUM	\$19,665	-	\$24,000	-	-

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Proposed Budget (% Change)
TARLETON FFA	\$4,500	\$5,000	\$5,000	\$5,000	-
WESTERN HERITAGE WALK OF FAME INDUCTION	-	\$5,000	-	\$5,000	-
TARLETON RODEO	\$7,500	\$7,500	\$7,500	\$7,500	-
COWBOY CAPITAL PRO RODEO	\$15,000	\$198,000	\$198,000	\$15,000	-92.42%
PROMOTIONAL ITEMS	\$921	\$10,000	\$5,000	\$10,000	-
WAYFINDER SIGNS	\$37,500	-	\$33,240	-	-
WEBSITE/PHOTOGRAPHY	-	\$23,000	\$13,938	\$5,405	-76.50%
LJT FALL/SPRING FESTIVAL	\$21,000	\$21,500	\$21,500	\$150,000	597.67%
MOOLA FEST	\$116,299	\$100,000	\$123,122	\$100,000	-
CITY LIMITS SPORTS ACADEMY	\$232	-	-	-	-
WORLD YOUTH TEAM ROPING	-	\$10,000	\$10,000	\$10,000	-
RODEO ATHLETES ADVERTISING SPONSORSHIP	-	\$80,000	\$80,000	\$80,000	-
Total OPERATING EXPENDITURES	\$483,828	\$779,767	\$758,490	\$813,170	4.28%
CAPITAL OUTLAY					
PARK IMPROVEMENTS	-	-	-	\$280,000	-
IMPROVEMENTS	\$13,469	\$40,000	-	-	-100.00%
Total CAPITAL OUTLAY	\$13,469	\$40,000	-	\$280,000	600.00%
DEBT SERVICE					
BOND PRINCIPAL	\$65,000	\$70,000	\$70,000	\$75,000	7.14%
BOND INTEREST	\$69,775	\$67,050	\$67,050	\$63,425	-5.41%
Total DEBT SERVICE	\$134,775	\$137,050	\$137,050	\$138,425	1.00%
Total Expenditures	\$698,834	\$1,027,400	\$952,605	\$1,310,550	27.56%

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.

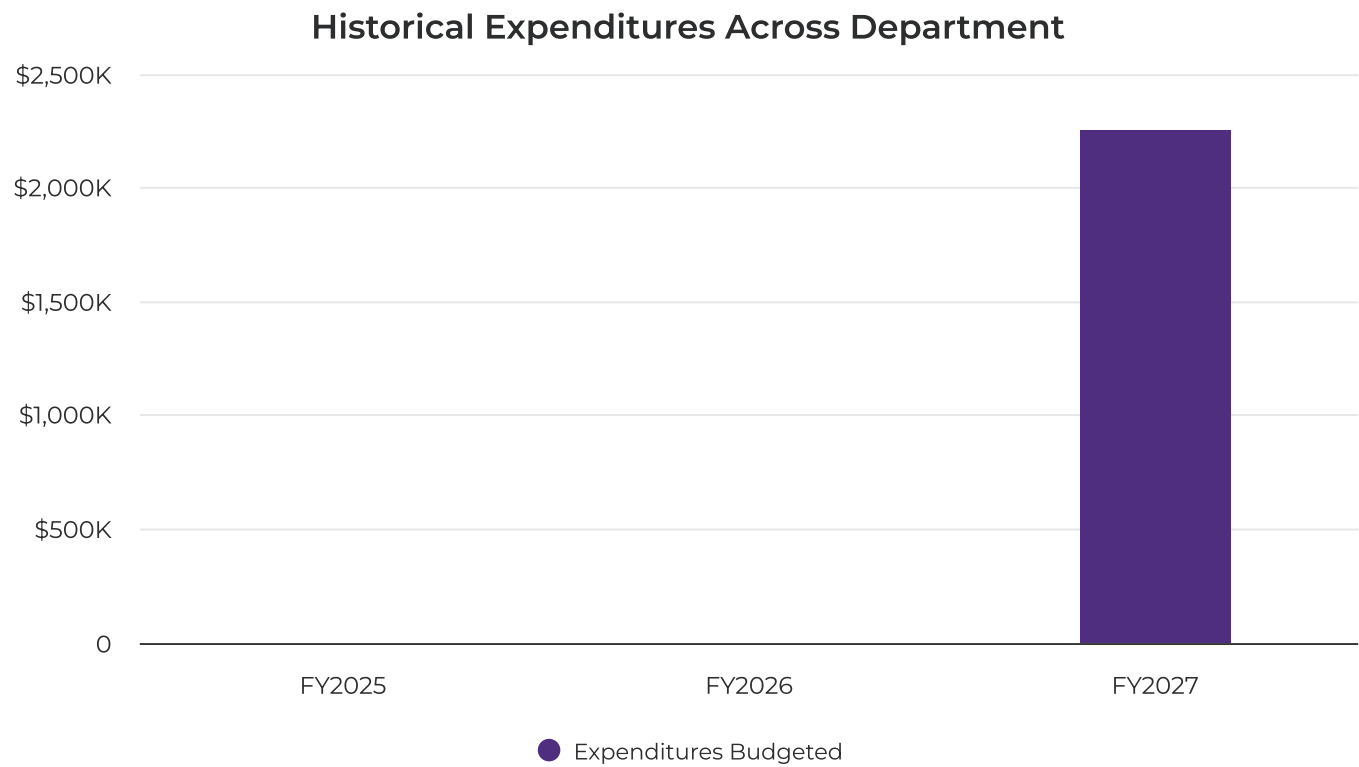
UNIFIED DISPATCH CENTER

On August 28, 2023, the City of Stephenville and Erath County entered into an interlocal cooperative agreement for an Erath County Joint Dispatch Center. Erath County provided the building, and the cost to remodel the building was borne equally by the county and the city. The city will operate the Unified Dispatch Center, providing all personnel. Tarleton State University and the City of Dublin are both charged a fee related to the services provided to each entity. The City of Stephenville and Erath County fund the remaining costs equally.

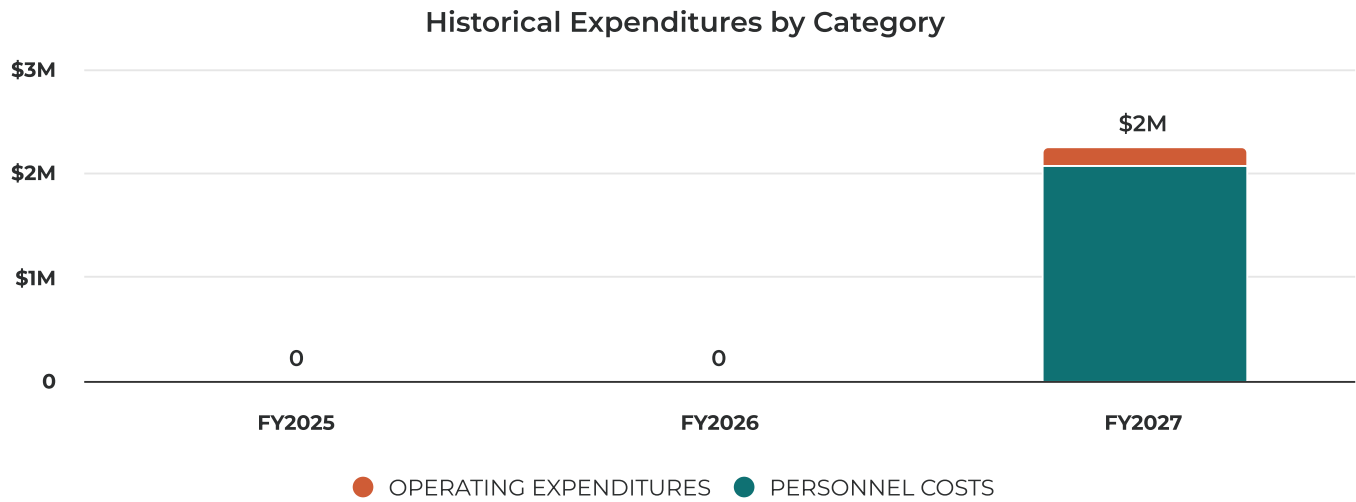
The Unified Dispatch Center operates a twenty-four-hour-a-day, seven-day-a-week police and fire communications function; handling calls for service for the Fire/EMS Services and all 911 calls within the city and county. This department also handles calls for after-hours city utility service.

Expenditure Summary

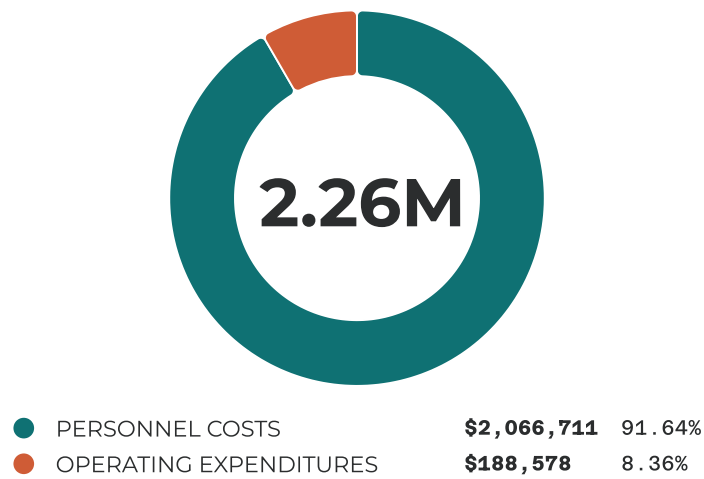
Expenditures related to telecommunications in the Police Department budget were reallocated to the Unified Dispatch Center. Personnel and operating costs increased over the amounts previously budgeted by the Police Department due to the addition of staff. However, revenues offset the increased costs.



Expenditures by Category



FY27 Expenditures by Category



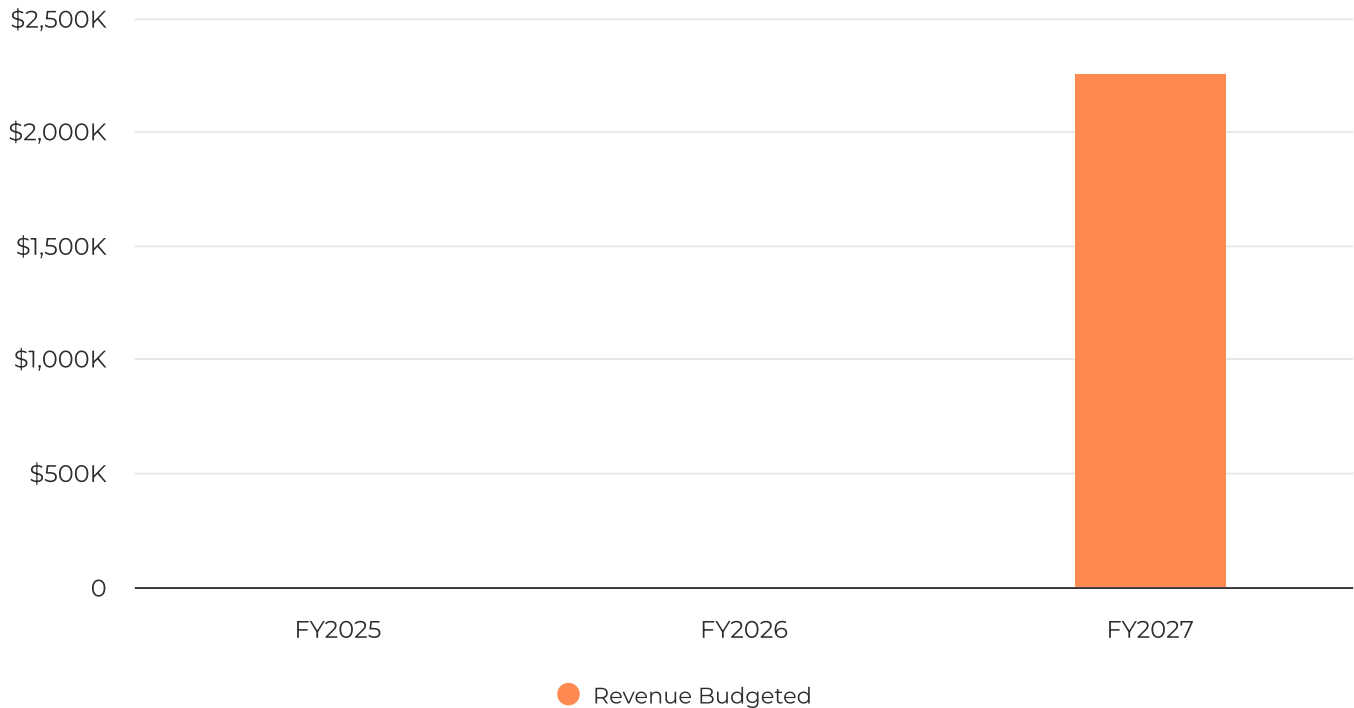
Expenditures by Category

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
PERSONNEL COSTS	-	-	-	\$2,066,711	-
SALARIES	-	-	-	\$1,343,481	-
OVERTIME	-	-	-	\$148,607	-
ON CALL PAY	-	-	-	\$10,400	-
INCENTIVE PAY	-	-	-	\$8,940	-
SHIFT DIFFERENTIAL	-	-	-	\$15,000	-
SICK TIME BUY BACK	-	-	-	\$4,504	-
ONE-TIME PAY ADJUSTMENT	-	-	-	\$13,393	-
RETIREMENT	-	-	-	\$188,171	-
SOCIAL SECURITY	-	-	-	\$118,575	-
WORKER'S COMPENSATION	-	-	-	\$2,594	-
GROUP INSURANCE	-	-	-	\$213,046	-
OPERATING EXPENDITURES	-	-	-	\$188,578	-
EDUCATION & TRAINING	-	-	-	\$44,220	-
INSURANCE	-	-	-	\$8,958	-
INTER-AGENCY AGREEMENT	-	-	-	\$100,000	-
OFFICE SUPPLIES	-	-	-	\$5,800	-
WEARING APPAREL	-	-	-	\$10,150	-
OPERATING SUPPLIES	-	-	-	\$10,200	-
BUILDING MAINTENANCE	-	-	-	\$9,250	-
Total Expenditures	-	-	-	\$2,255,289	-

Revenue Summary

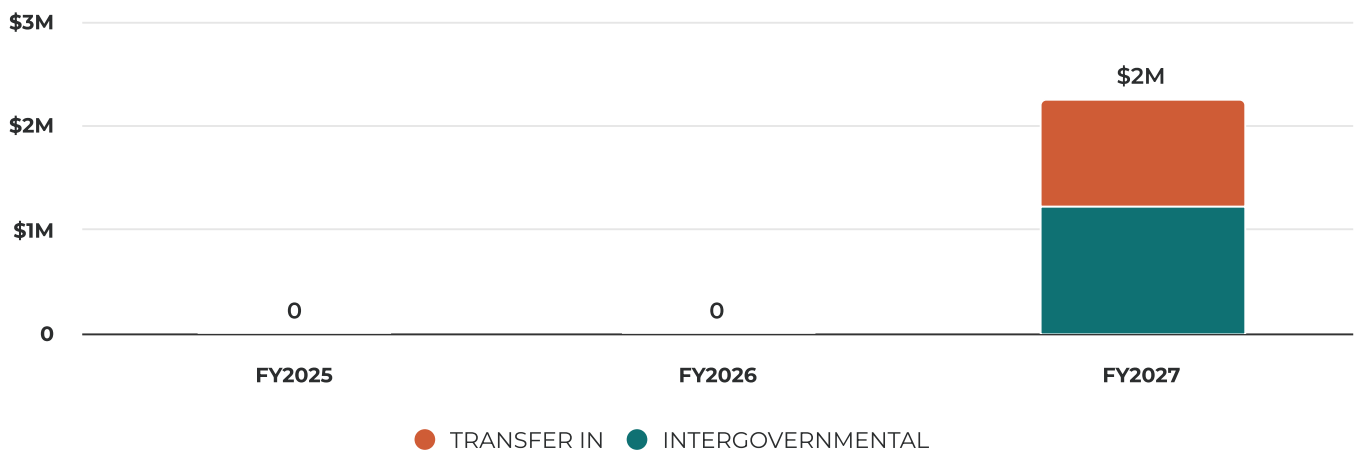
Revenue consists of transfers from the General Fund and intergovernmental reimbursements from the other three entities services by the Unified Dispatch Center.

Historical Revenues Across Department

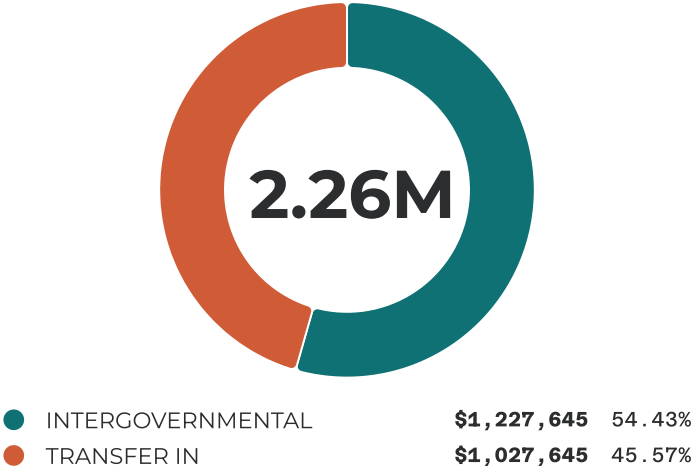


Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



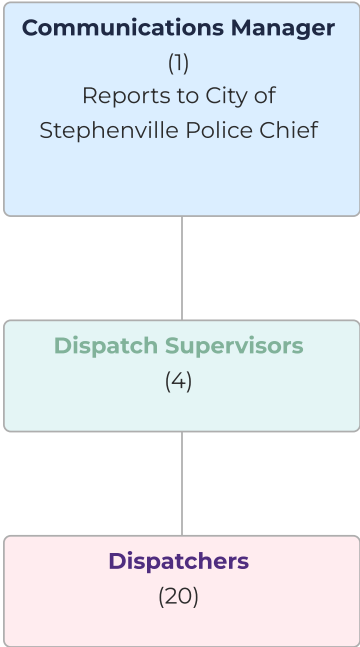
Revenues by Revenue Source

Category	FY 2025 YTD	FY 2026 Amended Budget	FY 2026 Projection	FY 2027 Proposed Budget
INTERGOVERNMENTAL	-	-	-	\$1,227,645
TRANSFER IN	-	-	-	\$1,027,645
Total Revenues	-	-	-	\$2,255,290

Personnel Summary

The Unified Dispatch Center has twenty-five full-time employees. Thirteen positions were moved from the Police Department and 12 positions were added.

Unified Dispatch Center



Summary of Goals

- Answer all 911, 10-digit emergency, and non-emergency calls for police, fire and EMS for the City of Stephenville and Erath County
- Dispatch all calls to the appropriate personnel
- Manage arrest warrants.
- Manage protective orders directed to the City of Stephenville Police Department and the Erath County Sheriff's Office.
- Manage bond conditions.

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 2026-2027

Fund	Account	Description	Dept Request	Admin Recom
General Fund				
	01-104-55140.00000	Outdoor Warning System replacement 2 @ \$25,000	50,000	
	01-108-55140.00000	Mule/watering source for downtown planters	8,000	
	01-402-55140.00000	Replace Unite 225 2016 John Deere Backhoe	170,000	
	01-402-55250.00000	C/O Courthouse Brick Street Project professional services	52,031	52,031
	01-501-55110.00000	Ford Maverick 4 cyl Truck - Rec Replacement	30,000	
	01-501-55110.00000	3/4 Ton Replacement Truck - Parks	50,000	
	01-501-55120.00000	Hustler Super 104 Mower 3 @ \$29,500	88,500	88,500
	01-501-55120.00000	Ventrac	45,000	
	01-501-55120.00000	Ventrac Stump Grinder	5,000	
	01-501-55120.00000	Ventrac Tough Cut Flail Mower	5,000	
	01-501-55120.00000	Huster Mowers 2 @ \$8,000	16,000	16,000
	01-501-55265.00000	Rec Hall Restroom Remodel	120,000	
	01-501-55265.00000	Carpet Main Entry	5,000	
	01-501-55265.00000	Rec Hall Big Fans Install 4 @ \$4,500	18,000	
	01-501-55270.03250	Optimist Jaycee Playground Replacement	200,000	200,000
	01-501-55272.00000	McCleskey Restroom / Concession (SVT)	300,000	
	01-501-55272.00000	NYC Playground	120,000	
	01-501-55272.00000	NYC 3 Shade Structures 2 @ \$55,000	110,000	
	01-501-55272.00000	NYC 1 & 2 Infield Renovation (SVT) 2 @ \$25,000	50,000	
	01-501-55272.00000	McCleskey Infield Renovation (SVT)	30,000	
	01-501-55272.00000	McCleskey Softball Renovation (SVT)	200,000	
	01-501-55272.00000	Sewer line for McClesky restroom	75,000	
	01-504-55200.00000	Childrens Library Refresh phase 2	25,000	
	01-504-55200.00000	Library Coffee Bar	3,000	
	01-601-55110.00000	Squad Vehicle	111,300	111,300
	01-601-55110.00000	Brush Truck	339,890	
	01-601-55110.00000	Operations Chief Vehicle	111,300	
	01-601-55110.00000	EMS Captain Vehicle	111,300	
	01-601-55110.00000	Fire Engine	1,166,763	1,166,763
	01-601-55111.00000	Ambulance	414,127	
	01-601-55140.00000	Medic 2 stretcher loading system	35,162	
	01-601-55140.00000	UTV	114,000	
	01-601-55210.00000	Training Center - Burn house	9,750	
	01-601-55210.00000	Training Center - Roof prop	18,050	
	01-601-55210.00000	Training Center - Upper burn room	23,500	
	01-701-55110.00000	Harley Davidson Motorcycles and Upfitting 2 @ \$49,000	98,000	
	01-701-55110.00000	Police Tahoe (patrol) 2 @ \$57,310	114,620	
	01-701-55110.00000	Tahoe Upfitting 2 @ \$25,000	50,000	
	01-701-55200.00000	Gun Range Design & Construction \$300,000 (\$154,000 from Public Safety Fund)	146,000	146,000
Total General Fund			4,639,293	1,780,594
Water/Wastewater Fund				
	02-000-55276.20220	Carryover Unspent Bond Proceeds	300,000	319,288
	02-000-55277.00000	Potential Oversize Participation	100,000	100,000

	02-001-55140.00000	C/O VFD's for 2 Remaining Nix Well Field Wells 2 @ \$30,238	60,476	60,476
	02-001-55235.00000	5 Antenna Installations 5 @ \$12,652	63,260	63,260
	02-002-55281.00000	C/O Lillian PS 1.5 MG GST - Const Phase Services	55,430	48,280
	02-002-55281.00000	C/O Lillian PS 1.5 MG GST - Construction	3,187,336	3,187,336
	02-002-55281.00000	Airport PS Replace Existing Onan 180 kW Generator	160,000	
	02-002-55281.00000	Eastside 1 MG Elevated Storage Tank - Design	2,500,000	2,500,000
	02-002-55281.00000	Lillian Replace Existing 2002 Generac 400kW Generator	250,000	
	02-002-55290.00000	C/O Motor Control Center for Lillian PS Low Zone	45,000	45,000
	02-002-55290.00000	Replace 2015 Dump Truck	160,000	160,000
	02-002-55290.00000	Hydraulic Jack Hammer for Unit 237 2022 Mini-Ex	9,500	
	02-002-55290.00000	Replace 2015 Backhoe	140,000	140,000
	02-003-55110.00000	2 half ton pick up trucks 2 @ \$58,000	116,000	116,000
	02-011-55270.00000	Eastside Sewer Phase III Construction		20,000,000
	02-011-55270.00000	Sewer line for McCleskey restroom		75,000
	02-011-55270.20180	C/O Design - Eastside Sewer Phase 3	1,300,000	1,264,127
	02-012-55140.00000	C/O Aeration Basin Rehabs/Installs	500,000	500,000
	02-012-55140.00000	C/O Effluent Flow Metering System Improvements	75,000	75,000
	02-012-55140.00000	C/O Traveling Bridge Sand Filter Rehab (2)	465,000	465,000
Total Water & Sewer Fund			9,487,002	29,118,767
Landfill Fund				
	03-030-55110.00000	Pickup for New Position	50,000	50,000
	03-030-55140.00000	Movable Litter Fences 4 @ \$10,000	40,000	40,000
	03-030-55140.00000	Replace the 2016 Tana Shredder	845,000	845,000
	03-030-55140.00000	Replace 2008 Cat Articulated Haul Truck	515,000	515,000
	03-030-55266.00000	Professional Services - Transfer Station Design	250,000	220,000
Total Landfill Fund			1,700,000	1,670,000
Airport Fund				
	04-040-55230.00000	Engineering for Airport Expansion	50,000	50,000
	04-040-55230.20120	Airport Expansion - TXDOT Grant 1202STVLE C/O	35,849	35,849
	04-040-55230.20171	Airport Expansion - TXDOT Grant 1702STVLE C/O	31,881	31,881
Total Airport Fund			117,730	117,730
Storm Water Drainage Fund				
	05-050-55231.00000	C/O Drainage Improvements Rowland to Dale	175,000	175,000
	05-050-55231.00000	Graham to Estes at RR - Stormwater Improvements	900,000	900,000
	05-050-55231.00000	C/O Prairie Wind Low Water Crossing Culvert Imprv	75,000	75,000
Total Storm Water Drainage Fund			1,150,000	1,150,000
HOT Fund				
	07-070-55279.00000	Amphitheater Cover	40,000	
	07-070-55272.00000	NYC 1 & 2 Infield Renovation (SVT) 2 @ \$25,000		50,000
	07-070-55272.00000	McCleskey Infield Renovation (SVT)		30,000
	07-070-55272.00000	McCleskey Softball Renovation (SVT)		200,000
Total HOT Fund			40,000	280,000
Capital Improvements Fund				
	10-402-55250.00000	C/O Annual Pavement Maintenance Program	1,360,939	1,360,939
	10-402-55250.00000	C/O Brick Streets	600,000	600,000

	10-402-55250.00000	C/O Alley Rehab - Mason to Green	65,000	65,000
	10-402-55250.00000	C/O Parking Lot Floral/Mason/Vine	100,000	100,000
	10-402-55251.00000	C/O Habitat for Humanity Drew-Micah	250,000	250,000
	10-402-55320.00000	Sidewalk Cost-Share Program	25,000	25,000
	10-402-55320.00000	Tarleton Street - McIlhenny to Everett	1,000,000	1,000,000
	10-402-55320.00000	C/O South Harbin Sidewalk: Washington to Swan	70,000	70,000
	10-501-55256.00000	C/O Conversion of Splashville to 100% Splashpad	1,802,338	1,802,338
	10-501-55272.00000	C/O Ballfield Improvements	313,253	313,253
Total Capital Improvements Fund			5,586,530	5,586,530
Public Safety Fund				
	13-130-55200.00000	Gun Range Design & Constructions \$300,000 (\$146,000 in General Fund)	154,000	154,000
Total Public Safety Fund			154,000	154,000
Total Capital Improvements			22,874,555	39,857,621

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, 2026

Taxable Assessed Valuation	\$2,274,312,478
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$56,857,812
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for 2026	\$0.4297 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	2.0703% of assessed valuation

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

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

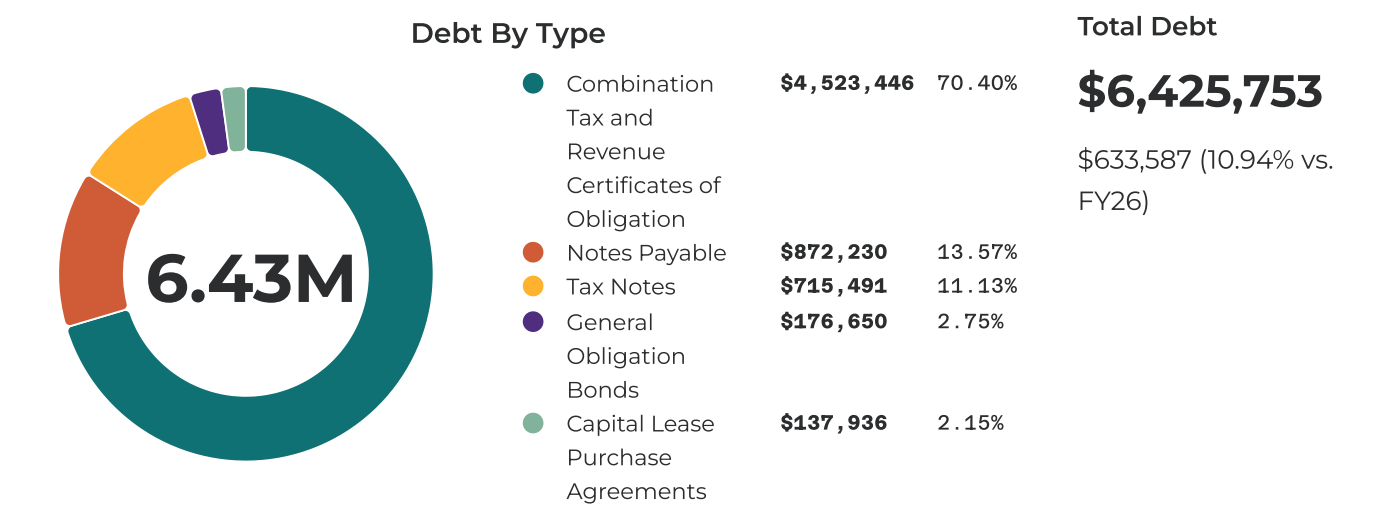
Budget details for the debt funded through the Sports Venue Tax are located in the Hotel Occupancy Tax Fund Budget. This City issued this debt for ballfield improvements.

Debt By Type

The City of Stephenville will have \$50,503,933 in total debt obligations outstanding at the beginning of FY 2027. The total amount required to pay this debt to final maturity (principal and interest) is \$60,486,181. The funds required to retire the obligations due in FY 2027 is \$6,425,748 for both principal and interest.

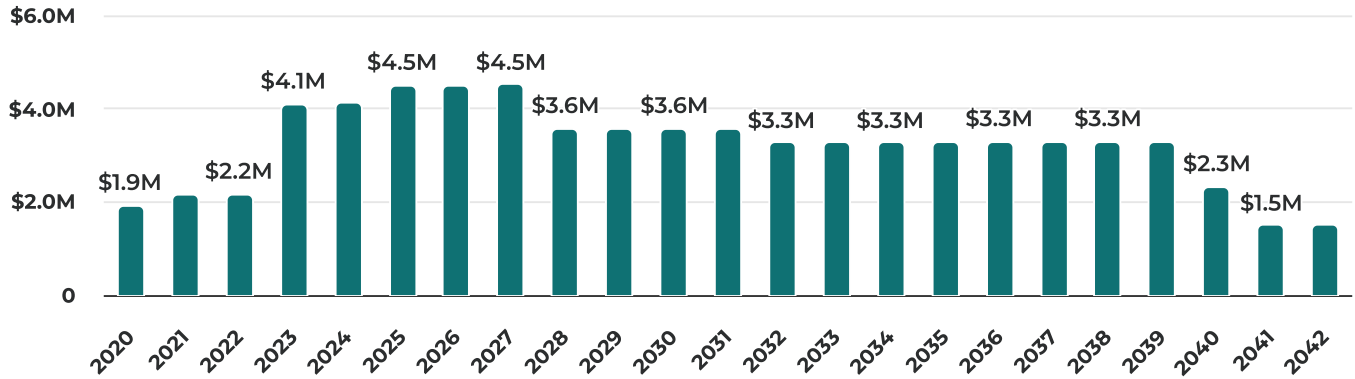
The budget for FY 2027 includes \$7.5 for debt service as the city plans to issue debt to fund several capital equipment purchases and capital improvement projects included in the budget.

Also of note, is the debt service budgeted in SEDA in the amount of \$239,785. The Stephenville Economic Development Authority's board issued notice of intent to issue debt in June 2026. This debt has not been authorized, but is included in the budget in anticipation.



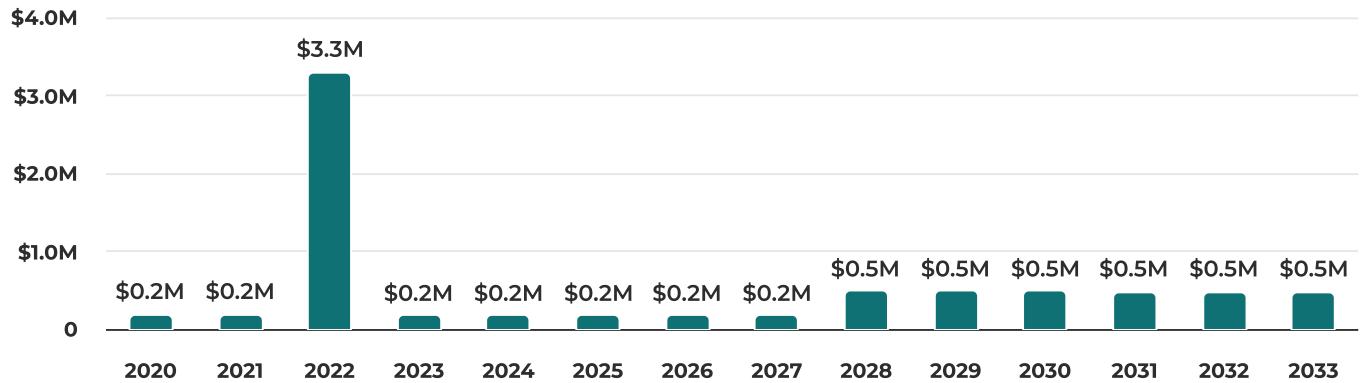
Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
Combination Tax and Revenue Certificates of Obligation	\$4,495,101	\$4,507,698	\$4,523,446	\$15,748
General Obligation Bonds	\$175,650	\$173,850	\$176,650	\$2,800
Capital Lease Purchase Agreements	\$137,936	\$137,936	\$137,936	-
Notes Payable	\$813,310	\$972,682	\$872,230	-\$100,452
Tax Notes	-	-	\$715,491	\$715,491
Total Debt	\$5,621,997	\$5,792,166	\$6,425,753	\$633,587

Combination Tax and Revenue Certificates of Obligation



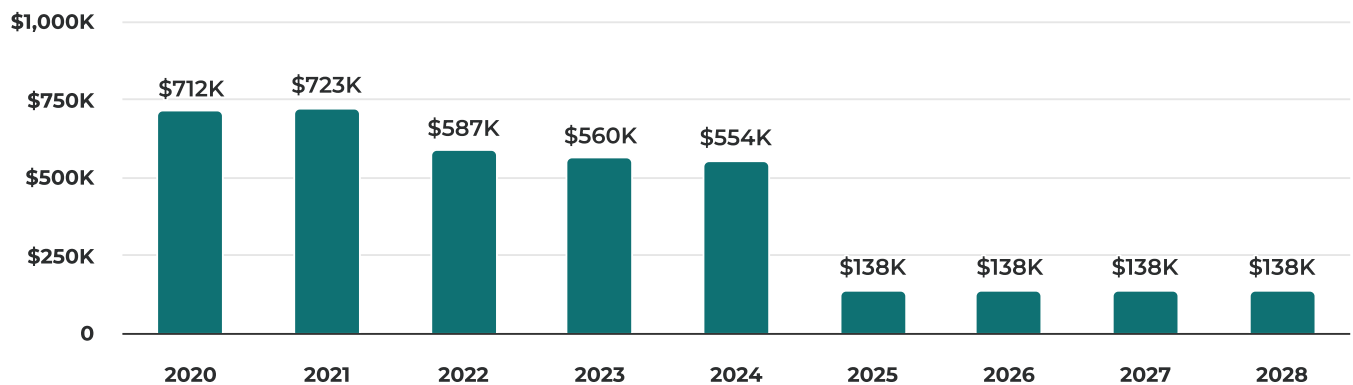
Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
Combination Tax and Revenue Certificates of Obligation Series 2011 - Fire Station #2/Street Improvem	\$275,457	\$278,575	\$296,532	\$17,957
Combination Tax and Revenue Certificate of Obligation Series 2006A - Methodist Branch Phase I Storm	\$308,978	\$312,738	\$310,978	-\$1,760
Combination Tax and Revenue Certificate of Obligation Series 2016 - Tarleton Methodist Branch Sewer	\$633,566	\$637,296	\$635,796	-\$1,500
Combination Tax and Revenue Certificate of Obligation Series 2018 - East Side Sewer	\$952,187	\$951,051	\$949,102	-\$1,949
Combination Tax & Revenue Certificates of Obligation Series 2020 - Washington Commons & Harbin Drive	\$823,050	\$821,450	\$823,950	\$2,500
Combination Tax and Revenue Certificates of Obligation Series 2022 - 536 Acre Well Field, Long Stree	\$1,501,863	\$1,506,588	\$1,507,088	\$500
Total Debt	\$4,495,101	\$4,507,698	\$4,523,446	\$15,748

General Obligation Bonds



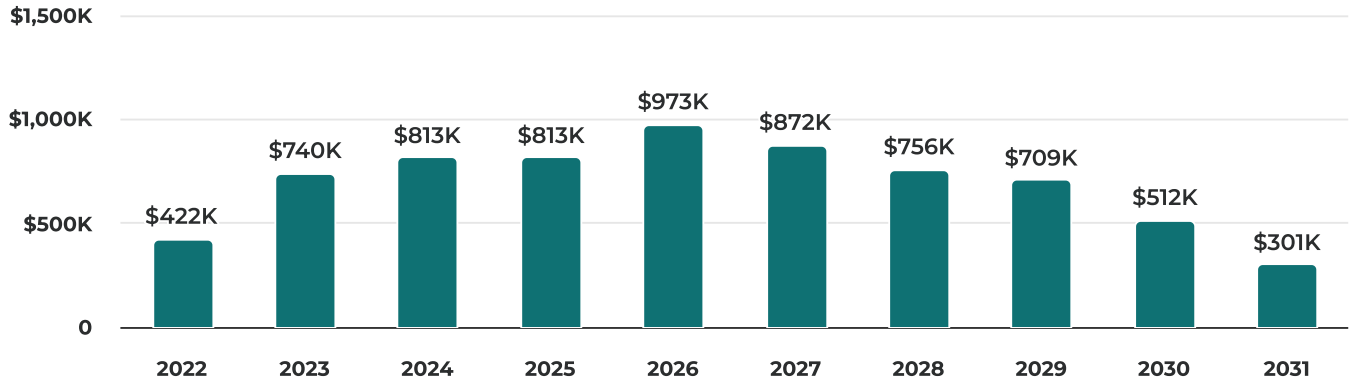
Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
General Obligation Refunding Bonds Series 2022	\$175,650	\$173,850	\$176,650	\$2,800
Total Debt	\$175,650	\$173,850	\$176,650	\$2,800

Capital Lease Purchase Agreements



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
Municipal Equipment Lease-Purchase Agreement 774306148-001 - 2019 Fire Truck	\$137,936	\$137,936	\$137,936	-
Total Debt	\$137,936	\$137,936	\$137,936	-

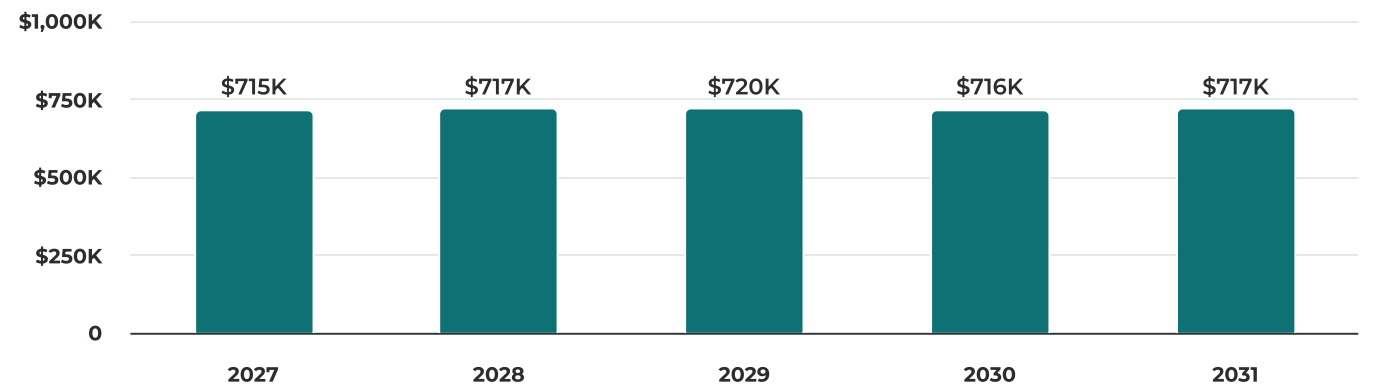
Notes Payable



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
Public Property Finance Act Contract 9739 - 5 Park mowers 2021	\$32,139	\$32,139	-	-\$32,139
Public Property Finance Act Contract 9482 - 3 Park Mowers 2021	\$19,901	\$19,901	-	-\$19,901
Public Property Finance Act Contract 9766 - 2021 Ford F550 Ambulance	\$31,041	\$31,041	\$31,041	-
Public Property Finance Act Contract 9775 - 2021 Public Safety Communication System	\$226,422	\$226,422	\$226,422	-
Public Property Finance Act Contract 9837 - 2022 SCBA 's and Cardiac Monitors	\$60,480	\$60,480	\$60,480	-
Public Property Finance Act Contract 9855 - 5 Police Tahoes 2022	\$51,513	-	-	-
Public Property Finance Act Contract 10206 - 8 General Fund Vehicles 2023	\$73,864	\$73,864	\$73,864	-
Public Property Finance Act Contract 10278 - 5 Police Vehicles 2023	\$48,412	\$48,412	-	-\$48,412
Public Property Finance Act Contract 10136 - Landfill Compactor 2023	\$196,620	\$196,620	\$196,620	-
Public Property Finance Act Contract	\$30,693	\$30,693	\$30,693	-

Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
10522 - 2023 Mowers & Ground Maint. Equip.				
Public Property Finance Act Contract 10552 - 3 2024 Police Vehicles	\$42,225	\$42,225	\$42,225	-
Public Property Finance Act Contract 11312 - 2025 Landfill Dozer & Excavator	-	\$210,885	\$210,885	-
Total Debt	\$813,310	\$972,682	\$872,230	-\$100,452

Tax Notes



Fund Name	FY2027 Obligation	\$ Change
Tax Note, Series 2026	\$715,491.00	\$715,491.00
Total Debt	\$715,491.00	\$715,491.00

Debt By Fund

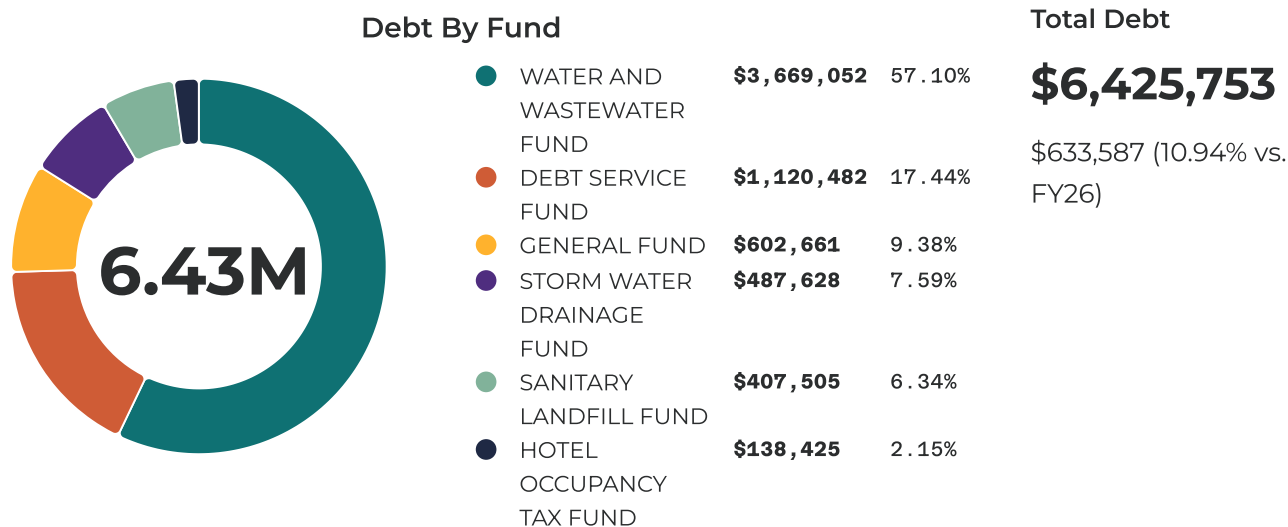
As mentioned previously, the City of Stephenville will have \$50,503,933 in total debt obligations outstanding at the beginning of FY 2027. The total amount required to pay this debt to final maturity (principal and interest) is \$60,486,181. The funds required to retire the obligations due in FY 2027 is \$6,425,748 for both principal and interest.

The budget for FY 2027 includes \$7.5 for debt service as the city plans to issue debt to fund several capital equipment purchases and capital improvement projects included in the budget.

Budgeted debt service is as follows:

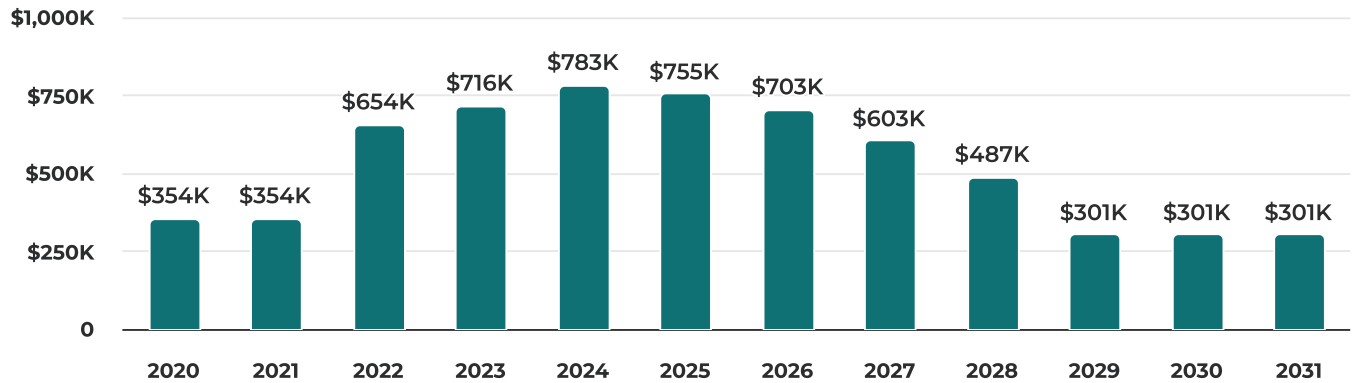
- General Fund - \$873,950
- Water and Wastewater Fund - \$4,269,053
- Landfill Fund - \$628,848
- Storm Water Drainage Fund - \$487,628
- Hotel Occupancy Tax Fund - \$138,425
- Debt Service Fund - \$1,120,482
- SEDA - \$239,785

As noted previously, the Stephenville Economic Development Authority's board issued a notice of intent to issue debt in June 2026. This debt has not been authorized, but is included in the budget in anticipation.



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
GENERAL FUND	\$754,626	\$703,113	\$602,661	-\$100,452
WATER AND WASTEWATER FUND	\$2,952,841	\$2,957,885	\$3,669,052	\$711,167
SANITARY LANDFILL FUND	\$196,620	\$407,505	\$407,505	-
STORM WATER DRAINAGE FUND	\$484,628	\$486,588	\$487,628	\$1,040
HOTEL OCCUPANCY TAX FUND	\$134,775	\$137,050	\$138,425	\$1,375
DEBT SERVICE FUND	\$1,098,507	\$1,100,025	\$1,120,482	\$20,457
Total Debt	\$5,621,997	\$5,792,166	\$6,425,753	\$633,587

GENERAL FUND



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
GENERAL FUND	\$754,626	\$703,113	\$602,661	-\$100,452
Total Debt	\$754,626	\$703,113	\$602,661	-\$100,452

General Fund Capital Leases/Loans - General Fund Revenue Supported

Fiscal Year	Principal	Interest	Total
2027	\$545,551	\$57,108	\$602,659
2028	\$448,784	\$37,786	\$486,570
2029	\$277,454	\$23,801	\$301,255
2030	\$285,170	\$16,085	\$301,255
2031	\$293,102	\$8,153	\$301,255
	\$1,850,060	\$142,933	\$1,992,993

In January 2019, the City of Stephenville entered into a Municipal Equipment Lease Purchase Agreement with Frost Bank in the amount of \$1,200,000 for the purpose of purchasing and equipping an aerial fire truck. The agreement provided for ten installment payments of \$137,936 starting January 31, 2019, and ending January 31, 2028. The annual interest rate for the lease purchase agreement is 3.24%. The lease purchase is secured by the aerial fire truck and equipment. The debt services payments are paid from General Fund revenues. All proceeds have been expended.

Municipal Equipment Lease/Purchase Agreement			
Purpose: 2019 Aerial Fire Truck			
Issued Amount \$1,200,000 Interest Rate 3.24%			
Issued 1/25/2019 Matures 1/31/2028			
Payment due - January 31			
Fiscal Year	Principal	Interest	Total
2027	\$129,414	\$8,522	\$137,936
2028	\$133,607	\$4,329	\$137,936
	<u>\$263,021</u>	<u>\$12,851</u>	<u>\$275,872</u>

Public Property Finance Act Contract 9766			
Purpose: 2021 F550 Ambulance			
Issued Amount \$267,000.01 Interest Rate 3.192%			
Issued 12/17/2021 Matures 7/21/2031			
Payment due - July 21			
Fiscal Year	Principal	Interest	Total
2027	\$26,527	\$4,513	\$31,040
2028	\$27,374	\$3,666	\$31,040
2029	\$28,248	\$2,792	\$31,040
2030	\$29,150	\$1,890	\$31,040
2031	\$30,080	\$960	\$31,040
	<u>\$141,379</u>	<u>\$13,821</u>	<u>\$155,200</u>

In December 2021, the City of Stephenville entered into Public Property Finance Act Contract 9766 with Government Capital in the amount of \$267,000 for the purpose of purchasing an F550 ambulance for the Fire Department. The agreement provided for ten installment payments of \$31,050 starting July 21, 2022, and ending July 21, 2031. The annual interest rate for the note payable is 3.192%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from

General Fund revenues.
All proceeds have been
expended.

In December 2021, the City of Stephenville entered into Public Property Finance Act Contract 9775 with Government Capital in the amount of \$1,990,403 for the purpose of purchasing a public safety communication system for the Police Department. The agreement provided for ten installment payments of \$226,421 starting June 15, 2022, and ending June 15, 2031.

The annual interest rate for the note payable is 2.684%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from General Fund revenues. All proceeds have been expended.

Public Property Finance Act Contract 9775 Purpose: Public Safety Communication System Issued Amount \$1,990,402.52 Interest Rate 2.684% Issued 12/27/2021 Matures 6/15/2031 Payment due - June 15			
Fiscal Year	Principal	Interest	Total
2026	\$198,337	\$28,085	\$226,422
2028	\$203,660	\$22,761	\$226,421
2029	\$209,126	\$17,295	\$226,421
2030	\$214,739	\$11,682	\$226,421
2031	\$220,503	\$5,918	\$226,421
	\$1,046,365	\$85,741	\$1,132,106

Public Property Finance Act Contract 9837 Purpose: SCBA System and 3 Cardiac Monitors Issued Amount \$484,506.91 Interest Rate 2.998% Issued 2/23/2022 Matures 9/15/2031 Payment due - September 15			
Fiscal Year	Principal	Interest	Total
2027	\$53,509	\$6,971	\$60,480
2028	\$55,114	\$5,366	\$60,480
2029	\$40,079	\$3,714	\$43,793
2030	\$41,281	\$2,512	\$43,793
2031	\$42,518	\$1,275	\$43,793
	\$232,501	\$19,838	\$252,339

In February 2022, the City of Stephenville entered into Public Property Finance Act Contract 9837 with Government Capital in the amount of \$484,507 for the purpose of purchasing a SCBA system and three cardiac monitors for the Fire Department. The agreement provided for seven installment payments of \$60,480 and then three installment payments of \$43,793 starting September 15,

2022, and ending September 15, 2031. The annual interest rate for the note payable is 2.998%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from General Fund revenues. All proceeds have been expended.

In January 2023, the City of Stephenville entered into Public Property Finance Act Contract 10206 with Government Capital in the amount of \$327,834 for the purpose of purchasing eight General Fund Vehicles: two trucks for the Fire Department, five trucks for the Police Department, and one truck for the Development Services Department. The agreement provided for five installment payments of \$73,864 starting July 31, 2023, and ending July 31, 2027. The annual interest rate for the note payable is 4.962%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from General Fund revenues. All proceeds have been expended.

Public Property Finance Act Contract 10206			
Purchase: Eight (8) General Fund Vehicles			
Issued Amount \$327,833.84 Interest Rate 4.962%			
Issued 01/17/2023 Matures 07/31/2027			
Payment due - July 31			
Fiscal Year	Principal	Interest	Total
2027	\$70,372	\$3,492	\$73,864
	\$70,372	\$3,492	\$73,864

In November 2023, the City of Stephenville entered into Public Property Finance Act Contract 10522 with Government Capital in the amount of \$133,638 for the purpose of purchasing two mowers and ground maintenance equipment for the Parks Department. The agreement provided for five installment payments of \$30,693 starting May 30, 2024, and ending May 30, 2028.

The annual interest rate for the note payable is 5.732%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from General Fund revenues. All proceeds have been expended.

Public Property Finance Act Contract 10522
Purchase: Mowers & Ground Maintenance Equipment
Issued Amount \$133,638.04 Interest Rate 5.732%
Issued 11/14/2023 Matures 05/30/2028
Payment due - May 30

Fiscal Year	Principal	Interest	Total
2027	\$27,455	\$3,238	\$30,693
2028	\$29,029	\$1,664	\$30,693
	<u>\$56,484</u>	<u>\$4,902</u>	<u>\$61,386</u>

Public Property Finance Act Contract 10552
Purchase: Three (3) Police Vehicles
Issued Amount \$155,655.00 Interest Rate 5.732%
Issued 12/22/2023 Matures 12/22/2026
Payment due - December 22

Fiscal Year	Principal	Interest	Total
2027	\$39,936	\$2,289	\$42,225
	<u>\$39,936</u>	<u>\$2,289</u>	<u>\$42,225</u>

In December 2023, the City of Stephenville entered into Public Property Finance Act Contract 10552 with Government Capital in the amount of \$155,655 for the purpose of purchasing three Police vehicles. The agreement provided for four installment payments of \$42,225 starting December 22, 2023, and ending December 22, 2026. The annual interest rate for the note payable is 5.732%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from

General Fund revenues.
All proceeds have been
expended.

WATER AND WASTEWATER FUND



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
WATER AND WASTEWATER FUND	\$2,952,841	\$2,957,885	\$3,669,052	\$711,167
Total Debt	\$2,952,841	\$2,957,885	\$3,669,052	\$711,167

Summary of Utility Debt Service Charges to Maturity

Year Ending September 30th	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2027	\$31,715,000	\$2,745,000	\$924,051	\$3,669,051
2028	\$28,970,000	\$2,235,000	\$799,527	\$3,034,527
2029	\$26,735,000	\$2,310,000	\$729,416	\$3,039,416
2030	\$24,425,000	\$2,380,000	\$655,906	\$3,035,906
2031	\$22,045,000	\$2,455,000	\$579,030	\$3,034,030
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
		\$31,715,000	\$6,756,957	\$38,471,957

In December 2016, the City of Stephenville issued Combination Tax and Revenue Certificates of Obligation, Series 2016 in the amount of \$2,040,000 for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with the construction of improvements to the sanitary sewer collection system and paying legal, fiscal, engineering and architectural fees in connection with this project, the Tarleton Methodist Branch Sewer Project. The certificates of obligation require payment of principal amounts annually starting February 15, 2020. Interest payments are due semi-annually on February 15th and August 15th. The certificates of obligation mature on February 15, 2027. The annual interest rate on the debt is 1.84%. The certificates of obligation are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from Water and Wastewater net revenues. All proceeds have been expended.

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				
Fiscal Year	Interest Rate	Principal	Interest	Total
2027	1.84%	\$630,000	\$5,796	\$635,796
		\$630,000	\$5,796	\$635,796

In July 2018, the City of Stephenville issued Combination Tax and Revenue Certificates of Obligation, Series 2018 in the amount of \$17,030,000 for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with the planning, acquiring, designing and constructing improvements to the City's sewer system, including such obligations relating to the eastside sewer project and paying legal, fiscal, engineering and architectural fees in connection with such projects. The certificates of obligation require payment of principal amounts annually starting February 15, 2020. Interest payments are due semi-annually on February 15th and August 15th. The certificates of obligation mature on February 15, 2039. The average coupon rate is 1.115%. The certificates of obligation are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from Water and Wastewater net revenues. All proceeds have been expended.

Certificate of Obligation Series 2018 - \$17,030,000

Purpose: Eastside Sewer Project

Issued 07/10/2018 Matures 02/15/2039

Principal Due - Feb 15

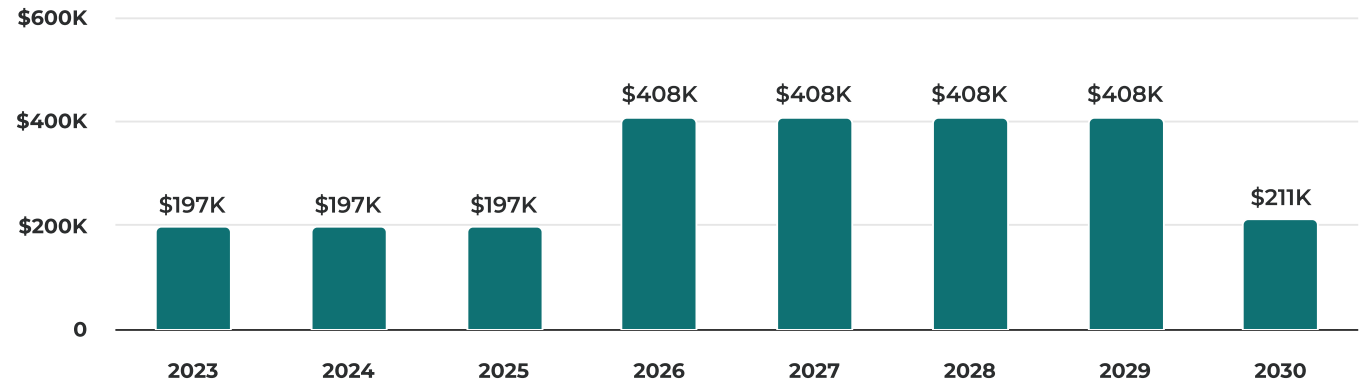
Fiscal Year	Interest Rate	CUSIP	Principal	Interest	Total
2027	0.89%	859111FP6	\$820,000	\$129,102	\$949,102
2028	0.95%	859111FQ4	\$830,000	\$121,510	\$951,510
2029	1.00%	859111FR2	\$840,000	\$113,368	\$953,368
2030	1.05%	859111FS0	\$845,000	\$104,731	\$949,731
2031	1.09%	859111FT8	\$855,000	\$95,635	\$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
			\$11,420,000	\$945,967	\$12,365,967

In April 2022, the City of Stephenville issued Combination Tax and Revenue Certificates of Obligation, Series 2022 in the amount of \$20,740,000. Of that amount, \$18,855,000 is for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with the acquiring, constructing, installing and equipping additions, improvements, extensions and equipment for the City's Waterworks and Sewer Systems, including necessary street reconstruction related to the extension of water and sewer lines; and paying legal, fiscal, engineering and architectural fees in connection with such projects. The certificates of obligation require payment of principal amounts annually starting February 15, 2023. Interest payments are due semi-annually on February 15th and August 15th. The certificates of obligation mature on February 15, 2039, and are redeemable on and after February 15, 2033. The average coupon rate is 3.843%. The certificates of obligation are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from Water and Wastewater net revenues.

Certificate of Obligation Series 2022 - \$18,855,000
Purpose: 536 Acre Well Field Development & Long Street Utilities
Issued 04/15/22 Matures 02/15/2039
Principal Due - Feb 15

Fiscal Year	Interest Rate	CUSIP	Principal	Interest	Total
2027	2.22%	859111HA7	\$735,000	\$633,663	\$1,368,663
2028	2.27%	859111HB5	\$770,000	\$596,038	\$1,366,038
2029	2.32%	859111HC3	\$810,000	\$556,538	\$1,366,538
2030	2.38%	859111HD1	\$855,000	\$514,913	\$1,369,913
2031	2.42%	859111HE9	\$895,000	\$471,163	\$1,366,163
2032	2.45%	859111HF6	\$945,000	\$425,163	\$1,370,163
2033	2.70%	859111HG4	\$980,000	\$386,838	\$1,366,838
2034	2.80%	859111HH2	\$1,010,000	\$356,988	\$1,366,988
2035	2.85%	859111HJ8	\$1,040,000	\$326,238	\$1,366,238
2036	3.00%	859111HK5	\$1,075,000	\$294,513	\$1,369,513
2037	3.05%	859111HL3	\$1,105,000	\$260,431	\$1,365,431
2038	3.10%	859111HM1	\$1,145,000	\$222,438	\$1,367,438
2039	2.85%	859111HN9	\$1,190,000	\$178,600	\$1,368,600
2040	2.90%	859111HP4	\$1,240,000	\$130,000	\$1,370,000
2041	2.95%	859111HQ2	\$1,290,000	\$79,400	\$1,369,400
2042	3.00%	859111HR0	\$1,340,000	\$26,800	\$1,366,800
			\$16,425,000	\$5,459,724	\$21,884,724

SANITARY LANDFILL FUND



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
SANITARY LANDFILL FUND	\$196,620	\$407,505	\$407,505	-
Total Debt	\$196,620	\$407,505	\$407,505	-

Landfill Fund - Revenue Supported Debt			
Fiscal Year	Principal	Interest	Total
2027	\$341,531	\$65,974	\$407,505
2028	\$359,145	\$48,359	\$407,504
2029	\$377,669	\$29,836	\$407,505
2030	\$200,528	\$10,357	\$210,885
	\$1,278,873	\$154,526	\$1,433,399

In November 2022, the City of Stephenville entered into Public Property Finance Act Contract 10136 with Government Capital in the amount of \$1,189,831 for the purpose of purchasing a compactor for the Landfill. The agreement provided for seven installment payments of \$196,920 starting November 29, 2022, and ending November 29, 2028. The annual interest rate for the note payable is 5.15%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from Landfill net revenues. All proceeds have been expended.

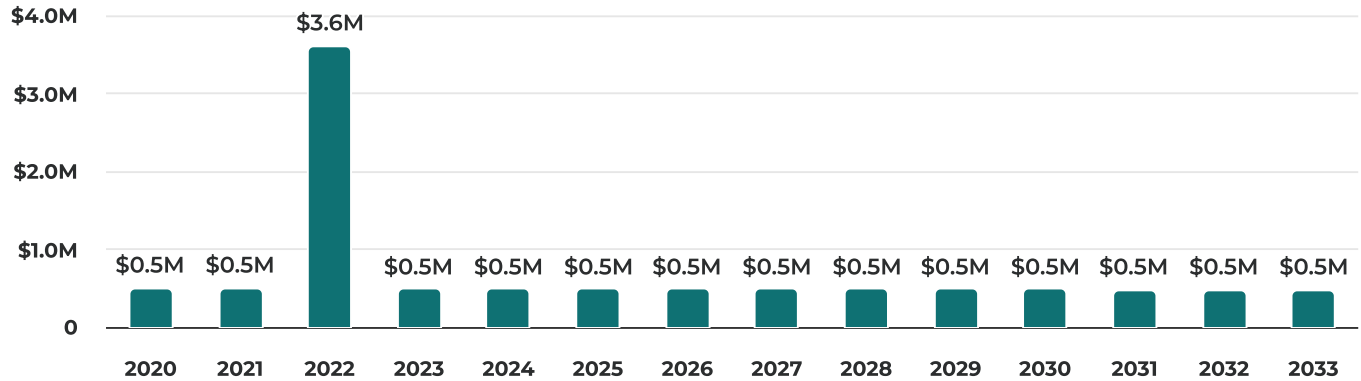
Public Property Finance Act Contract 10136				
Purpose: Landfill Compactor				
Issued Amount \$1,189,831.07 Interest Rate 5.15%				
Issued 11/18/2022 Matures 11/29/2028				
Principal due - November 29				
Fiscal Year	Interest Rate	Principal	Interest	Total
2027	5.15%	\$169,122	\$27,498	\$196,620
2028	5.15%	\$177,831	\$18,789	\$196,620
2029	5.15%	\$186,990	\$9,630	\$196,620
		\$533,943	\$55,917	\$589,860

Public Property Finance Act Contract 11312				
Purpose: Landfill Dozer and Excavator				
Issued Amount \$936,204.00 Interest Rate 5.165%				
Issued 12/05/2025 Matures 04/30/2030				
Principal due - April 30				
Fiscal Year	Interest Rate	Principal	Interest	Total
2027	5.165%	\$172,409	\$38,476	\$210,885
2028	5.165%	\$181,314	\$29,571	\$210,885
2029	5.165%	\$190,679	\$20,206	\$210,885
2030	5.165%	\$200,528	\$10,357	\$210,885
		\$744,930	\$98,610	\$843,540

In December 2025, the City of Stephenville entered into Public Property Finance Act Contract 11312 with Government Capital in the amount of \$936,204 for the purpose of purchasing a dozer and excavator for the landfill. The agreement provided for five installment payments of \$210,885 starting April 30, 2026, and ending April 30, 2030. The annual interest rate for the note payable is 5.165%. The contract is secured by Ad Valorem Taxes and other revenue. The debt service payments are paid from Landfill net revenues. All

proceeds have been
expended.

STORM WATER DRAINAGE FUND



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
STORM WATER DRAINAGE FUND	\$484,628	\$486,588	\$487,628	\$1,040
Total Debt	\$484,628	\$486,588	\$487,628	\$1,040

Certificate of Obligation & General Obligation Bond - Revenue Supported

Year Ending September 30th	Outstanding Beginning of Year	Principal	Interest	Total Requirements
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
		\$2,900,000	\$479,303	\$3,379,303

In December 2006, the City of Stephenville issued Combination Tax and Revenue Certificates of Obligation, Series 2006A in the amount of \$4,300,000 for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with the acquisition and construction of (i) stormwater drainage improvements in the City and (ii) payment of legal, fiscal, and engineering fees in connection with this project. The certificates of obligation require payment of principal amounts annually starting February 15, 2008. Interest payments are due semi-annually on February 15th and August 15th. The certificates of obligation mature on February 15, 2027. The coupon rate is 3.92%. The certificates of obligation are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from Stormwater Drainage Fund net revenues.

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

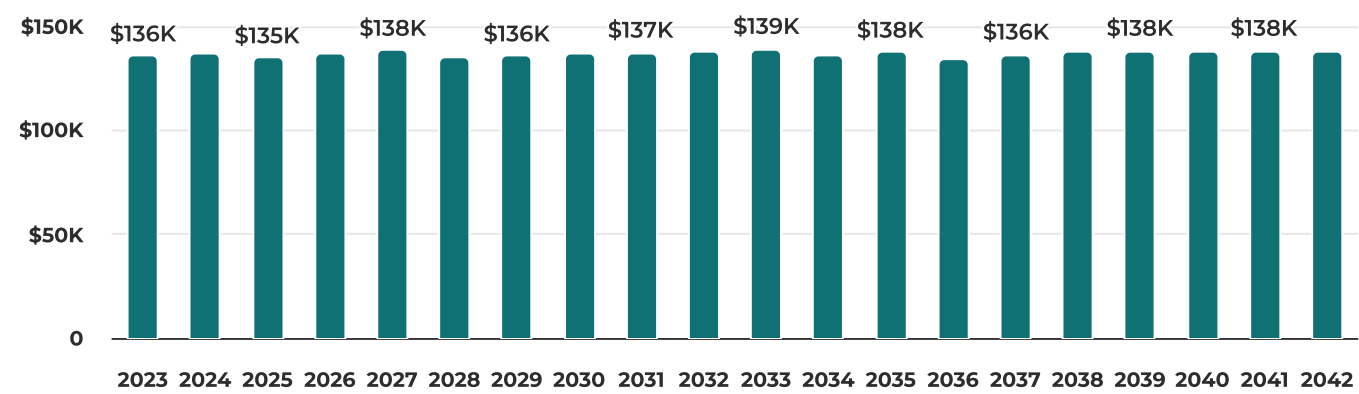
Fiscal Year	Interest Rate	Principal	Interest	Total
2027	3.92%	\$305,000	\$5,978	\$310,978
		<u>\$305,000</u>	<u>\$5,978</u>	<u>\$310,978</u>

In April 2022, the City of Stephenville issued General Obligation Refunding Bonds, Series 2022 in the amount of \$2,825,000 for the purpose of refunding a portion of the City's outstanding indebtedness, General Obligation Bonds, Series 2013, and to pay the costs incurred in connection with the issuance of the bonds. The general obligation refunding bonds require payment of principal amounts annually starting February 15, 2023. Interest payments are due semi-annually on February 15th and August 15th. The bonds mature on February 15, 2033. The average coupon rate is 4.402%. The bonds are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from Stormwater Drainage Fund net revenues.

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
Principal Due - February 15
Funded by Net Storm Water Drainage System Revenue

Fiscal Year	Interest Rate	CUSIP	Principal	Interest	Total
2027	3.00%	859111HW9	\$65,000	\$111,650	\$176,650
2028	3.00%	859111HX7	\$380,000	\$102,750	\$482,750
2029	3.25%	859111HY5	\$395,000	\$87,250	\$482,250
2030	4.00%	859111HZ2	\$415,000	\$71,050	\$486,050
2031	4.00%	859111JA5	\$425,000	\$54,250	\$479,250
2032	4.00%	859111JB3	\$445,000	\$34,625	\$479,625
2033	4.00%	859111JC1	\$470,000	\$11,750	\$481,750
			<u>\$2,595,000</u>	<u>\$473,325</u>	<u>\$3,068,325</u>

HOTEL OCCUPANCY TAX FUND



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
HOTEL OCCUPANCY TAX FUND	\$134,775	\$137,050	\$138,425	\$1,375
Total Debt	\$134,775	\$137,050	\$138,425	\$1,375

In April 2022, the City of Stephenville issued Combination Tax and Revenue Certificates of Obligation, Series 2022 in the amount of \$20,740,000. Of that amount, \$1,885,000 is for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with constructing, improving, extending, expanding, upgrading and developing parks and recreation facilities, including fields, trails (but excluding any construction or improvements for the Bosque River Trail), and utility relocation, landscaping, sidewalks and operational improvements, installation of lighting, the purchase of any necessary rights-of way, drainage, and other related costs, and paying legal, fiscal, engineering and architectural fees in connection with such projects. The certificates of obligation require payment of principal amounts annually starting February 15, 2023. Interest payments are due semi-annually on February 15th and August 15th. The certificates of obligation mature on February 15, 2039, and are redeemable on and after February 15, 2033. The average coupon rate is 3.843%. The certificates of obligation are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from Sports Venue Tax revenues.

Certificate of Obligation Series 2022 - \$1,885,000

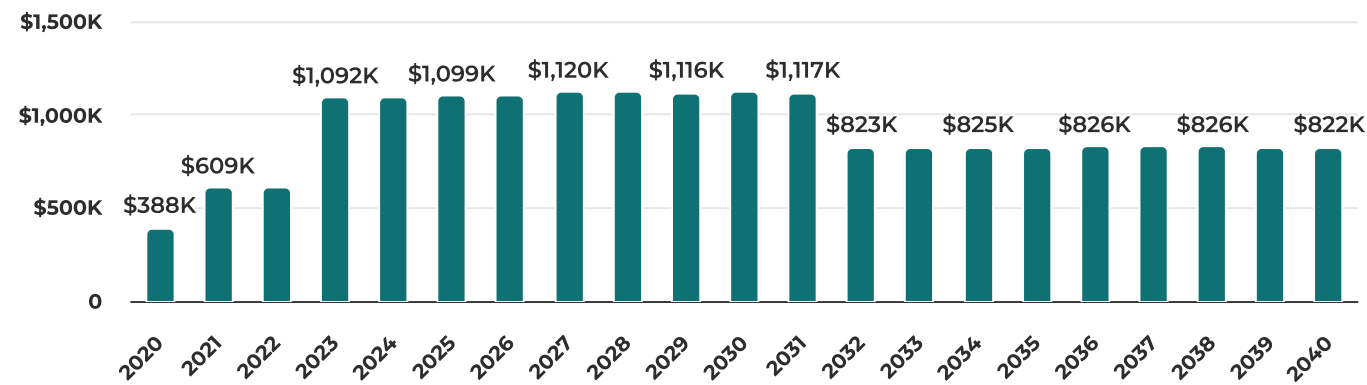
Purpose: Ballfield Improvements

Issued 04/15/22 Matures 02/15/2039

Principal Due - Feb 15

Fiscal Year	Interest Rate	CUSIP	Principal	Interest	Total
2027	2.22%	859111HA7	\$75,000	\$63,425	\$138,425
2028	2.27%	859111HB5	\$75,000	\$59,675	\$134,675
2029	2.32%	859111HC3	\$80,000	\$55,800	\$135,800
2030	2.38%	859111HD1	\$85,000	\$51,675	\$136,675
2031	2.42%	859111HE9	\$90,000	\$47,300	\$137,300
2032	2.45%	859111HF6	\$95,000	\$42,675	\$137,675
2033	2.70%	859111HG4	\$100,000	\$38,800	\$138,800
2034	2.80%	859111HH2	\$100,000	\$35,800	\$135,800
2035	2.85%	859111HJ8	\$105,000	\$32,725	\$137,725
2036	3.00%	859111HK5	\$105,000	\$29,575	\$134,575
2037	3.05%	859111HL3	\$110,000	\$26,213	\$136,213
2038	3.10%	859111HM1	\$115,000	\$22,413	\$137,413
2039	2.85%	859111HN9	\$120,000	\$18,000	\$138,000
2040	2.90%	859111HP4	\$125,000	\$13,100	\$138,100
2041	2.95%	859111HQ2	\$130,000	\$8,000	\$138,000
2042	3.00%	859111HR0	\$135,000	\$2,700	\$137,700
			\$1,645,000	\$547,875	\$2,192,875

DEBT SERVICE FUND



Fund Name	FY2025 Actual	FY2026 Obligation	FY2027 Obligation	\$ Change
DEBT SERVICE FUND	\$1,098,507	\$1,100,025	\$1,120,482	\$20,457
Total Debt	\$1,098,507	\$1,100,025	\$1,120,482	\$20,457

Summary of Debt Service Charges to Maturity Certificates of Obligation -Tax Supported

Year Ending September 30th	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2027	\$11,115,000	\$820,000	\$300,481	\$1,120,481
2028	\$10,295,000	\$855,000	\$266,356	\$1,121,356
2029	\$9,440,000	\$885,000	\$230,906	\$1,115,906
2030	\$8,555,000	\$930,000	\$193,925	\$1,123,925
2031	\$7,625,000	\$955,000	\$162,163	\$1,117,163
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
		\$11,115,000	\$1,900,656	\$13,015,656

(continued from above)

In October 2011, the City of Stephenville issued Combination Tax and Revenue Certificates of Obligation, Series 2011 in the amount of \$4,000,000 for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with (1) constructing and improving roads and streets in the Town and related infrastructure, (2) constructing and equipping a fire station, and (3) paying legal, fiscal, and engineering and architectural fees in connection with these projects. The certificates of obligation require payment of principal amounts annually starting February 15, 2012. Interest payments are due semi-annually on February 15th and August 15th. The certificates of obligation mature on February 15, 2031. The coupon rate is 3.0 to 4.25%. The certificates of obligation are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from property tax Interest and Sinking Fund tax levies. All proceeds have been expended.

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				
Fiscal Year	Interest rate	Principal	Interest	Total
2027	3%-4.25%	\$245,000	\$51,531	\$296,531
2028	3%-4.25%	\$255,000	\$40,906	\$295,906
2029	3%-4.25%	\$265,000	\$29,856	\$294,856
2030	3%-4.25%	\$280,000	\$18,275	\$298,275
2031	3%-4.25%	\$290,000	\$6,163	\$296,163
		<u>\$1,335,000</u>	<u>\$146,731</u>	<u>\$1,481,731</u>

In March 2020, the City of Stephenville issued Combination Tax and Revenue Certificates of Obligation, Series 2020 in the amount of \$11,860,000 for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with (1) constructing, improving, extending, expanding, upgrading Harbin Drive in Stephenville, including related stormwater drainage improvements, utility relocation, landscaping, sidewalks, traffic safety and operational improvements and the purchase of any necessary right-of-way and other related costs, and upon the completion of the Harbin Drive improvements, to make such improvements and upgrades to other streets and roads in Stephenville with any remaining moneys; (2) constructing and improving other public improvements along U.S. Highway 377 in the western part of Stephenville, including landscaping, sidewalks, drainage improvements, public parking, installation of lighting, expansion of utility lines and utility relocation, the acquisition of any necessary land and interests in land associated with these improvements and other related costs, and (3) paying legal, fiscal, and engineering and architectural fees in connection with these projects. The certificates of obligation require payment of principal amounts annually starting February 15, 2023. Interest payments are due semi-annually on February 15th and August 15th. The certificates of obligation mature on February 15, 2040. The average coupon rate is 2.629%. The certificates of obligation are secured by Ad Valorem Taxes and combined Waterworks and Sewer Systems net revenue. The debt service payments are paid from property tax and sales tax captured in the Tax Increment Financing Fund. All proceeds have been expended.

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					
Fiscal Year	Interest rate		Principal	Interest	Total
2027	4.000%	859111GG5	\$575,000	\$248,950	\$823,950
2028	4.000%	859111GH3	\$600,000	\$225,450	\$825,450
2029	4.000%	859111GJ9	\$620,000	\$201,050	\$821,050
2030	4.000%	859111GK6	\$650,000	\$175,650	\$825,650
2031	2.000%	859111GL4	\$665,000	\$156,000	\$821,000
2032	2.000%	859111GM2	\$680,000	\$142,550	\$822,550
2033	2.000%	859111GN0	\$695,000	\$128,800	\$823,800
2034	2.000%	859111GP5	\$710,000	\$114,750	\$824,750
2035	2.000%	859111GQ3	\$725,000	\$100,400	\$825,400
2036	2.000%	859111GR1	\$740,000	\$85,750	\$825,750
2037	2.000%	859111GS9	\$755,000	\$70,800	\$825,800
2038	2.000%	859111GT7	\$770,000	\$55,550	\$825,550
2039	3.000%	859111GU4	\$785,000	\$36,075	\$821,075
2040	3.000%	859111GV2	\$810,000	\$12,150	\$822,150
			\$9,780,000	\$1,753,925	\$11,533,925

Personnel

Authorized Positions

City Manager

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Director of Admin Services	1	1	1	1
Marketing & Communications Manager	0	0	1	0
TOTAL	3	3	4	3

CITY SECRETARY

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
City Secretary	1	1	1	1
Deputy City Secretary	1	1	1	1
TOTAL	2	2	2	2

Municipal Building

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Custodian - F/T	0.6	0.6	0.6	2
TOTAL	0.6	0.6	0.6	2

Municipal Services Center

	FY24-25	FY25-26	FY26-27	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Clerk III - MSC	1	1	0	0
Custodian - F/T	0.4	0.4	0.4	0
TOTAL	1.4	1.4	0.4	0

Human Resources

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Human Resources Manager	1	1	1	1
Benefits Specialist/HR Analyst	1	1	1	1
TOTAL	2	2	2	2

Mainstreet

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Mainstreet Manager	1	1	1	1
TOTAL	1	1	1	1

Finance

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
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 III	0	0	1	1
Clerk II	1	1	1	1
TOTAL	6	6	7	7

Information Technology

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Information Technology Manager	1	1	1	1
Information Technology	2	2	2	2
TOTAL	3	3	3	3

Municipal Court

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Court Administrator	1	1	1	1
TOTAL	1	1	1	1

Streets

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Street Superintendent	1	1	1	1
Crew Leader	1	1	1	1
Heavy Equipment Operator	5	5	5	5
TOTAL	7	7	7	7

Parks and Recreation

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Director of Parks & Leisure Services	1	1	1	1
Recreation Superintendent	1	1	1	1
Recreation Supervisor	1	1	1	1
Recreation Manager	2	1	1	1
Field Maintenance Manager	1	1	1	1
Athletic Field Maintenance	1	1	1	1
P/T Custodian	0.5	0.5	0.5	0
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
TOTAL	16.5	15.5	15.5	15

Library

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Library Manager	1	1	1	1
Clerk	2	2	2	2
Children's Program Coordinator	1	1	1	1
TOTAL	4	4	4	4

Cross Timbers Legacy Center (Senior Center)

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Senior Center Manager	0	1	1	1
Senior Citizens Coordinator	1	1	1	1
Rental Coordinator	0	0	1	1
P/T Senior Citizen Assistants	0.961	0.48	0	0
P/T Janitor	0.25	0	0.25	0
TOTAL	2.211	2.48	3.25	3

Fire

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Fire Chief	1	1	1	1
Division Chief	3	3	3	3
Administrative Assistant	1	1	1	1
Fire Inspector	1	1	2	1
EMS Battalion Chief	1	0	0	0
EMS Captain	0	1	1	1
Fire Captain	3	3	3	3
Fire Lieutenant	3	6	6	6
Firefighter/EMT	24	21	24	21
TOTAL	37	37	41	37

Police

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
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	0	0
Dispatch Supervisor	1	1	0	0
Dispatcher	11	11	0	0
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
P/T Accreditation Manager	0.5	0.5	0.5	0.5
TOTAL	63.905	63.905	50.905	50.5

Development Services

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Director of Development Services	1	1	1	1
Planning Coordinator	1	1	1	1
Building Official	1	1	1	1
Building Inspector	2	2	4	2
Permit Technician	1	1	1	1
Code Compliance Inspector	1	1	1	1
TOTAL	7	7	9	7

GIS

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
GIS Manager	1	1	1	1
TOTAL	1	1	1	1

Utility Administration

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
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	3	3	3	3
Construction Tech/Warehouse Manager	1	1	1	1
Project Manager	2	2	2	2
City Engineer	1	1	1	1
TOTAL	11	11	11	11

Water Production

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Water Production Supervisor	1	1	1	1
Water Operator I	1	1	1	1
Water Operator II	2	2	2	2
TOTAL	4	4	4	4

Water Distribution

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Water Superintendent	1	1	1	1
Crew Leader	1	1	1	1
Heavy Equipment Operator	1	1	1	1
TOTAL	3	3	3	3

Customer Service

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Customer Service Supervisor	1	1	1	1
Light Equipment Operator	2	4	4	4
TOTAL	3	5	5	5

Wastewater Collection

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Crew Leader	1	1	1	1
Heavy Equipment Operator	2	2	2	2
Light Equipment Operator	3	3	3	3
TOTAL	6	6	6	6

Utility Billing

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Utility Billing Supervisor	0	1	1	1
Utility Billing Clerks	2	2	2	2
TOTAL	2	3	3	3

Landfill

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Landfill Superintendent	1	1	1	1
Assistant Landfill Superintendent	0	0	1	1
Heavy Equipment Operator	3	3	3	3
Gate Attendant	1	1	1	1
TOTAL	5	5	6	6

Airport

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Airport Manager	1	1	1	1
P/T Custodian	0.175	0.175	0.175	0
TOTAL	1.175	1.175	1.175	1

Tourism

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Tourism Manager	1	1	1	1
TOTAL	1	1	1	1

Unified Dispatch Center

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Communications Manager	0	0	1	1
Dispatch Supervisor	0	0	4	4
Dispatcher	0	0	24	20
TOTAL	0	0	29	25

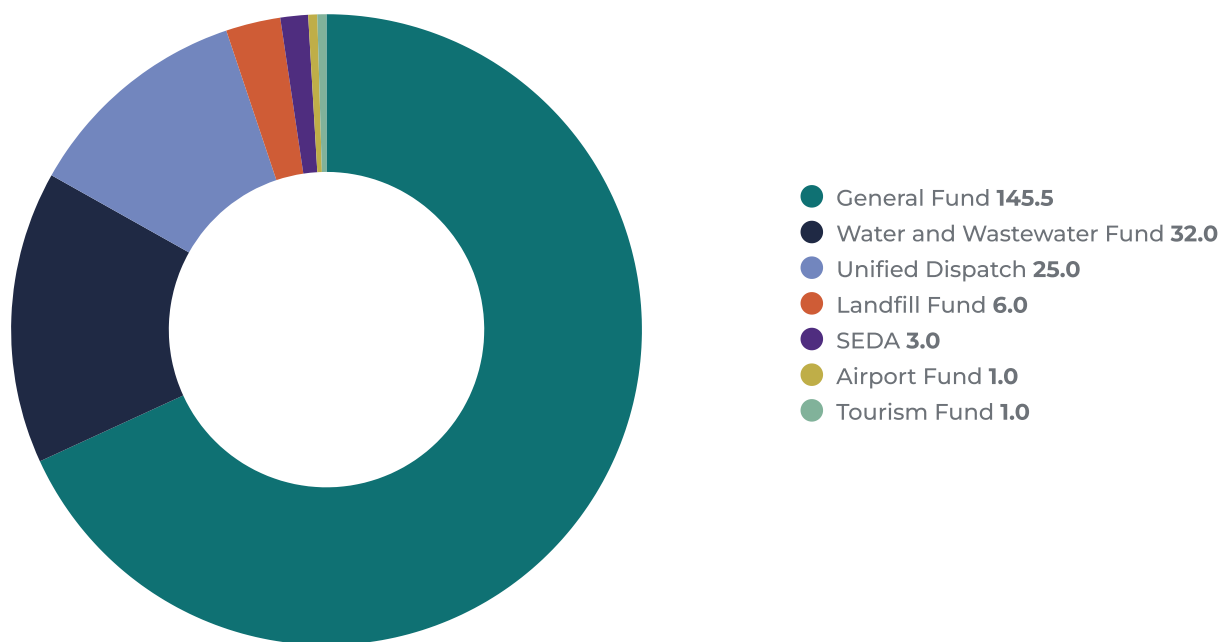
Primary Government

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Total Full-Time Employees	192	195	220	210
Total Part-Time Employees	2.791	2.06	1.83	0.5
Grand Total	194.791	197.06	221.83	210.5

Discrete Component Unit - SEDA

			Requested	Approved
Title	FY24-25	FY25-26	FY26-27	FY26-27
Executive Director	1	1	1	1
Assistant SEDA Director	1	1	1	1
Director of Workforce and Community Engagement	1	1	1	1
TOTAL	3	3	3	3

Full Time Equivalents by Fund



PAY PLAN FY 2026-2027

Position	Custodian	Library Clerk	Landfill Gate Attendant	Light Equip Operator Parks/Ground/ Field Maint	Light Equip Operator- Streets	Clerk II
Step 1	\$ 33,777	\$ 33,777	\$ 33,777	\$ 35,671	\$ 35,710	\$ 36,039
Step 2	\$ 34,450	\$ 34,587	\$ 34,489	\$ 36,660	\$ 36,673	\$ 36,818
Step 3	\$ 35,136	\$ 35,416	\$ 35,216	\$ 37,677	\$ 37,663	\$ 37,615
Step 4	\$ 35,836	\$ 36,265	\$ 35,958	\$ 38,722	\$ 38,680	\$ 38,429
Step 5	\$ 36,550	\$ 37,134	\$ 36,716	\$ 39,796	\$ 39,724	\$ 39,260
Step 6	\$ 37,278	\$ 38,024	\$ 37,490	\$ 40,900	\$ 40,796	\$ 40,109
Step 7	\$ 38,020	\$ 38,936	\$ 38,280	\$ 42,035	\$ 41,897	\$ 40,977
Step 8	\$ 38,777	\$ 39,869	\$ 39,087	\$ 43,201	\$ 43,028	\$ 41,864
Step 9	\$ 39,549	\$ 40,825	\$ 39,911	\$ 44,399	\$ 44,189	\$ 42,770
Step 10	\$ 40,336	\$ 41,804	\$ 40,752	\$ 45,631	\$ 45,382	\$ 43,695
Step 11	\$ 41,139	\$ 42,806	\$ 41,611	\$ 46,897	\$ 46,607	\$ 44,640
Step 12	\$ 41,958	\$ 43,832	\$ 42,488	\$ 48,198	\$ 47,865	\$ 45,606
Step 13	\$ 42,793	\$ 44,883	\$ 43,384	\$ 49,535	\$ 49,157	\$ 46,593
Step 14	\$ 43,645	\$ 45,959	\$ 44,299	\$ 50,909	\$ 50,484	\$ 47,601
Step 15	\$ 44,513	\$ 47,061	\$ 45,235	\$ 52,322	\$ 51,847	\$ 48,632
RRI	1.99%	2.40%	2.11%	2.77%	2.70%	2.16%

Position	Light Equip Operator-PW	Children's Program Coordinator	Municipal Court Clerk	Rec Clerk/Aide/Dept Asst	Permit Tech	Records Clerk
Step 1	\$ 37,348	\$ 37,405	\$ 38,469	\$ 38,762	\$ 38,811	\$ 38,876
Step 2	\$ 38,389	\$ 38,351	\$ 39,353	\$ 39,839	\$ 39,922	\$ 39,851
Step 3	\$ 39,459	\$ 39,321	\$ 40,258	\$ 40,947	\$ 41,064	\$ 40,851
Step 4	\$ 40,559	\$ 40,316	\$ 41,183	\$ 42,085	\$ 42,239	\$ 41,876
Step 5	\$ 41,690	\$ 41,336	\$ 42,130	\$ 43,255	\$ 43,448	\$ 42,927
Step 6	\$ 42,852	\$ 42,382	\$ 43,098	\$ 44,457	\$ 44,691	\$ 44,004
Step 7	\$ 44,046	\$ 43,454	\$ 44,089	\$ 45,693	\$ 45,970	\$ 45,108
Step 8	\$ 45,274	\$ 44,553	\$ 45,102	\$ 46,963	\$ 47,286	\$ 46,240
Step 9	\$ 46,536	\$ 45,680	\$ 46,139	\$ 48,268	\$ 48,639	\$ 47,400
Step 10	\$ 47,833	\$ 46,836	\$ 47,200	\$ 49,609	\$ 50,031	\$ 48,589
Step 11	\$ 49,166	\$ 48,021	\$ 48,285	\$ 50,988	\$ 51,463	\$ 49,808
Step 12	\$ 50,536	\$ 49,236	\$ 49,395	\$ 52,405	\$ 52,936	\$ 51,058
Step 13	\$ 51,945	\$ 50,482	\$ 50,530	\$ 53,861	\$ 54,451	\$ 52,339
Step 14	\$ 53,393	\$ 51,759	\$ 51,691	\$ 55,358	\$ 56,009	\$ 53,652
Step 15	\$ 54,881	\$ 53,071	\$ 52,879	\$ 56,896	\$ 57,612	\$ 54,996
RRI	2.79%	2.53%	2.30%	2.78%	2.86%	2.51%

Position	Water Plant Operator I	Heavy Equip Operator-PW	Animal Control Officer	Heavy Equip Operator-Landfill	Administrative Assistant	Clerk III
Step 1	\$ 39,075	\$ 39,514	\$ 39,676	\$ 40,098	\$ 40,214	\$ 40,770
Step 2	\$ 40,076	\$ 40,605	\$ 40,662	\$ 41,238	\$ 41,225	\$ 41,706
Step 3	\$ 41,103	\$ 41,726	\$ 41,672	\$ 42,410	\$ 42,261	\$ 42,664
Step 4	\$ 42,156	\$ 42,878	\$ 42,707	\$ 43,615	\$ 43,323	\$ 43,644
Step 5	\$ 43,236	\$ 44,062	\$ 43,768	\$ 44,855	\$ 44,411	\$ 44,647
Step 6	\$ 44,344	\$ 45,278	\$ 44,856	\$ 46,130	\$ 45,527	\$ 45,673
Step 7	\$ 45,480	\$ 46,528	\$ 45,971	\$ 47,441	\$ 46,671	\$ 46,722
Step 8	\$ 46,645	\$ 47,812	\$ 47,113	\$ 48,789	\$ 47,844	\$ 47,795
Step 9	\$ 47,840	\$ 49,132	\$ 48,284	\$ 50,176	\$ 49,046	\$ 48,893
Step 10	\$ 49,066	\$ 50,488	\$ 49,484	\$ 51,602	\$ 50,278	\$ 50,016
Step 11	\$ 50,323	\$ 51,882	\$ 50,714	\$ 53,069	\$ 51,541	\$ 51,165
Step 12	\$ 51,612	\$ 53,314	\$ 51,974	\$ 54,577	\$ 52,836	\$ 52,340
Step 13	\$ 52,934	\$ 54,786	\$ 53,265	\$ 56,128	\$ 54,163	\$ 53,542
Step 14	\$ 54,290	\$ 56,298	\$ 54,589	\$ 57,723	\$ 55,524	\$ 54,772
Step 15	\$ 55,680	\$ 57,853	\$ 55,945	\$ 59,362	\$ 56,919	\$ 56,030
RRI	2.56%	2.76%	2.48%	2.84%	2.51%	2.30%

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	\$ 41,569	\$ 43,572	\$ 44,020	\$ 44,334	\$ 44,493	\$ 44,854
Step 2	\$ 42,739	\$ 44,760	\$ 45,104	\$ 45,496	\$ 45,286	\$ 46,101
Step 3	\$ 43,942	\$ 45,980	\$ 46,215	\$ 46,689	\$ 46,093	\$ 47,382
Step 4	\$ 45,179	\$ 47,233	\$ 47,354	\$ 47,913	\$ 46,914	\$ 48,699
Step 5	\$ 46,451	\$ 48,520	\$ 48,521	\$ 49,169	\$ 47,750	\$ 50,053
Step 6	\$ 47,759	\$ 49,842	\$ 49,716	\$ 50,458	\$ 48,601	\$ 51,444
Step 7	\$ 49,103	\$ 51,200	\$ 50,941	\$ 51,781	\$ 49,467	\$ 52,874
Step 8	\$ 50,485	\$ 52,595	\$ 52,196	\$ 53,138	\$ 50,348	\$ 54,344
Step 9	\$ 51,906	\$ 54,028	\$ 53,482	\$ 54,531	\$ 51,245	\$ 55,855
Step 10	\$ 53,367	\$ 55,500	\$ 54,800	\$ 55,960	\$ 52,158	\$ 57,408
Step 11	\$ 54,869	\$ 57,013	\$ 56,150	\$ 57,427	\$ 53,087	\$ 59,004
Step 12	\$ 56,413	\$ 58,567	\$ 57,533	\$ 58,932	\$ 54,033	\$ 60,644
Step 13	\$ 58,001	\$ 60,163	\$ 58,951	\$ 60,477	\$ 54,996	\$ 62,330
Step 14	\$ 59,634	\$ 61,803	\$ 60,403	\$ 62,062	\$ 55,976	\$ 64,062
Step 15	\$ 61,312	\$ 63,489	\$ 61,892	\$ 63,688	\$ 56,974	\$ 65,841
RRI	2.81%	2.73%	2.46%	2.62%	1.78%	2.78%

Position	Construction Tech	Crew Leader - Streets	Supervisor- Cemetery, Parks, Rec	Customer Service Supervisor	Dispatcher	Crew Leader - PW
Step 1	\$ 44,971	\$ 44,987	\$ 45,051	\$ 45,665	\$ 46,049	\$ 47,336
Step 2	\$ 46,349	\$ 46,286	\$ 46,207	\$ 46,928	\$ 47,808	\$ 48,681
Step 3	\$ 47,769	\$ 47,622	\$ 47,392	\$ 48,226	\$ 49,633	\$ 50,064
Step 4	\$ 49,233	\$ 48,996	\$ 48,607	\$ 49,560	\$ 51,528	\$ 51,487
Step 5	\$ 50,741	\$ 50,410	\$ 49,854	\$ 50,931	\$ 53,495	\$ 52,950
Step 6	\$ 52,296	\$ 51,865	\$ 51,133	\$ 52,340	\$ 55,538	\$ 54,455
Step 7	\$ 53,898	\$ 53,362	\$ 52,444	\$ 53,788	\$ 57,659	\$ 56,002
Step 8	\$ 55,549	\$ 54,902	\$ 53,789	\$ 55,276	\$ 59,861	\$ 57,593
Step 9	\$ 57,251	\$ 56,486	\$ 55,169	\$ 56,805	\$ 62,147	\$ 59,229
Step 10	\$ 59,005	\$ 58,116	\$ 56,584	\$ 58,377	\$ 64,519	\$ 60,912
Step 11	\$ 60,813	\$ 59,793	\$ 58,035	\$ 59,992	-	\$ 62,643
Step 12	\$ 62,676	\$ 61,518	\$ 59,523	\$ 61,652	-	\$ 64,423
Step 13	\$ 64,596	\$ 63,293	\$ 61,050	\$ 63,358	-	\$ 66,254
Step 14	\$ 66,575	\$ 65,119	\$ 62,616	\$ 65,111	-	\$ 68,137
Step 15	\$ 68,616	\$ 66,998	\$ 64,222	\$ 66,912		\$ 70,071
RRI	3.06%	2.89%	2.56%	2.77%	3.82%	2.84%

Position	Planning Coordinator	Information Tech	Manager- Recreation/ Aquatics/Field Maintenance	Building Inspector	Exec Assistant to City Manager	Accountant
Step 1	\$ 47,412	\$ 47,876	\$ 48,022	\$ 48,073	\$ 48,957	\$ 49,327
Step 2	\$ 48,411	\$ 48,999	\$ 49,151	\$ 49,425	\$ 50,099	\$ 50,448
Step 3	\$ 49,430	\$ 50,148	\$ 50,307	\$ 50,815	\$ 51,268	\$ 51,595
Step 4	\$ 50,471	\$ 51,324	\$ 51,490	\$ 52,244	\$ 52,464	\$ 52,768
Step 5	\$ 51,534	\$ 52,528	\$ 52,701	\$ 53,713	\$ 53,688	\$ 53,968
Step 6	\$ 52,619	\$ 53,760	\$ 53,940	\$ 55,223	\$ 54,941	\$ 55,195
Step 7	\$ 53,727	\$ 55,021	\$ 55,208	\$ 56,776	\$ 56,223	\$ 56,450
Step 8	\$ 54,858	\$ 56,312	\$ 56,506	\$ 58,373	\$ 57,535	\$ 57,733
Step 9	\$ 56,013	\$ 57,633	\$ 57,835	\$ 60,014	\$ 58,877	\$ 59,046
Step 10	\$ 57,192	\$ 58,985	\$ 59,195	\$ 61,702	\$ 60,251	\$ 60,388
Step 11	\$ 58,396	\$ 60,369	\$ 60,587	\$ 63,437	\$ 61,657	\$ 61,761
Step 12	\$ 59,626	\$ 61,785	\$ 62,012	\$ 65,221	\$ 63,095	\$ 63,165
Step 13	\$ 60,882	\$ 63,234	\$ 63,470	\$ 67,055	\$ 64,567	\$ 64,601
Step 14	\$ 62,164	\$ 64,717	\$ 64,963	\$ 68,941	\$ 66,073	\$ 66,070
Step 15	\$ 63,473	\$ 66,237	\$ 66,491	\$ 70,878	\$ 67,614	\$ 67,572
RRI	2.11%	2.35%	2.35%	2.81%	2.33%	2.27%

Position	Code Compliance Officer	Benefit Specialist/HR Analyst	Main Street Manager	Tourism Manager	GIS Manager	Utility Billing Supervisor
Step 1	\$ 49,391	\$ 49,585	\$ 51,271	\$ 52,648	\$ 52,868	\$ 52,919
Step 2	\$ 50,473	\$ 50,810	\$ 52,635	\$ 53,685	\$ 54,178	\$ 53,926
Step 3	\$ 51,578	\$ 52,065	\$ 54,035	\$ 54,743	\$ 55,521	\$ 54,952
Step 4	\$ 52,707	\$ 53,351	\$ 55,472	\$ 55,822	\$ 56,897	\$ 55,998
Step 5	\$ 53,861	\$ 54,669	\$ 56,948	\$ 56,922	\$ 58,307	\$ 57,064
Step 6	\$ 55,040	\$ 56,019	\$ 58,463	\$ 58,044	\$ 59,752	\$ 58,150
Step 7	\$ 56,245	\$ 57,403	\$ 60,018	\$ 59,188	\$ 61,233	\$ 59,257
Step 8	\$ 57,476	\$ 58,821	\$ 61,615	\$ 60,354	\$ 62,751	\$ 60,385
Step 9	\$ 58,734	\$ 60,274	\$ 63,254	\$ 61,543	\$ 64,306	\$ 61,534
Step 10	\$ 60,020	\$ 61,763	\$ 64,937	\$ 62,756	\$ 65,900	\$ 62,705
Step 11	\$ 61,334	\$ 63,288	\$ 66,664	\$ 63,993	\$ 67,534	\$ 63,898
Step 12	\$ 62,677	\$ 64,851	\$ 68,437	\$ 65,254	\$ 69,208	\$ 65,114
Step 13	\$ 64,049	\$ 66,453	\$ 70,258	\$ 66,540	\$ 70,924	\$ 66,353
Step 14	\$ 65,451	\$ 68,094	\$ 72,127	\$ 67,851	\$ 72,682	\$ 67,616
Step 15	\$ 66,886	\$ 69,774	\$ 74,046	\$ 69,190	\$ 74,485	\$ 68,900
RRI	2.19%	2.47%	2.66%	1.97%	2.48%	1.90%

Position	Municipal Court Administrator	Construction Supervisor	Dispatch Supervisor	Librarian	Water Plant Supervisor	Fire Cadet
Step 1	\$ 52,921	\$ 54,119	\$ 56,490	\$ 58,293	\$ 59,498	\$ 55,211
Step 2	\$ 54,202	\$ 55,617	\$ 57,743	\$ 59,465	\$ 61,205	
Step 3	\$ 55,514	\$ 57,157	\$ 59,024	\$ 60,661	\$ 62,962	
Step 4	\$ 56,858	\$ 58,739	\$ 60,333	\$ 61,881	\$ 64,769	
Step 5	\$ 58,235	\$ 60,365	\$ 61,671	\$ 63,125	\$ 66,628	
Step 6	\$ 59,645	\$ 62,036	\$ 63,039	\$ 64,394	\$ 68,540	
Step 7	\$ 61,089	\$ 63,753	\$ 64,437	\$ 65,689	\$ 70,507	
Step 8	\$ 62,568	\$ 65,518	\$ 65,866	\$ 67,010	\$ 72,531	
Step 9	\$ 64,083	\$ 67,332	\$ 67,327	\$ 68,358	\$ 74,613	
Step 10	\$ 65,635	\$ 69,196	\$ 68,820	\$ 69,733	\$ 76,755	
Step 11	\$ 67,224	\$ 71,112	\$ 70,346	\$ 71,135	\$ 78,958	
Step 12	\$ 68,852	\$ 73,081	\$ 71,906	\$ 72,566	\$ 81,224	
Step 13	\$ 70,519	\$ 75,104	\$ 73,501	\$ 74,025	\$ 83,555	
Step 14	\$ 72,226	\$ 77,183	\$ 75,131	\$ 75,514	\$ 85,953	
Step 15	\$ 73,975	\$ 79,319	\$ 76,799	\$ 77,033	\$ 88,422	
RRI	2.42%	2.77%	2.22%	2.01%	2.87%	

Position	Police Cadet	Accountant (Senior)	Purchasing Manager	Street Superintendent	FireFighter/ EMT	Police Officer/ Investigator
Step 1	\$ 55,211	\$ 62,447	\$ 63,686	\$ 64,612	\$ 59,915	\$ 59,915
Step 2		\$ 63,874	\$ 65,246	\$ 66,361	\$ 61,896	\$ 61,896
Step 3		\$ 65,334	\$ 66,844	\$ 68,158	\$ 63,942	\$ 63,942
Step 4		\$ 66,828	\$ 68,482	\$ 70,003	\$ 66,056	\$ 66,056
Step 5		\$ 68,356	\$ 70,160	\$ 71,898	\$ 68,240	\$ 68,240
Step 6		\$ 69,919	\$ 71,879	\$ 73,844	\$ 70,496	\$ 70,496
Step 7		\$ 71,518	\$ 73,640	\$ 75,843	\$ 72,827	\$ 72,827
Step 8		\$ 73,153	\$ 75,444	\$ 77,896	\$ 75,235	\$ 75,235
Step 9		\$ 74,826	\$ 77,292	\$ 80,005	\$ 77,722	\$ 77,722
Step 10		\$ 76,537	\$ 79,185	\$ 82,171	\$ 80,292	\$ 80,292
Step 11		\$ 78,287	\$ 81,125	\$ 84,396	-	-
Step 12		\$ 80,077	\$ 83,112	\$ 86,681	-	-
Step 13		\$ 81,908	\$ 85,148	\$ 89,028	-	-
Step 14		\$ 83,781	\$ 87,234	\$ 91,438	-	-
Step 15		\$ 85,696	\$ 89,372	\$ 93,914		
RRI		2.29%	2.45%	2.71%	3.31%	3.31%

Position	Landfill Superintendent	HR Manager	Planner	Recreation Superintendent	Project Manager	Airport Manager
Step 1	\$ 65,856	\$ 66,397	\$ 66,482	\$ 69,352	\$ 70,997	\$ 71,265
Step 2	\$ 67,252	\$ 68,261	\$ 68,298	\$ 70,913	\$ 72,712	\$ 72,983
Step 3	\$ 68,678	\$ 70,178	\$ 70,164	\$ 72,509	\$ 74,469	\$ 74,742
Step 4	\$ 70,135	\$ 72,149	\$ 72,081	\$ 74,141	\$ 76,268	\$ 76,544
Step 5	\$ 71,623	\$ 74,175	\$ 74,050	\$ 75,809	\$ 78,111	\$ 78,389
Step 6	\$ 73,142	\$ 76,258	\$ 76,073	\$ 77,515	\$ 79,998	\$ 80,279
Step 7	\$ 74,693	\$ 78,399	\$ 78,151	\$ 79,259	\$ 81,931	\$ 82,214
Step 8	\$ 76,277	\$ 80,600	\$ 80,286	\$ 81,042	\$ 83,910	\$ 84,196
Step 9	\$ 77,895	\$ 82,863	\$ 82,479	\$ 82,866	\$ 85,937	\$ 86,226
Step 10	\$ 79,547	\$ 85,190	\$ 84,732	\$ 84,731	\$ 88,013	\$ 88,305
Step 11	\$ 81,234	\$ 87,582	\$ 87,046	\$ 86,638	\$ 90,139	\$ 90,434
Step 12	\$ 82,957	\$ 90,041	\$ 89,424	\$ 88,587	\$ 92,317	\$ 92,614
Step 13	\$ 84,717	\$ 92,569	\$ 91,867	\$ 90,580	\$ 94,547	\$ 94,847
Step 14	\$ 86,514	\$ 95,168	\$ 94,376	\$ 92,618	\$ 96,831	\$ 97,133
Step 15	\$ 88,350	\$ 97,840	\$ 96,952	\$ 94,701	\$ 99,171	\$ 99,473
RRI	2.12%	2.81%	2.73%	2.25%	2.42%	2.41%

Position	Parks Superintendent	IT Manager	Water/WW Superintendent	Building Official	Communications Manager	Assistant Finance Director
Step 1	\$ 71,364	\$ 71,456	\$ 71,738	\$ 72,714	\$ 74,591	\$ 80,783
Step 2	\$ 72,682	\$ 73,105	\$ 73,541	\$ 74,522	\$ 76,456	\$ 83,268
Step 3	\$ 74,024	\$ 74,792	\$ 75,389	\$ 76,375	\$ 78,368	\$ 85,830
Step 4	\$ 75,391	\$ 76,518	\$ 77,283	\$ 78,274	\$ 80,328	\$ 88,471
Step 5	\$ 76,783	\$ 78,284	\$ 79,225	\$ 80,220	\$ 82,337	\$ 91,193
Step 6	\$ 78,201	\$ 80,090	\$ 81,215	\$ 82,214	\$ 84,396	\$ 93,999
Step 7	\$ 79,645	\$ 81,938	\$ 83,255	\$ 84,258	\$ 86,506	\$ 96,891
Step 8	\$ 81,116	\$ 83,829	\$ 85,347	\$ 86,353	\$ 88,669	\$ 99,872
Step 9	\$ 82,614	\$ 85,763	\$ 87,491	\$ 88,500	\$ 90,886	\$ 102,945
Step 10	\$ 84,139	\$ 87,742	\$ 89,689	\$ 90,700	\$ 93,158	\$ 106,112
Step 11	\$ 85,693	\$ 89,767	\$ 91,942	\$ 92,955	-	\$ 109,377
Step 12	\$ 87,275	\$ 91,838	\$ 94,252	\$ 95,266	-	\$ 112,742
Step 13	\$ 88,887	\$ 93,957	\$ 96,620	\$ 97,634	-	\$ 116,211
Step 14	\$ 90,528	\$ 96,125	\$ 99,047	\$ 100,061	-	\$ 119,787
Step 15	\$ 92,199	\$ 98,344	\$ 101,535	\$ 102,549	-	\$ 123,473
RRI	1.85%	2.31%	2.51%	2.49%	2.50%	3.08%

Position	Fire Lieutenant	Police Sergeant	Fire Inspector	City Secretary	Fire Captain/EMS Captain	Police Lieutenant
Step 1	\$ 74,838	\$ 74,838	\$ 75,320	\$ 81,972	\$ 84,764	\$ 84,764
Step 2	\$ 76,757	\$ 76,757	\$ 77,396	\$ 84,024	\$ 86,915	\$ 86,915
Step 3	\$ 78,725	\$ 78,725	\$ 79,529	\$ 86,127	\$ 89,121	\$ 89,121
Step 4	\$ 80,744	\$ 80,744	\$ 81,721	\$ 88,282	\$ 91,383	\$ 91,383
Step 5	\$ 82,814	\$ 82,814	\$ 83,973	\$ 90,491	\$ 93,702	\$ 93,702
Step 6	\$ 84,938	\$ 84,938	\$ 86,287	\$ 92,755	\$ 96,080	\$ 96,080
Step 7	\$ 87,116	\$ 87,116	\$ 88,665	\$ 95,076	\$ 98,518	\$ 98,518
Step 8	\$ 89,350	\$ 89,350	\$ 91,108	\$ 97,455	\$ 101,018	\$ 101,018
Step 9	\$ 91,641	\$ 91,641	\$ 93,619	\$ 99,894	\$ 103,582	\$ 103,582
Step 10	\$ 93,991	\$ 93,991	\$ 96,198	\$ 102,394	\$ 106,210	\$ 106,210
Step 11	-	-	-	\$ 104,956	-	-
Step 12	-	-	-	\$ 107,582	-	-
Step 13	-	-	-	\$ 110,274	-	-
Step 14	-	-	-	\$ 113,034	-	-
Step 15	-	-	-	\$ 115,863	-	-
RRI	2.56%	2.56%	2.76%	2.50%	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	\$ 94,873	\$ 89,282	\$ 98,865	\$ 98,865	\$ 107,844	\$ 109,597
Step 2	\$ 97,351	\$ 91,549	\$ 101,572	\$ 101,572	\$ 110,697	\$ 112,527
Step 3	\$ 99,894	\$ 93,873	\$ 104,353	\$ 104,353	\$ 113,625	\$ 115,535
Step 4	\$ 102,504	\$ 96,256	\$ 107,210	\$ 107,210	\$ 116,630	\$ 118,623
Step 5	\$ 105,182	\$ 98,700	\$ 110,145	\$ 110,145	\$ 119,715	\$ 121,794
Step 6	\$ 107,930	\$ 101,206	\$ 113,160	\$ 113,160	\$ 122,881	\$ 125,050
Step 7	\$ 110,750	\$ 103,775	\$ 116,258	\$ 116,258	\$ 126,131	\$ 128,393
Step 8	\$ 113,643	\$ 106,410	\$ 119,441	\$ 119,441	\$ 129,467	\$ 131,825
Step 9	\$ 116,612	\$ 109,111	\$ 122,711	\$ 122,711	\$ 132,891	\$ 135,349
Step 10	\$ 119,658	\$ 111,881	\$ 126,070	\$ 126,070	\$ 136,406	\$ 138,967
Step 11	\$ 122,784	-	-	-	\$ 140,014	\$ 142,682
Step 12	\$ 125,992	-	-	-	\$ 143,717	\$ 146,496
Step 13	\$ 129,284	-	-	-	\$ 147,518	\$ 150,412
Step 14	\$ 132,662	-	-	-	\$ 151,420	\$ 154,433
Step 15	\$ 136,127				\$ 155,423	\$ 158,558
RRI	2.61%	2.54%	2.74%	2.74%	2.64%	2.67%

Position	City Engineer	Director of Administrative Services	Finance Director	Director of Public Works/Utilities	Fire Chief	Police Chief
Step 1	\$ 110,801	\$ 111,380	\$ 111,764	\$ 116,256	\$ 117,203	\$ 123,461
Step 2	\$ 113,664	\$ 113,493	\$ 114,668	\$ 119,362	\$ 120,150	\$ 126,554
Step 3	\$ 116,601	\$ 115,646	\$ 117,648	\$ 122,551	\$ 123,171	\$ 129,724
Step 4	\$ 119,614	\$ 117,840	\$ 120,705	\$ 125,825	\$ 126,268	\$ 132,974
Step 5	\$ 122,705	\$ 120,076	\$ 123,841	\$ 129,186	\$ 129,443	\$ 136,305
Step 6	\$ 125,876	\$ 122,354	\$ 127,059	\$ 132,637	\$ 132,698	\$ 139,720
Step 7	\$ 129,129	\$ 124,676	\$ 130,361	\$ 136,180	\$ 136,035	\$ 143,220
Step 8	\$ 132,466	\$ 127,042	\$ 133,748	\$ 139,818	\$ 139,456	\$ 146,808
Step 9	\$ 135,889	\$ 129,453	\$ 137,223	\$ 143,553	\$ 142,963	\$ 150,486
Step 10	\$ 139,400	\$ 131,909	\$ 140,789	\$ 147,388	\$ 146,558	\$ 154,256
Step 11	\$ 143,002	\$ 134,412	\$ 144,447	\$ 151,325	\$ 150,243	\$ 158,120
Step 12	\$ 146,697	\$ 136,962	\$ 148,200	\$ 155,367	\$ 154,021	\$ 162,081
Step 13	\$ 150,488	\$ 139,561	\$ 152,051	\$ 159,517	\$ 157,894	\$ 166,141
Step 14	\$ 154,376	\$ 142,209	\$ 156,002	\$ 163,778	\$ 161,864	\$ 170,303
Step 15	\$ 158,363	\$ 144,908	\$ 160,056	\$ 168,153	\$ 165,933	\$ 174,569
RRI	2.58%	1.90%	2.60%	2.67%	2.51%	2.51%

Position	Assistant City Manager	City Manager
Step 1	\$ 143,814	\$ 172,493
Step 2	\$ 146,733	\$ 176,719
Step 3	\$ 149,712	\$ 181,049
Step 4	\$ 152,751	\$ 185,485
Step 5	\$ 155,852	\$ 190,029
Step 6	\$ 159,016	\$ 194,685
Step 7	\$ 162,244	\$ 199,455
Step 8	\$ 165,537	\$ 204,342
Step 9	\$ 168,897	\$ 209,348
Step 10	\$ 172,326	\$ 214,477
Step 11	\$ 175,824	\$ 219,732
Step 12	\$ 179,393	\$ 225,115
Step 13	\$ 183,035	\$ 230,630
Step 14	\$ 186,751	\$ 236,280
Step 15	\$ 190,541	\$ 242,067
RRI	2.03%	2.45%

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: 7% 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. Annual cost-of-living adjustment (COLA) of 30% for eligible retirees.

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 or \$14.29 per day while on-call. For Police Patrol, the amount is \$33.33 per day.

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 \$0.61 per hour, Sergeants receive \$1.11 per hour, and Lieutenants receive \$1.21 per hour.

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
City Clerk			
	Municipal Clerk	\$30.00	\$360.00
Municipal Court			
	Court Clerk 1	\$30.00	\$360.00
	Court Clerk 2	\$30.00	\$360.00
	Court Clerk 3	\$30.00	\$360.00
Parks & Recreation			
	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
Fire			
	Paramedic	\$450.00	\$5,400.00
	Advanced Paramedic	\$100.00	\$1,200.00
	Advanced EMT	\$150.00	\$1,800.00
	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

INCENTIVE PAY continued

Department	Certificate	Monthly Pay	Annual Cost
Police			
	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
Development Services			
	Code Enforcement Officer I	\$30.00	\$360.00
	Code Enforcement Officer II	\$30.00	\$360.00
GIS			
	Drone Pilot License	\$250.00	\$3,000.00
Water/Wastewater			
	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 Treatment Class C	\$30.00	\$360.00
	Wastewater Collection Class II	\$30.00	\$360.00
	Wastewater Collection Class III	\$30.00	\$360.00

INCENTIVE PAY continued

Department	Certificate	Monthly Pay	Annual Cost
Landfill			
	Class A MSW Operator	\$30.00	\$360.00
	Class B MSW Operator	\$30.00	\$360.00
	MSW Waste Screening	\$30.00	\$360.00
	Prevention of Unauthorized Waste	\$30.00	\$360.00
City-Wide			
	Bilingual	\$50.00	\$600.00

The total incentive pay budgeted for all funds is \$225,262.

Health Insurance for Plan Year 2026 - 2027

Coverage	Current Monthly Cost Plan 1		Current Monthly Cost Plan 2	
	Employer	Employee	Employer	Employee
Employee	\$472.58	-	\$654.90	-
Spouse	\$62.59	\$551.16	\$315.49	\$592.39
Children	\$240.07	\$317.53	\$480.01	\$350.19
Family	\$246.41	\$925.04	\$629.14	\$1,051.60

Dental Insurance for Plan Year 2026-2027

Coverage	Current Monthly Cost	
	Employer	Employee
Employee	\$32.09	-
Spouse	-	\$32.08
Children	-	\$57.81
Family	-	\$102.86

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 2026 - September 2027

October	April
9	9
23	23
November	May
6	7
20	21
December	June
4	4
18	18***
January	July
1*	2
15	16
29	30
February	August
12	13
26	27
March	September
12	10
26**	24

Sick Leave Buy Back will be processed on the November 20th payroll.

Longevity Pay will be processed on the November 20th payroll.

One-time Pay Adjustments will be processed on November 27, 2026.

*January 1st payroll will be direct deposited on December 31st due to bank closures.

**March 26th payroll will be direct deposited on March 25th due to the holiday.

***June 18th payroll will be direct deposited on June 17th due to bank closures.

HOLIDAY SCHEDULE

<u>Holiday</u>	<u>2026</u>	<u>2027</u>
1. Veterans Day	November 11th (Wednesday)	
2. Thanksgiving	November 26th (Thursday)	
3. Day after Thanksgiving	November 27th (Friday)	
4. Christmas Holiday	December 24th (Thursday)	
5. Christmas Holiday	December 25th (Friday)	
6. New Year's Day		January 1st (Friday)
7. Martin Luther King Day		January 18th (Monday)
8. President's Day		February 15th (Monday)
9. Good Friday		March 26th (Friday)
10. Memorial Day		May 31st (Monday)
11. Juneteenth		June 18th (Friday)
12. Independence Day		July 5th (Monday)
13. Labor Day		September 6th (Monday)
14. Floating Holiday - Taken at employee's discretion, with approval of his/her supervisor		

SUPPLEMENTAL INFORMATION



**CITY OF STEPHENVILLE, TEXAS
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the City of Stephenville Council has set Tuesday, September 15, 2026, 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 2026-2027.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$876,954, which is a 10.31 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 \$261,626.

Proposed Expenditures	\$87,177,184
Proposed Expenditures Discrete Component Unit (SEDA)	\$ 1,043,428

ORDINANCE NO. 2026-O-XX

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF STEPHENVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF STEPHENVILLE FOR THE 2026-2027 FISCAL YEAR.

WHEREAS, the budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027, 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, 2026, and ending September 30, 2027, 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 2026-2027 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, 2026, and ending September 30, 2027.

PASSED and APPROVED this the 15th day of September, 2026.

Lonn Reisman, Mayor

ATTEST:

Irma Parker,
Interim City Secretary

Reviewed by Jason M. King,
City Manager

Approved as to form and legality
Randy Thomas, City Attorney

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Stephenville

Taxing Unit Name

(254) 918-1220

Phone (area code and number)

298 W. Washington, Stephenville, Texas 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink

<https://www.stephenvilletx.gov/217/Tax-Rate-Info>

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.	Prior year total taxable value. 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). ²	\$ 2,179,059,648
2.	Prior year tax ceilings. 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. ³	\$ 260,623,393
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,918,436,255
4.	Prior year total adopted tax rate.	\$ 0.4000 / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 8,922,520
	B. Prior year values resulting from final court decisions:.....	- \$ 8,922,520
	C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§55.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

2026 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
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 8,922,520	
	B. Prior year disputed value: - \$ 892,252	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 8,030,268
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 8,030,268
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,926,466,523
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory.⁶	\$ 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 freepport, 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.	
	A. Absolute exemptions. Use prior year market value: \$ 543,377	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 53,664,231	
	C. Value loss. Add A and B. ⁷	\$ 54,207,608
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.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 54,207,608
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.⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 43,763,058
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,828,495,857
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,313,983
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.¹⁰	\$ 3,009
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16.¹¹	\$ 7,316,992

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

2026 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
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. ¹²	
A.	Certified values: \$ 2,274,312,478	
B.	Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
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	
D.	Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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. ¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. ¹⁴ Enter the total from Form 50-110:..... - \$ 61,824,917	
E.	Total current year value. Add A and B, then subtract C and D.	\$ 2,212,487,561
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
A.	Current year taxable value of properties under protest. 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. ¹⁶ \$ 0	
B.	Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁷ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. 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. ¹⁸	\$ 277,657,777
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ 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. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 1,934,829,784
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 1,059,978
24.	Total current year taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 60,855,700

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(a)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(a)(8)¹⁹ Tex. Tax Code §§26.012(a)(9) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(a)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

2026 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
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 61,915,678
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,872,914,106
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.3907 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ N/A /\$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- 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.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.3868 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,926,466,523
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 7,451,573
32.	Adjusted prior year levy for calculating NNR M&O rate. M&O taxes refunded for years preceding the prior tax year. 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 2025. This line applies only to tax years preceding the prior tax year. + \$ 2,892 Prior year taxes in TIF. 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. - \$ 144,533 Prior year transferred function. 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. +/- \$ 0 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ (141,641) Add Line 31 to 32D.	\$ 7,309,932
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,872,914,106
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3903 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸	
A.	Current year state criminal justice mandate. 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. \$ _____ 0	
B.	Prior year state criminal justice mandate. 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. - \$ _____ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ 0/\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0.0000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹	
A.	Current year indigent health care expenditures. 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. \$ _____ 0	
B.	Prior year indigent health care expenditures. 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ _____ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ 0/\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0.0000 /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰	
A.	Current year indigent defense compensation expenditures. 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. \$ _____ 0	
B.	Prior year indigent defense compensation expenditures. 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ _____ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ 0/\$100	
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ _____ 0/\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0.0000 /\$100
38.	Rate adjustment for county hospital expenditures. ³¹	
A.	Current year eligible county hospital expenditures. 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. \$ _____ 0	
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ _____ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ 0/\$100	
D.	Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ _____ 0/\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0.0000 /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. 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. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> / \$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.3903</u> / \$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. 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. A. 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>2,524,129</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.1348</u> / \$100 C. Add Line 41B to Line 40.	\$ <u>0.5251</u> / \$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.5434</u> / \$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ²² 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 a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ²³ \$ <u>0</u> / \$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ²⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0</u> / \$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0</u> / \$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0</u> / \$100 e. Add Line D42(c) to Line D42(d) \$ <u>0</u> / \$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ²⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ <u>0</u> / \$100

²² Tex. Tax Code §26.042²³ Tex. Tax Code §26.042(a-2)(1)²⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)²⁵ Tex. Tax Code §26.042(a-2)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt 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. ³⁶ Enter debt amount \$ <u>296,531</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>296,531</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>27,413</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>269,118</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ <u>100</u> % B. Enter the prior year actual collection rate. <u>98</u> % C. Enter the 2024 actual collection rate. <u>99</u> % D. Enter the 2023 actual collection rate. <u>99</u> % E. 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%. ³⁹	<u>100</u> %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>269,118</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,934,829,784</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.0139</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.5573</u> /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ <u>0</u> /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ <u>N/A</u> /\$100

* Tex. Tax Code §26.012(f)
 * Tex. Tax Code §§26.012(10) and 26.04(b)
 * Tex. Tax Code §26.04(b)
 * Tex. Tax Code §26.04(h), (h-1) and (h-2)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

SECTION 3: 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.	Taxable Sales. 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. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 2,468,754
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,934,829,784
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ _____ 0.1276 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.3907 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ 0.0000 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ _____ 0.5573 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ _____ 0.4297 /\$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ _____ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,934,829,784
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ _____ 0.0000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. 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).	\$ _____ 0.4297 /\$100

* Tex. Tax Code §26.041(d)

* Tex. Tax Code §26.041(d)

* Tex. Tax Code §26.041(d)

* Tex. Tax Code §26.041(c)

* Tex. Tax Code §26.041(c)

* Tex. Tax Code §26.045(d)

* Tex. Tax Code §26.045(d)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

SECTION 5: 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.⁴⁷ 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.⁴⁸

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;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ 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.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.4000 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.4000 /\$100
	D. Adopted Tax Rate.....	\$ 0.4000 /\$100
	E. Subtract D from C.....	\$ 0.0000 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 1,934,829,784
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 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	
	A. Voter-approval tax rate (Line 68).....	\$ 0.3829 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.3829 /\$100
	D. Adopted Tax Rate.....	\$ 0.3829 /\$100
	E. Subtract D from C.....	\$ 0.0000 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,840,028,205
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 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	
	A. Voter-approval tax rate (Line 67).....	\$ 0.3872 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.3872 /\$100
	D. Adopted Tax Rate.....	\$ 0.3872 /\$100
	E. Subtract D from C.....	\$ 0.0000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,719,773,002
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.4297 /\$100

⁴⁷ Tex. Tax Code §26.013(b).

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2).

⁴⁹ Tex. Tax Code §26.042(a) and 26.042(a).

⁵⁰ Tex. Tax Code §26.0501(a) and (c).

⁵¹ Tex. Local Gov't Code §120.007(g).

⁵² Tex. Local Gov't Code §26.04(d)(2)(B).

2026 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.⁵³

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.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.3903 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,934,829,784
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0258 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.0139 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.4300 /\$100

SECTION 7: 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.⁵⁵

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.

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.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4000 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.4000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,828,495,857
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,872,914,106
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.0000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. 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).	\$ 0.4297 /\$100

⁵³ Tex. Tax Code §26.012(b)(1).

⁵⁴ Tex. Tax Code §26.042(a)(1).

⁵⁵ Tex. Tax Code §26.042(b).

⁵⁶ Tex. Tax Code §26.042(c).

⁵⁷ Tex. Tax Code §26.042(b).

⁵⁸ Tex. Tax Code §26.042(b).

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3907 /\$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: 27

Voter-approval tax rate. \$ 0.4297 /\$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. \$ 0.4300 /\$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:

N/A

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.³⁹print
here

Jason M. King, City Manager

Printed Name of Taxing Unit Representative

sign
here

Jason King

Taxing Unit Representative

Digitally signed by Jason King
Date: 2026.08.04 13:59:54 -0500

08/04/2026

Date

Reset

Print

³⁹ Tex. Tax Code §26.04(c)(2) and (d)(2)



NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.4297 per \$100 valuation has been proposed by the governing body of City of Stephenville.

PROPOSED TAX RATE	\$0.4297 per \$100
NO-NEW-REVENUE TAX RATE	\$0.3907 per \$100
VOTER-APPROVAL TAX RATE	\$0.4297 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for City of Stephenville from the same properties in both the 2025 tax year and the 2026 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 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 15, 2026 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

FOR the proposal:	LONN REISMAN	GERALD COOK
	DEAN PARR	MADDIE SMITH
	RICKY THURMAN	NICK ROBINSON
	ALAN NIX	

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: LEANN DURFEY, MARK MCCLINTON

Visit [Texas.gov/living-in-texas/property-tax-directory](https://www.texas.gov/living-in-texas/property-tax-directory) 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.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.4000	\$0.4297	increase of 0.0297 per \$100, or 7.43%
Average homestead taxable value	\$218,996	\$231,215	increase of \$12,219, or 5.58%
Tax on average homestead	\$875.98	\$993.53	increase of \$117.55, or 13.42%
Total tax levy on all properties	\$8,506,790	\$9,384,092	increase of \$876,954, or 10.31%

For assistance with tax calculations, please contact the tax assessor for City of Stephenville at 254-918-1220 or mharris@stephenvilletx.gov, or visit www.stephenville.gov for more information.

ORDINANCE NO. 2026-O-XX**AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF STEPHENVILLE, FOR THE TAX YEAR 2026**

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 \$0.4297 per \$100.00 valuation for this city for tax year 2026, as follows:

\$ 0.4158	for the purpose of maintenance and operation.
<u>\$ 0.0139</u>	for the payment of principal and interest on bonds.
\$ 0.4297	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 6.53 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$29.00.

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 22nd day of September, 2026.

Lonn Reisman, Mayor

ATTEST:

Irma Parker,
Interim City Secretary

Reviewed by Jason M. King,
City Manager

Approved as to form and legality
Randy Thomas, City Attorney

ORDINANCE NO. 2026-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, 2026 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 15th day of September, 2026, at which meeting quorum was present and voting.

Lonn Reisman, Mayor

ATTEST:

Irma Parker, Interim City Secretary

Reviewed by Jason M. King,
City Manager

Approved as to form and legality
Randy Thomas, City Attorney

201 Central Government Fees

	Adopted	Proposed
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)	\$0.40	\$0.4297
Hotel/Motel Occupancy Tax	7%	7%
Sports Venue Tax	2%	2%
City Sales Tax	1.50%	1.50%
Operations	1.375%	1.375%
4B Economic Development	0.125%	0.125%
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	\$0.83	\$0.83
Category 2	\$1.75	\$1.76
Category 3	\$2.63	\$2.65
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

	Adopted	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". Marches included in this category.	\$25.00	\$25.00
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

	Adopted	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

	Adopted	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. 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

	Adopted	Proposed
	<u>Cost of</u>	<u>Cost of</u>
	<u>Replacement</u>	<u>Replacement</u>
Replace Lost Books		
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

	Adopted	Proposed
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

	Adopted	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 (Group home, Daycare)	\$25.00	\$25.00
State Licensed Facility Annual Inspection Nursing Home/Hospital	\$25.00	\$75.00
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
Carnival/Special Events Permit fee	No charge	\$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

	Adopted	Proposed
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
ANIMAL CONTROL		
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

	Adopted	Proposed
PLANNING SERVICES	\$26.00	\$0.00
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	\$0.00
2ft L x 3ft W	\$31.00	\$0.00
11in L x 17in W	\$21.00	\$0.00
City Limits and Street Map:		
3ft L x 5ft W	\$31.00	\$0.00
2ft L x 3ft W	\$26.00	\$0.00
11in L x 17in W	\$6.00	\$0.00
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)	\$210.00	\$210.00
Replat (per lot)		
Site Development Plan (per plan) aka Civil Plan Set per review (water, sewer, streets, storm drain engineering review)	\$210.00	\$250.00
Comprehensive Plan	\$105.00	\$0.00
Subdivision Waiver Request (per item)	\$210.00	\$210.00

	Adopted	Proposed
INSPECTION SERVICES		
Food Service Permit:		
Annual Inspection:	\$308.00	\$308.00
Administrative fee	\$50.00	\$50.00
Contractor fee	\$258.00	\$258.00
Pre-opening:	\$153.00	\$153.00
Administrative fee	\$24.00	\$24.00
Contractor fee	\$129.00	\$129.00
Complaint	\$105.00	\$105.00
Re-inspection	\$100.00	\$100.00
Temporary Mobile food-Inspection permit special event per day	\$37.00	\$0.00
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
Re-inspection Fee for 3rd or more re-inspections	\$50.00	\$100.00
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
Multifamily Temporary Certificate of Occupancy per month per building	\$0.00	\$100.00
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

	Adopted	Proposed
BUILDING PERMIT FEE SCHEDULE		
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	\$6.00	\$6.00
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
ELECTRICAL PERMIT FEES		
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

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.

	Adopted	Proposed
PLUMBING PERMIT AND LAWN SPRINKLER FEES		
Issuance fee for each permit	\$50.00	\$50.00
Re-inspection Fee	\$50.00	\$50.00
MECHANICAL PERMIT FEES		
Issuance fee for each permit	\$50.00	\$50.00
Re-inspection Fee	\$75.00	\$75.00
PLAN REVIEW FEE SCHEDULE		
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	\$6.00	\$6.00
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: Third Party		
Street, Water, Sewer, and Storm Infrastructure Review	at cost	at cost

	Adopted	Proposed
CODE ENFORCEMENT SERVICES		
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

	Adopted	Proposed
WATER RATES		
Residential Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$15.59	\$17.15
1 inch	\$32.15	\$35.37
1 ½ inch	\$66.17	\$72.79
2 inch	\$113.76	\$125.14
3 inch	\$249.80	\$274.78
4 inch and larger	\$440.22	\$484.24
Plus Volume Charge—per 1,000 gallons	\$5.68	\$6.25
Commercial Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$21.81	\$23.99
1 inch	\$39.90	\$43.89
1 ½ inch	\$76.04	\$83.64
2 inch	\$124.66	\$137.13
3 inch	\$263.04	\$289.34
4 inch and larger	\$455.05	\$500.56
Plus Volume Charge—per 1,000 gallons	\$5.80	\$6.38
Institutional Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$39.90	\$43.89
1 inch	\$76.04	\$83.64
1 ½ inch	\$124.66	\$137.13
2 inch	\$263.04	\$289.34
3 inch	\$455.05	\$500.56
4 inch and larger	\$6.36	\$7.00
Plus Volume Charge—per 1,000 gallons		
Industrial Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$21.81	\$23.99
1 inch	\$39.90	\$43.89
1 ½ inch	\$76.04	\$83.64
2 inch	\$124.66	\$137.13
3 inch	\$263.04	\$289.34
4 inch and larger	\$455.05	\$500.56
Plus Volume Charge—per 1,000 gallons	\$8.16	\$8.98

	Adopted	Proposed
Multifamily Billing:		
90% of number of living units (per unit)	\$14.03	\$15.43
Example: \$17.15 x 12 units x 90% = \$185.16		
Or 12 units x \$15.43 = \$185.16		
Plus Volume Charge--per 1,000 gallons	\$5.68	\$6.25
Surcharges (May - September):		
Residential Surcharge per thousand gallons		
Over 25,000 gallons	\$3.73	\$4.10
Over 50,000 gallons	\$4.97	\$5.47
Non-Residential Irrigation Only Surcharge per thousand gallons		
Over 25,000 gallons	\$3.73	\$4.10
Over 50,000 gallons	\$4.97	\$5.47
Bulk Water Rate per 1,000 gallons	\$16.33	\$17.96
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.

	Adopted	Proposed
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.

	Adopted	Proposed
Basic Service Charges:		
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	\$2,107.00	\$2,318.00
1 inch tap	\$2,382.00	\$2,620.00
1 ½ inch tap	\$2,200.00	\$2,420.00
2 inch tap	\$3,190.00	\$3,509.00
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
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.		

012 Sewer Services Rates and Fees

	Adopted	Proposed
Residential Rates:		
Minimum Bill (0 gallons used)	\$20.27	\$22.30
Plus Volume Charge--per 1,000 gallons	\$7.22	\$7.94
12,000 gallon minimum on sewer services that do not have corresponding water service		
Commercial Rates:		
Minimum Bill (0 gallons used)	\$30.83	\$33.91
Plus Volume Charge--per 1,000 gallons	\$8.70	\$9.57
Institutional Rates:		
Minimum Bill (0 gallons used)	\$30.83	\$33.91
Plus Volume Charge--per 1,000 gallons	\$9.26	\$10.19
Industrial Rates:		
Minimum Bill (0 gallons used)	\$30.83	\$33.91
Plus Volume Charge--per 1,000 gallons	\$10.14	\$11.15
Multifamily Billing:		
90% of Number of Living Units (per unit)	\$18.24	\$20.06
Example: \$22.30 x 12 units x 90% = \$240.72 Or 12 units x \$20.06 = \$240.72		
Plus Volume Charge--per 1,000 gallons	\$7.22	\$7.94
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	\$1,512.00	\$1,663.00
6-inch tap	\$1,624.00	\$1,786.00
Man-Hole	cost	cost
Sewer Tap Charges do not include street repair. See 402 "Streets Services"	at cost	at cost
Charges for Industrial Pretreatment:		
Compliance Sampling (in house):		
BOD (per pound)	\$0.02	\$0.02
TSS (per pound)	\$0.21	\$0.23

030 Sanitation Services Rates and Fees

	Adopted	Proposed
Garbage Rates:		
Services are provided by Waste Connections. Rates effective 01/01/2026		
Residential:		
2X per week	\$16.83	\$16.83
extra pickup	\$8.41	\$8.41
Commercial:		
1X per week	\$27.33	\$27.33
extra pickup	\$13.97	\$13.97
2 yard:		
1X per week	\$94.64	\$94.64
2X per week	\$159.07	\$159.07
3X per week	\$223.49	\$223.49
4X per week	\$224.48	\$224.48
extra pick up	\$59.70	\$59.70
3 yard:		
1X per week	\$129.27	\$129.27
2X per week	\$173.31	\$173.31
3X per week	\$264.28	\$264.28
4X per week	\$347.35	\$347.35
5X per week	\$430.36	\$430.36
extra pickup	\$70.73	\$70.73
4 yard:		
1X per week	\$141.82	\$141.82
2X per week	\$203.82	\$203.82
3X per week	\$358.64	\$358.64
4X per week	\$483.23	\$483.23
5X per week	\$607.81	\$607.81
6X per week	\$732.38	\$732.38
extra pickup	\$80.52	\$80.52

	Adopted	Proposed
Garbage Rates continued:		
6 yard:		
1X per week	\$168.06	\$168.06
2X per week	\$254.18	\$254.18
3X per week	\$443.58	\$443.58
4X per week	\$594.60	\$594.60
5X per week	\$745.62	\$745.62
6X per week	\$898.82	\$898.82
extra pickup	\$100.13	\$100.13
8 yard:		
1X per week	\$189.94	\$189.94
2X per week	\$347.79	\$347.79
3X per week	\$516.63	\$516.63
4X per week	\$689.86	\$689.86
5X per week	\$868.36	\$868.36
6X per week	\$1,044.25	\$1,044.25
extra pickup	\$119.47	\$119.47
Locks for Commercial Dumpsters	\$13.14	\$13.14
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.		

	Adopted	Proposed
LANDFILL		
Regular Rate Gate Fees:		
Minimum (Up to 800 lbs.)	\$25.00	\$25.00
Per Ton	\$65.00	\$65.00
Per Cubic Yard (Only when Scales are Unavailable)		
Inadequate Containment	Fee Doubled	Fee Double
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
Charge Account Deposit (Refundable) for accounts opened prior to October 1, 2026	\$100.00	\$100.00
Charge Account Deposit (Refundable) for accounts after October 1, 2026		20% of monthly credit limit requested
Minimum		\$500.00

040 Airport Services Rates and Fees

	Adopted	Proposed
Airport Hangars (per month):		
Hangars in Rows 1300 and 1400	\$150.00	\$150.00
Hangars in Rows 3400 except 3411 & 3414	\$200.00	\$200.00
Hangar 3414	\$225.00	\$225.00
Hangar 3411	\$250.00	\$250.00
New Airport Hangars (per month):		
Hangars in Row 3300 except 3311 & 3314	\$225.00	\$225.00
Hangars 3311 and 3314	\$265.00	\$265.00
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)	\$0.20	\$0.20
Office Space Lease (per square foot)	\$3.17	\$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

	Adopted	Proposed
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

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.

STAFF REPORT



SUBJECT: Discuss and Consider Ratifying the Property Tax Increase Reflected in the Fiscal Year 2026-2027 Annual Operating Budget

DEPARTMENT: Finance

STAFF CONTACT: Monica Harris, Finance Director

BACKGROUND:

Ratification is the official endorsement of an action that has already occurred or been proposed. It moves something from intent, negotiation, or provisional steps into full legal force. Ratification signals acceptance by the appropriate authority and confirms that all required conditions, protections, and procedures have been met.

A ratified act cannot be easily reversed. The ratification process typically involves a defined series of steps, including review, potential amendments, and formal signatures or votes. This process ensures a transparent record, indicating that the action has been evaluated and approved according to relevant laws and standards.

The City has complied with the Truth-in-Taxation constitutional requirement ensuring local taxing units publicly disclose proposed property tax rates, calculate the no-new-revenue and voter-approval tax rates, and provide taxpayers the opportunity to review, comment on, or limit tax increases. It requires public notices, hearings, and online posting of tax rate information on each county's Truth in Taxation website.

RECOMMENDATION:

The City Council must ratify the property tax increase by a roll-call vote conducted by the city secretary.

MOTION

Ratify tax increase in Budget MOTION WORDING (required):

I move to ratify the property tax increase reflected in the fiscal year 2026-2027 Budget.

STAFF REPORT



SUBJECT: Discuss and Consider Adoption of ORDINANCE Setting Fee Schedule for Fiscal Year 2026-2027

DEPARTMENT: Finance

STAFF CONTACT: Monica Harris, Finance Director

BACKGROUND:

Texas cities charge recurring city fees for the use of city services, property, or infrastructure. These include permit fees, user fees, drainage fees, and right-of-way or franchise fees. As a general rule, these fees are reviewed to ensure a city may recoup the cost of providing a service, but the fee must serve a public purpose, be reasonably related to that cost, and apply only to that service.

RECOMMENDATION:

The City Council adopt Ordinance setting Fee Schedule for Fiscal Year 2026-2027.

MOTION

Move to adopt Ordinance setting Fee Schedule for Fiscal Year 2026-2027 as presented.

STAFF REPORT



SUBJECT: Discuss and Consider Adoption of ORDINANCE Setting Fee Schedule for Fiscal Year 2026-2027

DEPARTMENT: Finance

STAFF CONTACT: Monica Harris, Finance Director

BACKGROUND:

Texas cities charge recurring city fees for the use of city services, property, or infrastructure. These include permit fees, user fees, drainage fees, and right-of-way or franchise fees. As a general rule, these fees are reviewed to ensure a city may recoup the cost of providing a service, but the fee must serve a public purpose, be reasonably related to that cost, and apply only to that service.

RECOMMENDATION:

The City Council adopt Ordinance setting Fee Schedule for Fiscal Year 2026-2027.

MOTION

Move to adopt Ordinance setting Fee Schedule for Fiscal Year 2026-2027 as presented.

201 Central Government Fees

	Adopted	Proposed
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)	\$0.40	\$0.4297
Hotel/Motel Occupancy Tax	7%	7%
Sports Venue Tax	2%	2%
City Sales Tax	1.50%	1.50%
Operations	1.375%	1.375%
4B Economic Development	0.125%	0.125%
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	\$0.83	\$0.83
Category 2	\$1.75	\$1.76
Category 3	\$2.63	\$2.65
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

	Adopted	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". Marches included in this category.	\$25.00	\$25.00
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

	Adopted	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

	Adopted	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. 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

	Adopted	Proposed
	<u>Cost of</u>	<u>Cost of</u>
	<u>Replacement</u>	<u>Replacement</u>
Replace Lost Books		
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

	Adopted	Proposed
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

	Adopted	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 (Group home, Daycare)	\$25.00	\$25.00
State Licensed Facility Annual Inspection Nursing Home/Hospital	\$25.00	\$75.00
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
Carnival/Special Events Permit fee	No charge	\$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

	Adopted	Proposed
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
ANIMAL CONTROL		
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

	Adopted	Proposed
PLANNING SERVICES	\$26.00	\$0.00
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	\$0.00
2ft L x 3ft W	\$31.00	\$0.00
11in L x 17in W	\$21.00	\$0.00
City Limits and Street Map:		
3ft L x 5ft W	\$31.00	\$0.00
2ft L x 3ft W	\$26.00	\$0.00
11in L x 17in W	\$6.00	\$0.00
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)	\$210.00	\$210.00
Replat (per lot)		
Site Development Plan (per plan) aka Civil Plan Set per review (water, sewer, streets, storm drain engineering review)	\$210.00	\$250.00
Comprehensive Plan	\$105.00	\$0.00
Subdivision Waiver Request (per item)	\$210.00	\$210.00

	Adopted	Proposed
INSPECTION SERVICES		
Food Service Permit:		
Annual Inspection:	\$308.00	\$308.00
Administrative fee	\$50.00	\$50.00
Contractor fee	\$258.00	\$258.00
Pre-opening:	\$153.00	\$153.00
Administrative fee	\$24.00	\$24.00
Contractor fee	\$129.00	\$129.00
Complaint	\$105.00	\$105.00
Re-inspection	\$100.00	\$100.00
Temporary Mobile food-Inspection permit special event per day	\$37.00	\$0.00
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
Re-inspection Fee for 3rd or more re-inspections	\$50.00	\$100.00
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
Multifamily Temporary Certificate of Occupancy per month per building	\$0.00	\$100.00
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

	Adopted	Proposed
BUILDING PERMIT FEE SCHEDULE		
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	\$6.00	\$6.00
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
ELECTRICAL PERMIT FEES		
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

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.

	Adopted	Proposed
PLUMBING PERMIT AND LAWN SPRINKLER FEES		
Issuance fee for each permit	\$50.00	\$50.00
Re-inspection Fee	\$50.00	\$50.00
MECHANICAL PERMIT FEES		
Issuance fee for each permit	\$50.00	\$50.00
Re-inspection Fee	\$75.00	\$75.00
PLAN REVIEW FEE SCHEDULE		
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	\$6.00	\$6.00
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: Third Party		
Street, Water, Sewer, and Storm Infrastructure Review	at cost	at cost

	Adopted	Proposed
CODE ENFORCEMENT SERVICES		
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

	Adopted	Proposed
WATER RATES		
Residential Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$15.59	\$17.15
1 inch	\$32.15	\$35.37
1 ½ inch	\$66.17	\$72.79
2 inch	\$113.76	\$125.14
3 inch	\$249.80	\$274.78
4 inch and larger	\$440.22	\$484.24
Plus Volume Charge—per 1,000 gallons	\$5.68	\$6.25
Commercial Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$21.81	\$23.99
1 inch	\$39.90	\$43.89
1 ½ inch	\$76.04	\$83.64
2 inch	\$124.66	\$137.13
3 inch	\$263.04	\$289.34
4 inch and larger	\$455.05	\$500.56
Plus Volume Charge—per 1,000 gallons	\$5.80	\$6.38
Institutional Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$39.90	\$43.89
1 inch	\$76.04	\$83.64
1 ½ inch	\$124.66	\$137.13
2 inch	\$263.04	\$289.34
3 inch	\$455.05	\$500.56
4 inch and larger	\$6.36	\$7.00
Plus Volume Charge—per 1,000 gallons		
Industrial Rates:		
Minimum Bill (0 gallons used)		
5/8 inch and ¾ inch meter	\$21.81	\$23.99
1 inch	\$39.90	\$43.89
1 ½ inch	\$76.04	\$83.64
2 inch	\$124.66	\$137.13
3 inch	\$263.04	\$289.34
4 inch and larger	\$455.05	\$500.56
Plus Volume Charge—per 1,000 gallons	\$8.16	\$8.98

	Adopted	Proposed
Multifamily Billing:		
90% of number of living units (per unit)	\$14.03	\$15.43
Example: \$17.15 x 12 units x 90% = \$185.16		
Or 12 units x \$15.43 = \$185.16		
Plus Volume Charge--per 1,000 gallons	\$5.68	\$6.25
Surcharges (May - September):		
Residential Surcharge per thousand gallons		
Over 25,000 gallons	\$3.73	\$4.10
Over 50,000 gallons	\$4.97	\$5.47
Non-Residential Irrigation Only Surcharge per thousand gallons		
Over 25,000 gallons	\$3.73	\$4.10
Over 50,000 gallons	\$4.97	\$5.47
Bulk Water Rate per 1,000 gallons	\$16.33	\$17.96
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.

	Adopted	Proposed
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.

		Adopted	Proposed
Basic Service Charges:			
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		\$2,107.00	\$2,318.00
1 inch tap		\$2,382.00	\$2,620.00
1 ½ inch tap		\$2,200.00	\$2,420.00
2 inch tap		\$3,190.00	\$3,509.00
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

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.

012 Sewer Services Rates and Fees

	Adopted	Proposed
Residential Rates:		
Minimum Bill (0 gallons used)	\$20.27	\$22.30
Plus Volume Charge--per 1,000 gallons	\$7.22	\$7.94
12,000 gallon minimum on sewer services that do not have corresponding water service		
Commercial Rates:		
Minimum Bill (0 gallons used)	\$30.83	\$33.91
Plus Volume Charge--per 1,000 gallons	\$8.70	\$9.57
Institutional Rates:		
Minimum Bill (0 gallons used)	\$30.83	\$33.91
Plus Volume Charge--per 1,000 gallons	\$9.26	\$10.19
Industrial Rates:		
Minimum Bill (0 gallons used)	\$30.83	\$33.91
Plus Volume Charge--per 1,000 gallons	\$10.14	\$11.15
Multifamily Billing:		
90% of Number of Living Units (per unit)	\$18.24	\$20.06
Example: \$22.30 x 12 units x 90% = \$240.72 Or 12 units x \$20.06 = \$240.72		
Plus Volume Charge--per 1,000 gallons	\$7.22	\$7.94
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	\$1,512.00	\$1,663.00
6-inch tap	\$1,624.00	\$1,786.00
Man-Hole	cost	cost
Sewer Tap Charges do not include street repair. See 402 "Streets Services"	at cost	at cost
Charges for Industrial Pretreatment:		
Compliance Sampling (in house):		
BOD (per pound)	\$0.02	\$0.02
TSS (per pound)	\$0.21	\$0.23

030 Sanitation Services Rates and Fees

	Adopted	Proposed
Garbage Rates:		
Services are provided by Waste Connections. Rates effective 01/01/2026		
Residential:		
2X per week	\$16.83	\$16.83
extra pickup	\$8.41	\$8.41
Commercial:		
1X per week	\$27.33	\$27.33
extra pickup	\$13.97	\$13.97
2 yard:		
1X per week	\$94.64	\$94.64
2X per week	\$159.07	\$159.07
3X per week	\$223.49	\$223.49
4X per week	\$224.48	\$224.48
extra pick up	\$59.70	\$59.70
3 yard:		
1X per week	\$129.27	\$129.27
2X per week	\$173.31	\$173.31
3X per week	\$264.28	\$264.28
4X per week	\$347.35	\$347.35
5X per week	\$430.36	\$430.36
extra pickup	\$70.73	\$70.73
4 yard:		
1X per week	\$141.82	\$141.82
2X per week	\$203.82	\$203.82
3X per week	\$358.64	\$358.64
4X per week	\$483.23	\$483.23
5X per week	\$607.81	\$607.81
6X per week	\$732.38	\$732.38
extra pickup	\$80.52	\$80.52

	Adopted	Proposed
Garbage Rates continued:		
6 yard:		
1X per week	\$168.06	\$168.06
2X per week	\$254.18	\$254.18
3X per week	\$443.58	\$443.58
4X per week	\$594.60	\$594.60
5X per week	\$745.62	\$745.62
6X per week	\$898.82	\$898.82
extra pickup	\$100.13	\$100.13
8 yard:		
1X per week	\$189.94	\$189.94
2X per week	\$347.79	\$347.79
3X per week	\$516.63	\$516.63
4X per week	\$689.86	\$689.86
5X per week	\$868.36	\$868.36
6X per week	\$1,044.25	\$1,044.25
extra pickup	\$119.47	\$119.47
Locks for Commercial Dumpsters	\$13.14	\$13.14
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.		

	Adopted	Proposed
LANDFILL		
Regular Rate Gate Fees:		
Minimum (Up to 800 lbs.)	\$25.00	\$25.00
Per Ton	\$65.00	\$65.00
Per Cubic Yard (Only when Scales are Unavailable)		
Inadequate Containment	Fee Doubled	Fee Double
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
Charge Account Deposit (Refundable) for accounts opened prior to October 1, 2026	\$100.00	\$100.00
Charge Account Deposit (Refundable) for accounts after October 1, 2026		20% of monthly credit limit requested
Minimum		\$500.00

040 Airport Services Rates and Fees

	Adopted	Proposed
Airport Hangars (per month):		
Hangars in Rows 1300 and 1400	\$150.00	\$150.00
Hangars in Rows 3400 except 3411 & 3414	\$200.00	\$200.00
Hangar 3414	\$225.00	\$225.00
Hangar 3411	\$250.00	\$250.00
New Airport Hangars (per month):		
Hangars in Row 3300 except 3311 & 3314	\$225.00	\$225.00
Hangars 3311 and 3314	\$265.00	\$265.00
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)	\$0.20	\$0.20
Office Space Lease (per square foot)	\$3.17	\$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

	Adopted	Proposed
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. 2026-O-XX

AN ORDINANCE REGARDING THE CITY OF STEPHENVILLE'S TEXAS MUNICIPAL RETIREMENT SYSTEM BENEFITS PROVIDING FOR (1) AN INCREASE TO THE EMPLOYEE CONTRIBUTION RATE; AND (2) ADOPTING: (i) ANNUALLY ACCRUING UPDATED SERVICE CREDITS AND TRANSFER UPDATED SERVICE CREDITS; AND (ii) ANNUALLY ACCRUING ANNUITY INCREASES, ALSO REFERRED TO AS COST OF LIVING ADJUSTMENTS (COLAS) FOR RETIREES AND THEIR BENEFICIARIES.

Whereas, the City of Stephenville, Texas (the "City"), elected to participate in the Texas Municipal Retirement System (the "System" or "TMRS") pursuant to Subtitle G of Title 8, Texas Government Code, as amended (which subtitle is referred to as the "TMRS Act"); and

Whereas, each person who is or becomes an employee of the City on or after the effective date of the City's participation in the System in a position that normally requires services of 1,000 hours or more per year ("Employee") shall be a member of the System ("Member") as a condition of their employment; and

Whereas, House Bill 3161, 89th Texas Legislature, R.S., 2025, amended TMRS Act §855.401(a) to read that each municipality participating in the System shall designate the rate of Member contributions for Employees and shall elect a rate of five, six, seven, or – effective September 1, 2025 – eight percent of the Employees' compensation; and

Whereas, the City Council finds that it is in the public interest (1) to increase the Employee contribution rate contributed to TMRS; (2) in accordance with TMRS Act §853.404 and §854.203(h), to reauthorize annually accruing Updated Service Credits and provide transfer Updated Service Credits; and (3) in accordance with TMRS Act §854.203 and §853.404, to authorize annually accruing annuity increases, also referred to as cost of living adjustments ("COLAs") for retirees and their beneficiaries; now:

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

Section 1. Increased Employee Contribution Rate.

(a) The rate of Employee contributions to be made by the City to the System shall be **7%** of the compensation of City Employees who are Members of the System, in accordance with TMRS Act §855.401. The City shall submit a monthly payroll report and deposit the amounts deducted from Employees' compensation to the System in accordance with TMRS Act §855.402.

(b) The increased Employee contribution rate under this Section shall be effective on the first day of the month of January, 2027.

Section 2. Authorization of Annually Accruing Updated Service Credits and Transfer Updated Service Credits.

(a) As authorized by TMRS Act §854.203(h) and §853.404, and on the terms and conditions set out in TMRS Act §§853.401 through 853.404, the City authorizes each Member who on the first day of January of the calendar year immediately preceding the January 1 on which the Updated Service Credits will take effect (i) has current service credit or prior service credit in the System by reason of service to the City, (ii) has at least 36 months of credited service with the System, and (iii) is a TMRS-contributing Employee of the City, to receive "Updated Service Credit," as that term is defined and calculated in accordance with TMRS Act §853.402.

(b) The City authorizes and provides that each Employee who (i) is eligible for Updated Service Credits under Subsection (a) above, and (ii) who has unforfeited prior service credit and/or current service credit with another System-participating municipality or municipalities by reason of previous employment, shall be credited with Updated Service Credits pursuant to, calculated in accordance with, and subject to adjustment as set forth in TMRS Act §853.601 (also known as "Transfer USC"), both as to the initial grant and all future grants under this Ordinance.

(c) The Updated Service Credit authorized and provided under this Ordinance shall be **100%** of the "base Updated Service Credit" of the TMRS Member calculated as provided in TMRS Act §853.402.

(d) Each Updated Service Credit authorized and provided by this Ordinance shall replace any Updated Service Credit, prior service credit, special prior service credit, or antecedent service credit previously authorized for part of the same service.

(e) The initial Updated Service Credit authorized by this Section shall be effective on January 1 immediately following the year in which this Ordinance is approved, subject to receipt by the System prior to such January 1 and approval by the Board of Trustees ("Board") of the System. Pursuant to TMRS Act §853.404, the authorization and grant of Updated Service Credits in this Section shall be effective on January 1 of each subsequent year, using the same percentage of the "base Updated Service Credit" stated in Subsection (c) in computing Updated Service Credits for each future year, provided that, as to such subsequent year, the actuary for the System has made the determination set forth in TMRS Act §853.404(d), until this Ordinance ceases to be in effect as provided in TMRS Act §853.404(e).

Section 3. Authorization of Annual Increases in Retirement Annuities, or COLAs.

(a) On the terms and conditions set out in TMRS Act §854.203 and §853.404, the City authorizes and provides for payment of the increases described by this Section to the annuities paid to retired City employees and beneficiaries of deceased City retirees (such increases also called COLAs). An annuity increased under this Section replaces any annuity or increased annuity previously granted to the same person.

(b) The amount of the annuity increase under this Section is computed as the sum of the prior service and current service annuities on the effective date of retirement of the person on whose service the annuities are based, multiplied by **30%** of the percentage change in Consumer Price Index for All Urban Consumers, from December of the year immediately preceding the effective date of the person's retirement to the December that is 13 months before the effective date of the increase under this Section.

(c) An increase in an annuity that was reduced because of an option selection is reducible in the same proportion and in the same manner that the original annuity was reduced.

(d) If a computation under this Section does not result in an increase in the amount of an annuity, the amount of the annuity will not be changed under this Section.

(e) The amount by which an increase under this Section exceeds all previously granted increases to an annuitant is an obligation of the City and of its account in the benefit accumulation fund of the System (the "City's BAF").

(f) The initial increase in annuities authorized by this Section shall be effective on January 1 immediately following the year in which this Ordinance is approved, subject to receipt by the System prior to such January 1 and approval by the System's Board. Pursuant to TMRS Act §853.404, an increase in retirement annuities shall be made on January 1 of each subsequent year, provided that, as to such

subsequent year, the actuary for the System has made the determination set forth in TMRS Act §853.404(d), until this Ordinance ceases to be in effect as provided in TMRS Act §853.404(e).

PASSED and APPROVED, BY THE CITY COUNCIL OF THE CITY OF STEPHENVILLE, TEXAS, this 15th day of September, 2026, at which meeting quorum was present and voting.

Lonn Reisman, Mayor

ATTEST:

Irma Parker,
Interim City Secretary

Reviewed by Jason M. King,
City Manager

Approved as to form and legality
Randy Thomas, City Attorney

PUBLIC HEARING



SUBJECT: PUBLIC HEARING – Fiscal Year 2026 Tax Rate

DEPARTMENT: Finance

STAFF CONTACT: Monica Harris, Finance Director

BACKGROUND:

Tax rate hearing - there will not be a vote.

But we need someone to state that:

"The vote to adopt the tax rate will occur on Tuesday, September 22, 2026, at 5:30 pm at the Council Chambers, Stephenville City Hall, 298 W. Washington, Stephenville, Texas."

RECOMMENDATION:

Open the Public Hearing at: _____

Close the Public Hearing at: _____



NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.4297 per \$100 valuation has been proposed by the governing body of City of Stephenville.

PROPOSED TAX RATE	\$0.4297 per \$100
NO-NEW-REVENUE TAX RATE	\$0.3907 per \$100
VOTER-APPROVAL TAX RATE	\$0.4297 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for City of Stephenville from the same properties in both the 2025 tax year and the 2026 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 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 15, 2026 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

FOR the proposal:	LONN REISMAN	GERALD COOK
	DEAN PARR	MADDIE SMITH
	RICKY THURMAN	NICK ROBINSON
	ALAN NIX	

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: LEANN DURFEY, MARK MCCLINTON

Visit [Texas.gov/living-in-texas/property-tax-directory](https://www.texas.gov/living-in-texas/property-tax-directory) 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.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.4000	\$0.4297	increase of 0.0297 per \$100, or 7.43%
Average homestead taxable value	\$218,996	\$231,215	increase of \$12,219, or 5.58%
Tax on average homestead	\$875.98	\$993.53	increase of \$117.55, or 13.42%
Total tax levy on all properties	\$8,506,790	\$9,384,092	increase of \$876,954, or 10.31%

For assistance with tax calculations, please contact the tax assessor for City of Stephenville at 254-918-1220 or mharris@stephenvilletx.gov, or visit www.stephenville.gov for more information.

STAFF REPORT



SUBJECT: Consider Approval of Replacement Public Works Water Production Pickup Truck

DEPARTMENT: Administration

STAFF CONTACT:

BACKGROUND:

Information is not available at this time. An updated Staff Report will be provided at the Council Dais or emailed to Council prior to the meeting.

RECOMMENDATION:

MOTION