

ADOPTED ANNUAL BUDGET

For the Fiscal Year 2020-2021





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City of Stephenville
Annual Adopted Operating Budget
Fiscal Year 2020-2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$328,537, which is a 5.23% 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 \$48,163.

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

FOR: Mark McClinton, Justin Haschke, Nick Robinson, Brady Pendleton, Ricky Thurman, Alan Nix, Gerald Cook, Brandon Huckabee

AGAINST: none

PRESENT and not voting: Doug Svien

ABSENT: none

Property Tax Rate Comparison

	2020-2021	2019-2020
Property Tax Rate	\$0.4550/\$100	\$0.4700/\$100
No-new-revenue Tax Rate:	\$0.4347/\$100	\$0.4437/\$100
No-new-revenue Maint. & Operations Tax Rate:	\$0.4165/\$100	\$0.4249/\$100
Voter Approval Tax Rate:	\$0.4574/\$100	\$0.4707/\$100
Debt Rate:	\$0.0182/\$100	\$0.0188/\$100

Total Debt obligation for City of Stephenville secured by property taxes: \$14,465,000.

Annual Adopted Operating Budget
City of Stephenville, Texas

Fiscal Year

October 1, 2020 through September 30, 2021

Mayor

Doug Svien

Council

Place 1	Mark McClinton
Place 2	Justin Haschke
Place 3	Nick Robinson
Place 4	Brady Pendleton
Place 5	Ricky Thurman
Place 6	Alan Nix
Place 7	Gerald Cook
Place 8	Brandon Huckabee

City Manager

Allen L. Barnes

Staff

Deputy City Manager

Jason M. King

Director of Finance & Administration

Monica D. Harris

Director of Utilities & Public Works

Nick Williams

Police Chief

Dan M. Harris Jr.

Fire Chief

Jimmy D. Chew

Director of Development Services

Steve Killen

Director of Parks & Leisure Services

Jennifer Basham

City Secretary

Staci L. King

Operating Budget document prepared by the

Finance Department



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MISSION STATEMENT

“Making Stephenville an unusually good place to be.”



CORE VALUES

Nice Spirit

- | | | |
|-------------|----------------------------|----------------------------------|
| BE | ▶ Nice | Serve with Sincerity |
| | ▶ Selfless | Serve with Compassion |
| | ▶ Professional | Serve with Pride |
| HAVE | ▶ Integrity | Serve with Character |
| BE | ▶ Respectful | Serve with Humility |
| | ▶ Innovative | Serve with Creativity |
| | ▶ Transparent | Serve with Accountability |

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Message
from the
City Manager

Allen L. Barnes



City Manager

It is my honor to present, for your consideration, the City of Stephenville Annual Operating Budget for the fiscal year beginning October 1, 2020. As required by the City Charter and the Texas Constitution, the budget is balanced by the use of anticipated revenues and current fund balances to fund the anticipated expenditures necessary for orderly and efficient operation of the city's governmental and enterprise functions. This budget accurately represents the anticipated revenues and expenditures for Fiscal Year 2020.

As of October 1, 2020, we anticipate having a total fund balance of \$40,879,520 along with projected budget year revenues of \$30,636,385 across all funds. We anticipate expenditures of \$56,089,179. This amount includes anticipated expenditures for the East Side Sewer Project and the CDBG GLO storm water drainage project, as well as other projects carried over from FY 2020. The proposed budget anticipates the use of \$25,452,794 of fund balance in FY 2020. This is a result of carrying over \$29,604,675 of expenditures budgeted in FY 2019-2020 not anticipated to be expended. Reserves are used to partially fund the 536-acre wellfield project and storm water drainage on Graham Avenue. At year's end, we anticipate a total fund balance of \$15,426,726 of which \$6,349,462 will be unrestricted.

As of October 1, 2020, the Stephenville Economic Development Authority Board, the discrete component unit governing body, anticipates a total fund balance of \$915,000 with projected budget year revenues of \$521,465. The SEDA Board anticipates expenditures of \$519,311, which includes \$122,000 in economic development projects and \$10,000 in community development

projects. At year's end, the SEDA Board anticipates a total fund balance of \$917,728; \$259,656 is reserved for 3 months operations, \$165,000 is reserved for specific economic development projects, \$400,000 is reserved for an economic development growth fund, and the remainder is restricted to economic development in general.

At the proposed tax rate of \$0.4550 per \$100, the proposed budget includes three new Firefighter/EMT positions, a new Planner position, and changing one part-time employee at the Landfill to full-time. The budget also includes salary increases for employees based upon a 1.50 percent cost of living increase for most employees. The General Fund proposes \$1,020,031 in capital spending which includes replacement programs of \$922,031 and new programs of \$98,000. The street repair program will spend \$967,565 in new appropriations, which is funded through 8 percent of sales tax and 8 percent of property taxes dedicated to street repair and replacement.

We have continued including projected future budgets along with the proposed budget. We are presenting not only the operating budget for Fiscal Year 2020, but are also reflecting trends we see in the next four years. We continue to prepare the budget using a return on investment philosophy, rather than the traditional governmental approach. This budget was prepared using the zero-based budgeting approach, which requires each department to justify all expenditures for the budget year.

Due to the uncertainty of COVID-19, there are no new programs included in this budget. We are continuing with the new programs from last year, some of which were affected by COVID-19. We are still developing an employee incentive program and have again included \$25,000 in the budget for this program, as well as \$5,000 for merit awards.

We have seen a significant impact on budget preparation from Senate Bill 2. The implementation statewide did not go as our legislature planned. There were many timeline issues and many CADs failed to return the certified ad valorem roles in a timely manner. It is our hope that as we progress in the Senate Bill 2 era, the issues encountered this year will not be seen in the future.

In closing, this proposed budget is the budget for the City of Stephenville Operations for 2020-2021. It is not staff's budget, it is not the Council's budget but it is our resident's budget. As such, we strive to maintain the highest level of transparency in the budget process and the city's finances throughout the year. We, as public servants, must NEVER forget that the money we handle comes from the hard-working men and women who call Stephenville home. It should forever be our goal to do what we can to make Stephenville better every day.

Budget In Brief

The 2020-2021 City of Stephenville Program of Services totals \$330,636,385 in revenues and \$56,089,179 in expenses. Of the amount budgeted for total expenses, approximately \$19.94 million is for continued operations, \$32.9 million capital projects and replacement, and \$3.2 million for debt service. The city budget for continued operations has been decreased by \$186,880 compared to the 2019-2020 original budget.

The Stephenville Economic Development Authority (SEDA), a discrete component unit of the City, Programs of Services totals \$519,311. Information and analysis of the SEDA budget can be found in the Discrete Component Unit section of this document.

Below is a summary of revenues and expenses by fund. An in-depth analysis of revenues and expenses can be found in the Financial Summary Section of the document.

General Fund Revenues

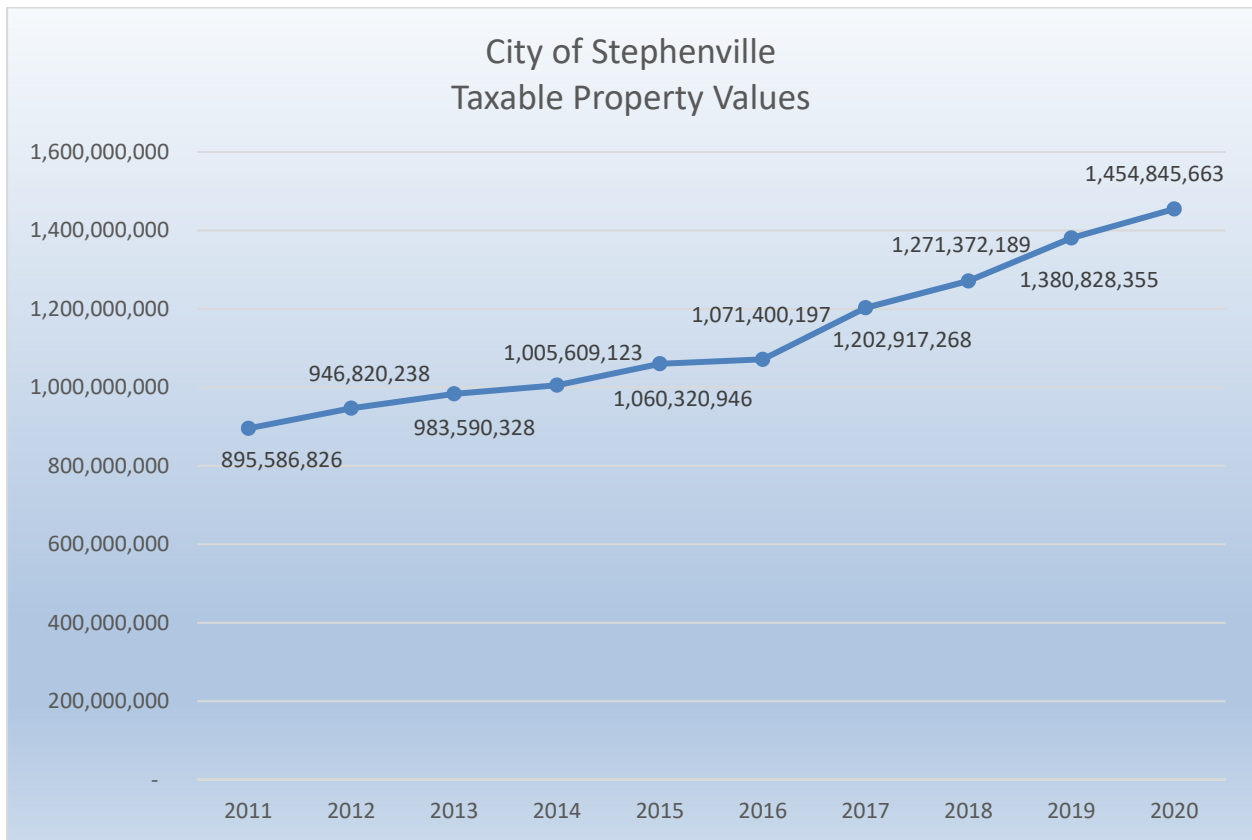
General Fund revenues are expected to total \$16,261,420, a decrease of \$873K over the FY 2019-2020 budget, which included \$400,000 more in one-time grants, \$150,000 more in interest income, and \$250,000 in insurance proceeds. Sales tax revenues are budgeted 5% lower than the FY 2019-2020 budget due to the unknown future impact of COVID-19. Property taxes budgeted are 3.5% higher than the FY 2019-2020 budget.

Property tax revenue is expected to total \$6,646,823, \$6.38 million in the General Fund and \$264K in the Debt Service Fund, based on decreasing the tax rate to \$0.4550 per \$100 of taxable value. Decreasing the rate to \$0.4550 per \$100 of taxable value still enables the City to absorb cost increases in personnel, budget for capital replacements of \$1,020,031, and budget for capital lease obligations of \$319,174. The deficit of \$386,258 is the result of re-appropriating unspent funds in FY 2019-2020 budget, transferring \$160K of committed fund balance to the Airport for runway expansion, and transferring \$246K of funds for TIF debt service that will be repaid in future years. Property tax revenue makes up approximately 39% of the general fund revenues. Property taxes represent one of the most stable revenues of the City, as unpaid taxes become liens on the property. Taxable property valuations increased 5.36% from \$1.381 billion last year to \$1.455 billion this year due to an increase in appraisals, as well as \$10.5 million from new property. The average value per home has risen from an average taxable value of \$128,294 last year to \$138,373 this year.

Total Appraised Value

\$1,454,845,663

Below is a table reflecting historical taxable property values:



The average home’s city tax bill will increase from \$602.98 to \$629.60 because of the overall increase in taxable values, but is subject to each home’s individual appraisal. The portion of the tax rate applied to debt service will be \$0.0182 compared to \$0.0188 from FY 2019-2020. With the increase in property values and the decrease in the interest and sinking tax rate, the maintenance and operations portion of the tax rate will increase to \$0.4368 per \$100 property valuation, compared to \$0.4512 from FY 2019-2020. Revenues will increase by \$124,468.

Operations and Maintenance Tax Rate	\$0.4368
Interest and Sinking Tax Rate	\$0.0182
Total Tax Rate	\$0.4550

Examples of how tax bills are affected by assessed values and tax rates are illustrated below:

Example 1:

Assessed Value increasing 5.69% from \$250,000 to \$264,225.

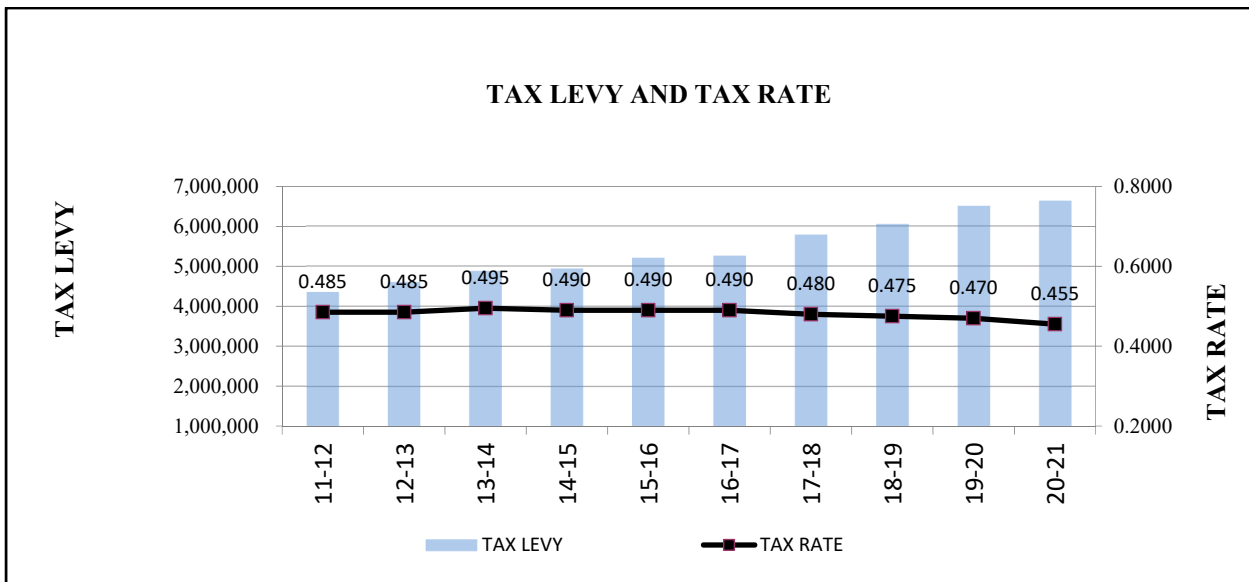
Tax Year	Assessed Value	Tax Rate	Taxes Due
2019	\$250,000	\$0.4700	\$1,175.00
2020	\$264,225	\$0.4550	\$1,202.22

Example 2:

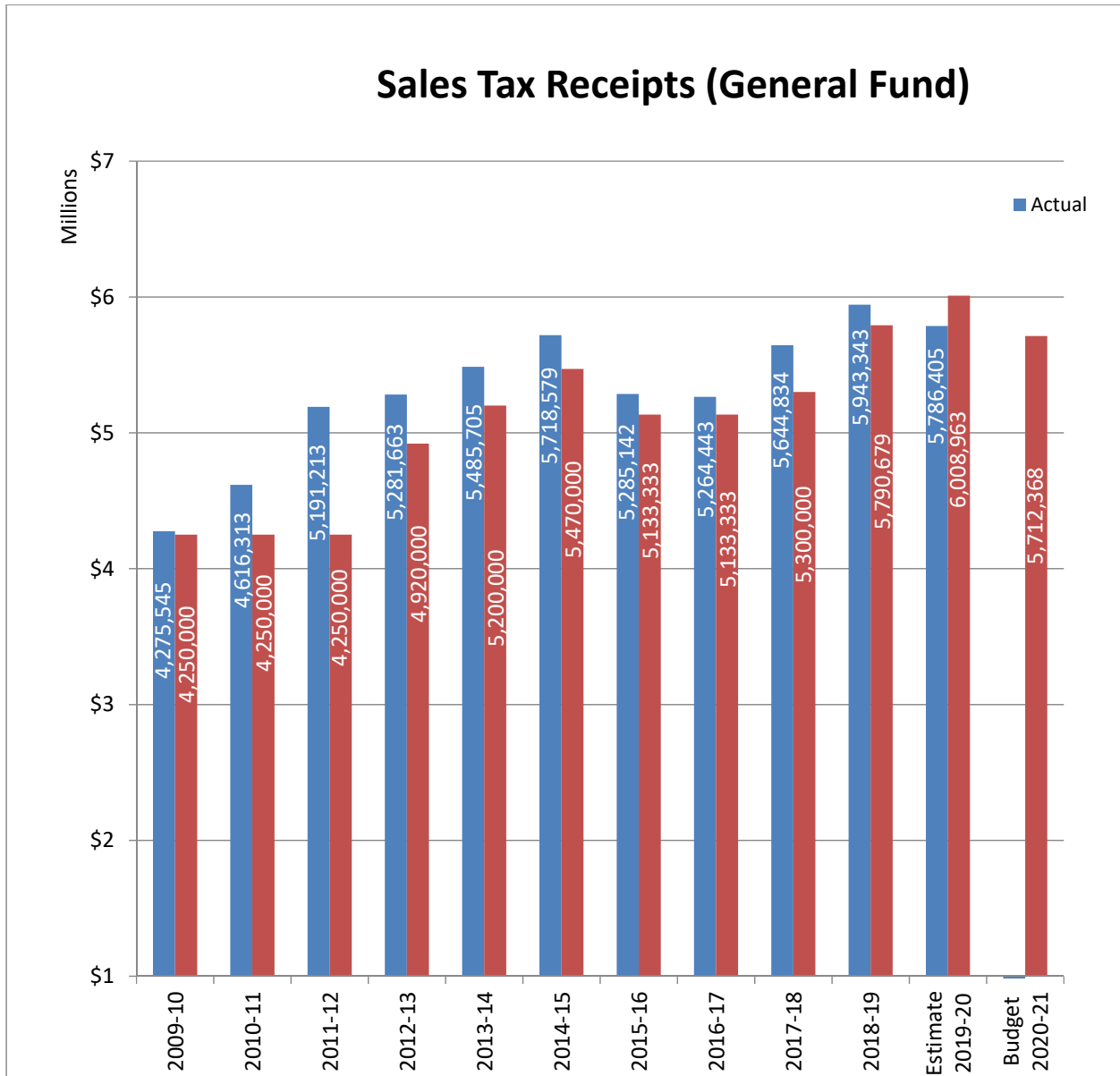
Assess Value decreasing 2.35% from \$125,000 to \$122,063.

Tax Year	Assessed Value	Tax Rate	Taxes Due
2019	\$125,000	\$0.4700	\$587.50
2020	\$122,063	\$0.4550	\$555.39

Below is a table reflecting the historical relationship between the tax rate and the tax levy.



Sales tax collections decreased, due to the impact of COVID-19, and fell short of budgeted expectations in FY 2019-2020 by \$223,000, decreasing approximately 2.64% or \$157,000 from collections in FY 2018-2019. Sales tax revenues are budgeted to be 5% lower than budgeted for FY 2019-2020. Although there are several major sales generators in the planning phases, near beginning construction, or in construction, sales tax is based on current trends and population growth from student enrollment at Tarleton State University. Sales tax collections have grown 35% over the last decade.



General Fund Revenues Continued

Development related revenues are budgeted for \$251,000, which include building permits, inspections, and zoning related fees. Rate increases were approved for most development services and permits.

User Fees are reviewed annually for cost analysis and comparative services. Most recreation fees, parks maintenance fees, cemetery fees, copy fees, false alarm fees, and plan review fees remained the same. A few new fees were added for clarity or to address an increase in demand for a service.

For more information on General Fund revenues, turn to the “General Fund” section of the budget.

General Fund Transfers In

The General Fund provides administration services to the Water and Sewer Fund, Landfill Fund, and Storm Water Drainage Fund and is budgeted \$683,841 for reimbursement. Each year the City of Stephenville analyzes what services the General Fund provides to the Enterprise funds and budgets the appropriate transfer to pay for these services, such as payroll, purchasing, accounts payable, administration, etc.

General Fund Expenditures

General Fund expenditures are budgeted to total \$15,958,251, which is a decrease of 7% from the FY 2019-20 budget as amended. The major expense changes are listed below by category.

Salaries and benefits are expected to increase .17% from the FY 2019-2020 amended budget. The employment and salary policy approved by Council on September 17, 2019, was utilized to calculate the annual cost of living adjustment by applying the 1.5% CPI increase to the midpoint of each classification. The adopted pay plan was increased by .75% (1/2 of the CPI increase). The budget includes a new Planner position in Development Services and three Firefighter/EMT positions in the Fire Department. Personnel costs were decreased by approximately 3.5% to account for anticipated savings for vacancies during the year. The City rebid its health insurance contract in May 2020 and received a 2% decrease compared to the prior year. The City’s contribution rate for the Texas Municipal Retirement System (TMRS) will increase from 6.87% to 7.83%, which is a result of changes in actuarial assumptions.

General Fund Expenditures Continued

Operating expenditures are expected to decrease by \$132,000 or 3.69%. The City moved to a zero-based budgeting approach, which required the substantiation of all costs. The Parks and Recreation Department will continue to provide a multitude of both youth and adult services and to assist in funding other special events for the community. Adult programs are designed to be cost neutral. Youth programs are designed to subsidize the cost by 30%. Splashville is expected to recoup 52% of total expenditures. The FY 2020-2021 budget contains \$89,100 for special events. We continue to participate with the North Central Texas Council of Governments aerial and mapping program. The Development Services budget includes \$20,000 this year to fund code enforcement mowing, debris removal, and demolition of substandard structures.

Capital Outlay of \$1,020,031 is budgeted, of which \$656,732 is carryover of projects not completed in FY 2019-2020. The budget includes new expenditures of \$99,000 to continue our fleet and equipment replacement program and \$48,000 for an asphalt hot box for the Street Department. \$68,000 is budgeted for the relocation and replacement of the athletic maintenance shop that burned in FY 2019-2020. The budget also contains \$98,000 for Bosque River Trail repairs and \$50,000 of partial funding for an inclusion playground at the Collins Street trailhead.

General Fund Transfers out

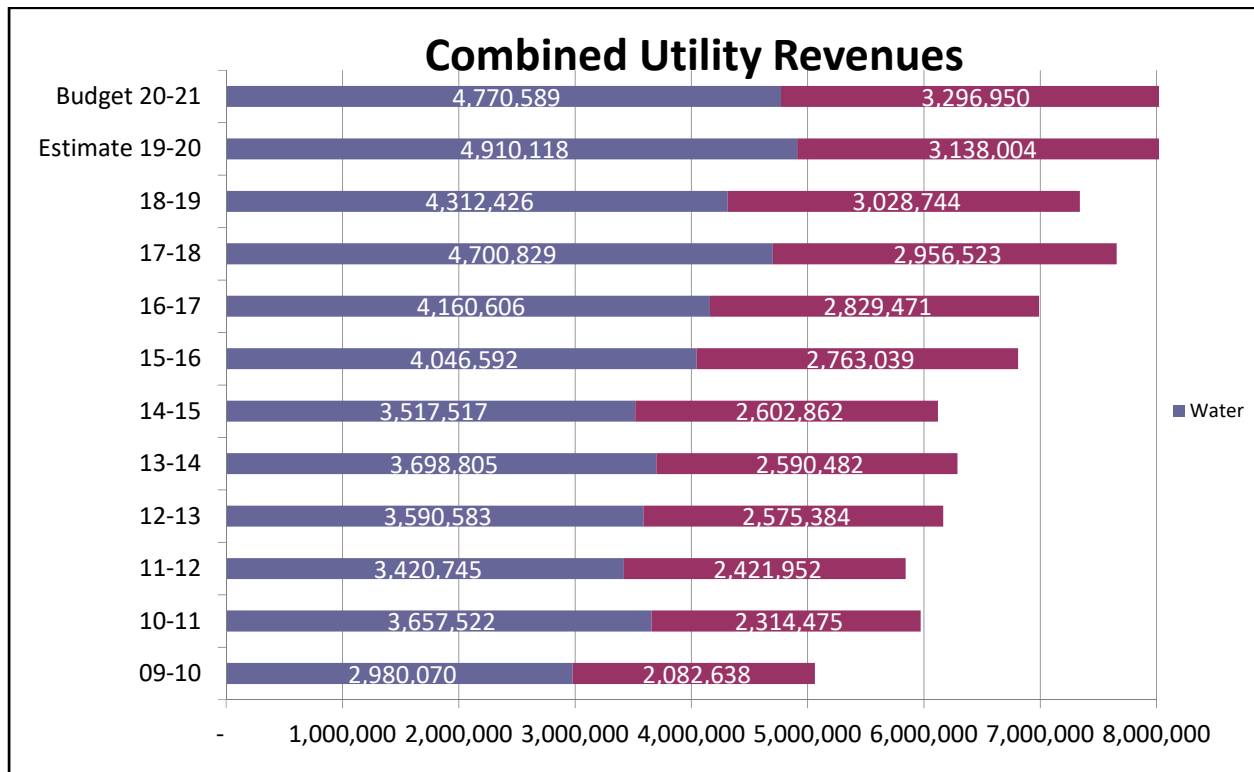
The City budgeted \$967,565 to transfer to the Capital Projects Fund for the Street Maintenance Program and to continue the Sidewalk Improvement Program. A transfer to the Airport Fund of \$160,000 is budgeted for the runway expansion, reducing the committed General Fund reserves balance for this project to \$224,754. A transfer to the new TIF Fund of \$245,703 is budgeted to cover the required debt service for the public infrastructure Certificate of Obligations, Series 2020. When the Tax Increment Financing was created, it was determined that debt service payments for year one and two would be subsidized from General Fund reserves. The money will be repaid to the General Fund when the TIF Fund revenue exceeds the annual debt service requirements.

General Fund Balance Reserves

Council committed the remaining \$224,754 balance of the original \$1,000,000 in General Fund reserves for the airport runway extension project. The Council also committed \$150,000 for required grant match funding and \$136,750 for improvements to the Recreation Hall for FY 2020-2021, as the project was not completed in FY 2019-2020.

Utility Fund Revenues

Total Utility revenues are \$8,378,436, which is a 6.44% decrease from the FY 2019-2020 budget. Operating revenues include water, wastewater, and sanitation user fees. The sanitation user fees are a pass-through to the third party contractor that provides the services. The user fee revenue budgeted is 1.34% lower than the FY 2019-2020 budget, but is .33% higher than the revenue projected for FY 2019-2020. Included is a \$0.20 increase on the per 1,000 gallon sewer rates. Water sales are budgeted at \$4.77 million and wastewater charges are budgeted at \$3.3 million. The chart below displays a historical comparison of fiscal year water sales and wastewater charges.



Per the contract with Progressive Waste Solutions dba Waste Connections, the company can request increases in rates based on the Consumer Price Index (CPI) for the previous 12 months. Requests are brought forward by the company to coincide with the calendar year. The City is contracted with Waste Connections through 2023.

Utility Fund Transfers in

The Utility Fund provides administration services to the Storm Water Drainage Fund and is budgeted \$34,753 for reimbursement. Each year the City of Stephenville analyzes the billing and collection services the Utility Fund provides to the Storm Water Drainage Fund and budgets the appropriate transfer to pay for these services.

Utility Fund Expenses

Budgeted Utility Fund expenses total \$19,916,811, a decrease of 18% from the FY 2019-2020 budget, as amended. The decrease is due to a reduction in capital expenditures of \$4.5 million as the lift station component of the continuing Eastside Sewer project was completed. There is \$1,803,108 of debt service payments. Personnel costs and operating expenses total \$4.3 million. The major expense changes are listed below by category.

Salaries and benefits are expected to decrease 1.84%. The employment and salary policy approved by Council on September 17, 2019, was utilized to calculate the annual cost of living adjustment by applying the 1.5% CPI increase to the midpoint of each classification. The adopted pay plan was increased by .75% (1/2 of the CPI increase). As stated previously, health insurance rates decreased approximately 2% in May 2020. The City's contribution rate for the Texas Municipal Retirement System (TMRS) will increase from 6.87% to 7.83%, which is a result of changes in actuarial assumptions.

Operating expenses are expected to decrease \$62,000 or 2.04%. The City moved to a zero-based budgeting approach, which required the substantiation of all costs.

Per the contract with OMI, the company can request increases in rates based on Consumer Price Index (CPI) for the previous 12 months for the operation of the City's wastewater treatment plant. The contract operational base rate will increase 2.5%. The city is contracted with CH2MHILL/OMI through September 2026.

Other services and charges are the water supply contract with the Upper Leon River Municipal Water District. The city has a contract to purchase 1.662 mgd (1,862 Ac-Ft) annually of water; the budgeted cost is \$245,773. Some of this water will be sold to the North Leon River Irrigation Corporation (NLRIC) to offset this cost.

Capital outlay of \$13,817,548 is budgeted for fleet and equipment replacement, and capital improvements/maintenance. In the past, the City implemented a pay-as-you-go method to

finance improvements to the water and sanitary sewer systems. However, in FY 2017-2018, the City closed on a below market interest rate loan with the Texas Water Development Board in the amount of \$17.03 million to complete the Eastside Sewer Project, a project that will benefit 60% of the City's sewer basins. This budget contains \$11,894,448 in capital for the Eastside Sewer Project, of which all but \$34,459 is a carryover from FY 2019-2020. Another \$647,100 is included for engineering and aquifer storage recovery analysis for the 536-Acre well field development. Engineering of \$200,000 is budgeted for a ground storage tank at the Airport. The budget also includes \$675,000 for rehabilitation of the 377 ground storage tank, \$275,000 for possible Community Development Block Grant match, \$25,000 in fleet replacement, and \$101,000 for maintenance at the wastewater treatment plant.

Utility Fund Transfers out

The Utility Fund will pay \$490,823 for reimbursement of indirect costs to the General Fund. Each year the City of Stephenville analyzes what services the General Fund provides to the Enterprise funds and budgets the appropriate transfer to pay for these services, such as payroll, purchasing, accounts payable, administration, etc. A transfer to the new TIF Fund of \$18,695 is budgeted to cover the required debt service for the public infrastructure Certificate of Obligations, Series 2020 related to utility infrastructure. When the Tax Increment Financing was created, it was determined that debt service payments for year one and two would need to be subsidized. The money will be repaid to the Utility Fund when the TIF Fund revenue exceeds the annual debt service requirements.

Other Funds

Landfill fund. Budgeted revenues for FY 2020-2021 are \$903,440, which is an 11% increase from the FY 2019-2020 budget. This increase is due to anticipated waste intake. Budgeted expenses for FY 2020-2021 are \$406,236, a 51% decrease from the FY 2019-2020 budget due to decreased capital. Personnel costs increased 4.8% from the FY 2019-2020 budget; a part-time heavy equipment operator position was upgraded to a full-time position. In addition, the employment and salary policy approved by Council on September 17, 2019, was utilized to calculate the annual cost of living adjustment by applying the 1.5% CPI increase to the midpoint of each classification. The adopted pay plan was increased by .75% (1/2 of the CPI increase). As stated previously, health insurance rates decreased approximately 2% in May 2020. The City's contribution rate for the Texas Municipal Retirement System (TMRS) will increase from 6.87% to 7.83%, which is a result of changes in actuarial assumptions. Operating costs increased 7% due to contractual costs associated with a rate analysis and expansion planning. There is no capital budget for FY 2020-2021.

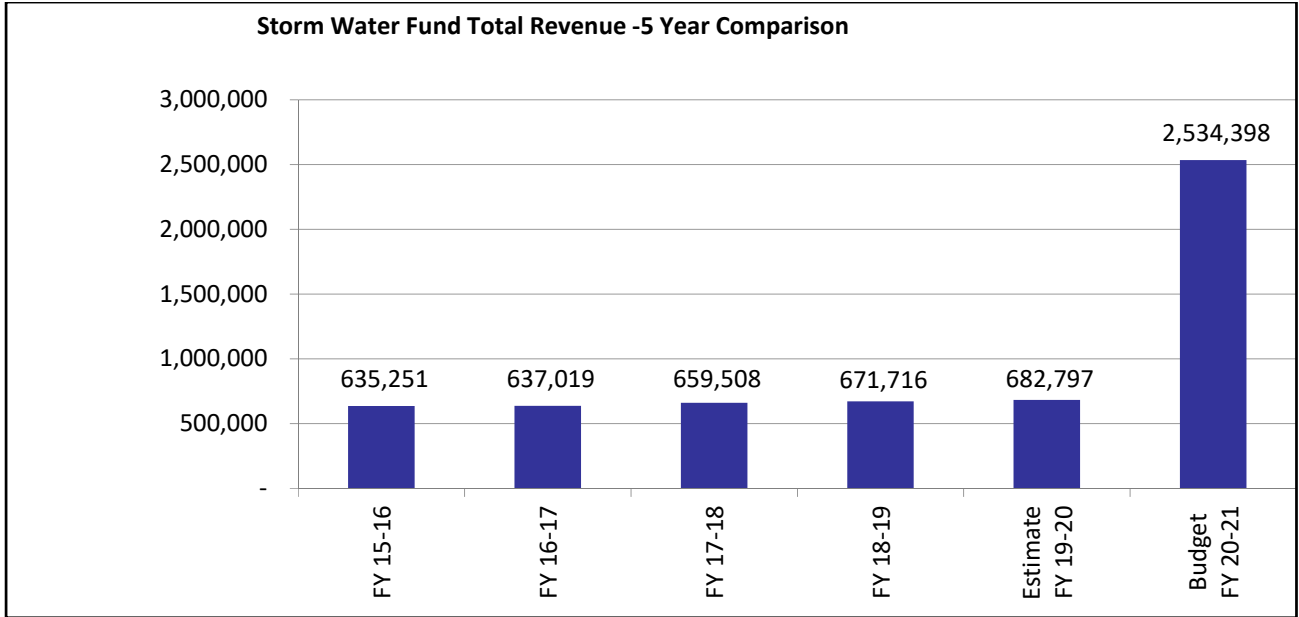
Other Funds Continued

Airport fund. Budgeted revenues are \$1,796,880, which includes charges for services and capital grants. The budget for charges for services is \$109,380 for FY 2020-2021, a .34% decrease from FY 2019-2020. The total expenses budgeted for FY 2020-2021 is \$1,956,095, which includes \$1,875,000 in capital outlay from the expansion project not completed in FY 2019-2020. Personnel costs remain unchanged with a budget of \$2,708 for custodial services. Operating expenses are \$88,566, which is a .32% decrease. The operating revenue budgeted for FY 2020-2021 exceeds operating expenses by \$28,285, which required the transfer of \$160,000 from funds committed in the General Fund.

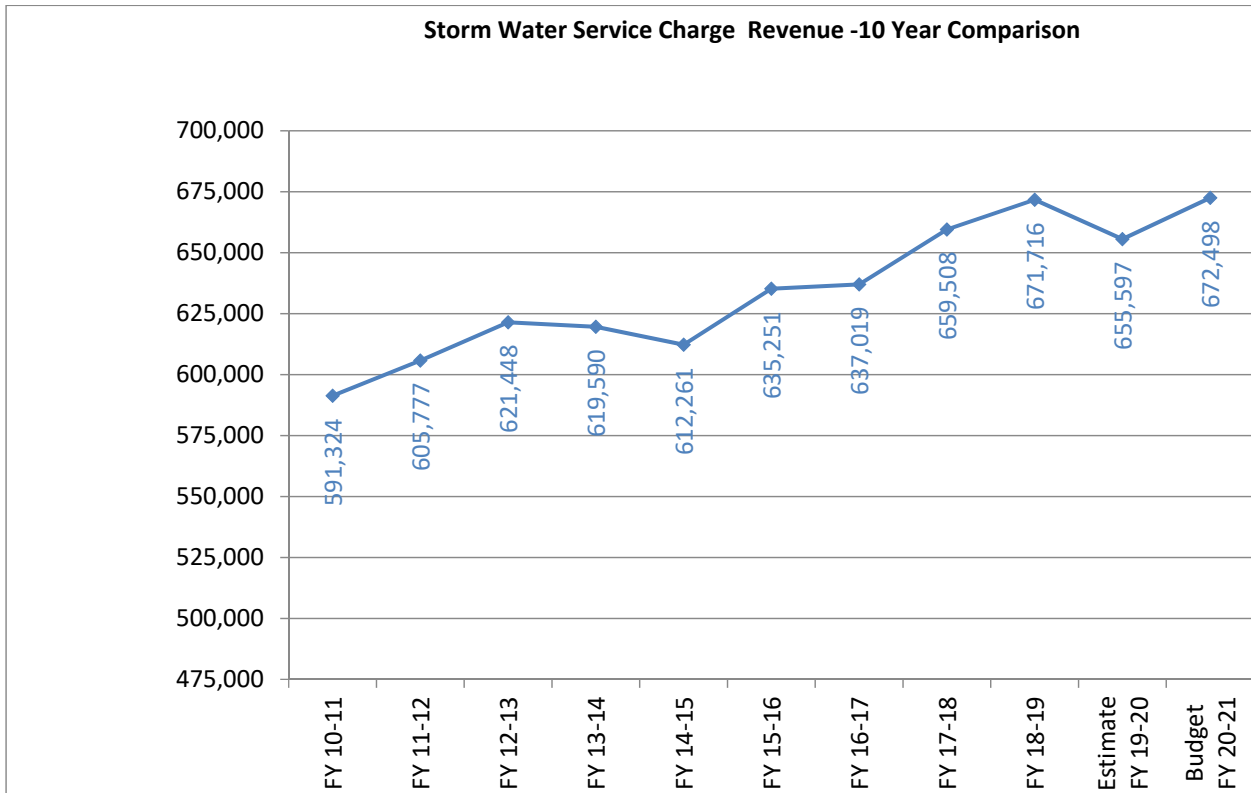
The Airport Fund accounts for all funding received from outside organizations and grant funds received relating to capital improvements at the airport. The City of Stephenville is on the Texas Department of Transportation Aviation Division project list to extend the runway. The funding requires 10% matching costs from the city. The City has acquired some property and has removed structures, but the City still has properties to acquire. The Airport Layout Plan is complete, and the City will engage in a funding agreement with TxDOT for the runway extension. The remaining city match expected is about \$225,000, which is committed in the fund balance of the General Fund.

Storm Water Drainage fund. Budgeted revenues for FY 2020-2021 are \$2,534,398, which includes permit revenue, charges for services, interest, and capital grants. The budget for storm water drainage fees is \$650,438, a .65% increase over the budget for FY 2019-2020. The revenue includes \$1,861,900 in grant revenue that is related to the CDBG storm water drainage project not completed in FY 2019-2020.

The chart on the following page depicts a 5-year revenue comparison, including grant revenue.

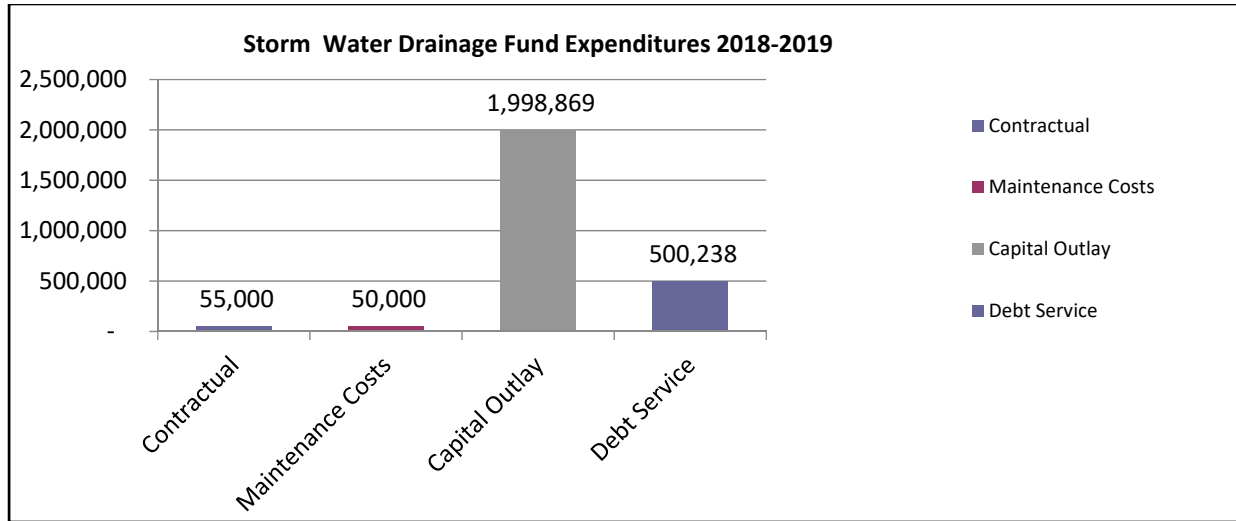


Alternatively, the chart below portrays the 10-year revenue comparison without grant revenue.



Other Funds Continued

Storm Water Drainage fund continued. Budgeted expenses for FY 2020-2021 are \$2,855,932, the majority of which is capital outlay. The following chart shows the breakdown of the expenditures.



Special revenue funds include the Hotel Occupancy Tax (HOT) Fund, Municipal Court Technology Fund, Child Safety Fund, Public Safety Funds, and the new Tax Increment Financing Fund. These revenues are from specific sources and the expenditures are restricted to specific purposes.

The Hotel Occupancy Tax Fund revenue budget is \$450,808, which is 18.77% less than the FY 2019-2020 budget. The budget was reduced anticipating a slow economic recovery from COVID-19. The Tourism and Visitors Bureau Advisory Board advises the City Council on matters affecting tourism and visitor services, expenditure of Hotel Occupancy Tax funds, and the development and implementation of marketing strategies. Funds are disbursed to market Stephenville as a tourism destination and to organizations holding events in the community through an application process. The expenditures budget for the HOT Fund is \$450,223, which includes \$81,275 in personnel costs and \$368,948 for operating, advertising, and promotional grants.

The Child Safety Fund includes revenue of \$2,503, which is 50% less than the FY 2019-2020 budget due to the decline in citations written and revenue collected. The City is allowing the funds to accumulate; so no expenditures are budgeted, as the fund balance is inadequate to fund much in requests for programs designed to enhance child safety, health, or nutrition.

The Municipal Court Technology Fund budget contains \$8,923 in revenue, a 70% increase over

the FY 2019-2020 budget due to the enactment of a Court Safety fee. Budgeted expenditures are zero to allow the accumulation of funds for future court technology and safety projects.

The Public Safety Fund budget includes \$3,580 in revenue, a 21% decrease from the FY 2019-2020 budget due to anticipated lower investment interest. Expenditures are \$13,000 budgeted for qualifying training for the Police and Fire department employees.

The Tax Increment Financing Fund was created this year due to the creation of a Tax Increment Reinvestment Zone. Revenues are \$13,821 from property tax and sales tax increases in the defined TIF area. Debt was issued for public infrastructure in the TIF zone, so a transfer out to the Debt Service Fund of \$343,650 is budgeted for the required debt service. As the revenue is not sufficient to cover the debt service, transfers in of \$329,829 are budgeted from the General Fund, Utility Fund, and Storm Water Drainage Fund for the debt service. When the revenue exceeds the debt service in future years, these amounts will be repaid.

The Capital Projects fund is maintained for projects related to governmental activities. The budgeted revenues are 16,576 from charges for services and investment interest, this is significantly less than the revenue budgeted in FY 2019-2020 due to debt proceeds received.

During fiscal year 1997-1998, the city council authorized the issuance of \$2.7M in debt through the issuance of certificates of obligation to fund the extension of Wolfe Nursery Road and Frey Street. This fund was created to account for the proceeds from that debt issuance and track the costs associated with the project. Construction proceeds were expended. The City received assessments from the adjoining property owners for a prorated portion of the enhancements to their property. The City anticipates utilizing the funds for infrastructure related to participation in economic development initiatives.

In fiscal year 2019-2020, the city council authorized the issuance of \$11,860,000 in debt through the issuance of certificates of obligation to fund public infrastructure in the Tax Increment Reinvestment Zone, the proceeds of which were received in FY 2019-2020.

A transfer of \$967,565 is budgeted from the general fund for the street management program. Including the carryover of funds unspent in FY 2019-2020, the total street improvement budget is \$1,973,192. The purchase of a truck with dump bed for \$57,000 is also budgeted from the carryover of unspent FY 2019-2020 street improvements funds. The continuation of the Sidewalk Improvement Program, which requires a match from property owners who wish to participate in the program, is budgeted for \$34,746. In addition, public infrastructure on Washington Street and on Harbin Drive is budgeted for \$11,858,443 from the 2020 debt proceeds.

Other Funds Continued

Discrete Component Unit. The Stephenville Economic Development Authority is the only 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 for use to enhance and promote economic development within the City. The FY 2020-2021 budgeted revenues are \$521,465. FY 2020-2021 budgeted expenditures are \$519,311, of which \$222,700 is personnel costs and \$296,611 is operating costs.

Fund Balance

Fund balance is defined as the net position of a governmental fund, the difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources. The city adopted by resolution a financial policy that requires maintaining a minimum operation reserve (in cash and investments) equivalent to 90 days (25%) of the General Fund operating expenditures; and as soon as economically possible, the same for the Enterprise funds. This ideal fund balance equates to \$3,654,762 for the General Fund for FY 2020-2021 and continues to be met. All the enterprise funds also met the 25% operational reserve. Fund balance is used as an indicator by bond rating agencies and other financial institutions in determining a city’s creditworthiness. A strong fund balance facilitates a better bond rating which in turn reduces a city’s interest cost when it issues debt. As the City is moving more toward a pay as you go system for capital expenditures, a decrease in the fund balance is anticipated.

Notable Additions for FY 2020-2021

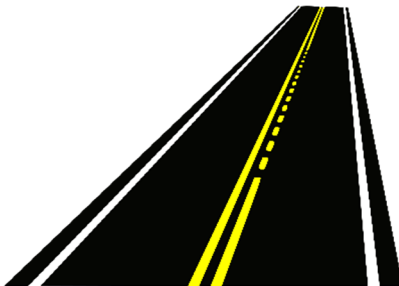


\$68,299 is included for relocation and replacement of athletic maintenance shop.



\$98,000 is included for Bosque River Trail repairs.

\$50,000 is included for the Collin Street Trailhead Inclusion Playground.



- \$1,973,192 is included for street maintenance.
- \$34,746 is included for the sidewalk improvement program.
- \$57,000 is included for asphalt hot box.
- \$57,000 is included for 1-ton diesel and dump bed.
- \$7,858,443 is included for Harbin Drive.
- \$4,000,000 is included for infrastructure on Washington St.

- \$619,100 is included for engineering for the 536 acre well field.
- \$28,000 is included for an aquifer storage recovery analysis.
- \$675,000 is included for rehabilitation of the 377 ground storage tank.
- \$200,000 is included for engineering for an Airport ground storage tank.



\$11.9 million is included for the continuation of the construction of the Eastside Sewer line.

\$101,000 is budgeted for repairs at the Wastewater Treatment Facility.

\$400,000 is budgeted for Graham Avenue storm water drainage.



Conclusion

This budget is intended to reflect the goals and expectations of the City of Stephenville City Council. It is our belief that this is a fiscally sound budget that allows the continued level of service to our citizens, while keeping costs at a reasonable level. Although, it appears that \$25,452,794 of reserve funding is utilized to fund the current year's budget, the majority of that is due to projects budgeted in FY 2019-2020, which were not spent and thus re-appropriated in FY 2020-2021. Specifically, the deficits in the Utility Fund and Capital Projects Fund relate to re-appropriated expenditures. The City is utilizing about \$50,000 of reserve funding in the Utility Fund for engineering of the 536-acre well field. The deficit in the General Fund is a combination of projects carried over from the previous year and a transfer to the Airport Fund, which was previously reserved from the General Fund fund balance. In the Storm Water Drainage Fund, \$400,000 of reserve funds is being spent for storm water drainage on Graham Avenue. The city will continue to strive for efficient operations and pursue grant funding and other sources for needed infrastructure.

Organizational Chart

Citizens of Stephenville

City Council

City Secretary

City Attorney

Boards and Commissions

Municipal Judge

Municipal Court

City Manager

Assistant City Manager

Development Services

Code Compliance Inspections Planning Permitting

Public Works

Water Production	Wastewater Collection	Engineering
Water Distribution	Wastewater Treatment	Streets
Customer Service	Storm Water Drainage	Landfill
		Garbage

Parks & Leisure Services

Recreation	Parks/Cemeteries	Airport
Senior Center	Splashville	Library

General Services

Information Technology	Human Resources	Visitor & Tourism
GIS		

Finance Department

Accounting	Budget	Investment and Insurance
Purchasing	Audit	
Utility Billing		

Fire Department

Fire Suppression	Fire Prevention
Emergency Services	

Police Department

Criminal Investigations	Animal Control
Patrol	Records
Communications	

The Budget Process

The City of Stephenville’s budget process is the mechanism that changes taxpayer requests and resources into government services and expenditures. Again, this year, the City of Stephenville has made a great commitment to setting community goals, performance objectives, and priorities. Below is the budget process of the city:

I. Definition and Authority

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

II. Preparation and Submission of the Budget

The budget preparation process begins in March before the beginning of the fiscal year. 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. These include authorized position forms, requests for new positions, and requests for new and/or enhanced services.

In April, the finance staff distributes 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 mid May all operating budget and capital requests are due in the finance office so that

staff can begin compiling them and determining financing needs. Factors considered in determining items to capitalize are as follows:

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

In May, public input on citizen budget requests occur and, after all the budgets are compiled, the City Manager and the Finance Director meet with the department/division heads individually to discuss their budget submissions.

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

The City Manager submits to the City Council, 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 contains 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 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 presents departmental programs, goals, objectives, and needs in order to receive direction on programs and service levels from the council.

III. Adoption of the Budget

The budget and all the supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested. At the council meeting at which time the budget is submitted, the council will fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing, setting forth the time and place thereof and presenting a condensed summary of the budget, at least ten (10) days before the date of the hearing. At the time and place set forth in the notice, or at any time and place to which the public hearing shall be from time to time adjourned, the council shall hold a public hearing on the budget submitted and all interested citizens shall be given an opportunity to be heard for or against any item or the amount of any item herein contained.

The budget shall be adopted in 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.

IV. 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.

Fiscal Year 2020-2021 Budget Calendar

March & April 2020	Prior year budget review and begin developing priorities for the next budget year
April 2020	Review Revenues
April 24, 2020	Budget Packets to Division Directors
April 28, 2020	Departments submit revenue projections
May 14, 2020	Finance review of revenue complete
May 21, 2020	Budget preparation manuals due from Division Directors to Director of Finance
June 6, 2020	City Secretary to advertise citizen budget requests
June 8, 2020	Review revenue projections - City Manager, Finance Director, Mayor, Finance Chair
July 7, 2020	Requests for written budget input from citizens due
July 7, 2020	Public input on citizen budget requests
July 13 – 15, 2020	City Manager and Director of Finance meet with Division Directors to review budget requests
July 25, 2020	Deadline for the Central Appraisal District to provide Certified Tax Rolls to City
August 3, 2020	1st Draft to Council
August 6, 2020	Preliminary budget workshop with Council and Staff
August 17, 2020	Council budget workshop

Fiscal Year 2020-2021 Budget Calendar

August 17, 2020	File a copy of complete budget with City Secretary and post on website. (Must be 30 days prior to tax rate adoption.) (Must be at least 16 days prior to hearing on budget)
August 19, 2020	Council budget workshop
August 26 2020	Receive Certified Tax Rolls from the Central Appraisal District
August 29, 2020	Finance Director will publish notice of budget public hearing (Must be 10 days prior to hearing but not more than 30 days prior to hearing)
September 1, 2020	Council vote on maximum proposed tax rate (Must be roll call vote)
September 1, 2020	Set time, date, and location of public hearing on proposed tax rate (Must be at least 7 days prior to hearing)
September 1, 2020	Continuous internet and TV notice of tax rate public hearing
September 5, 2020	County Assessor publish public notice on maximum proposed tax rate (Must be at least 7 days prior to hearing (or meeting to adopt tax if rate does not exceed no-new-revenue tax rate) and not later than September 24th)
September 8, 2020	Public hearing on budget (Council must take action on, either vote to adopt or vote to postpone the final budget vote.)
September 8, 2020	Ordinance adopting budget
September 15, 2020	Public hearing on the proposed tax rate & Ordinance adopting tax rate by roll call vote

Fiscal Year 2020-2021 Budget Calendar

October 1, 2020	Begin new Budget Year 2020 – 2021
October 1, 2020 to September 30, 2021	Monitor budget on a continuous basis and process transfers and adjustments as necessary.
March	Budget review and revenue/expense projections for FY 2021 – 2022

Community Profile



Overview

Stephenville is located in the heart of north Central Texas in Erath County and is home to approximately 23,120 people. Stephenville serves as the center of commerce and recreation to over 45,000 county residents.

Stephenville was incorporated in 1889 and chartered 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 majority of the entire city. Elections are held on the May General

Election date as prescribed by the Election Code, Vernon’s Texas Codes Annotated.

Economy and Employment

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

The city anticipates future growth in the local economy because of current and future development. A new grocery store will be opening in late 2020 or early 2021, as well as a combination retail and apartment complex. A major retail complex should start construction in early 2021. As evidenced by building permits, several residential developments, both single-family and multi-family, as well as commercial buildings, have been constructed this past year or are being constructed now.

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

Retail sales for 2019 were over \$811 million, which is .69% above 2018.



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 multi-faceted sports complex with baseball and softball fields, soccer fields, an RV Park, picnic areas, tennis courts, an aquatic center, and indoor recreation center, as well as an amphitheater, which attracts many live concerts throughout the year.

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

Education

Stephenville schools provide high quality education for the district's children. The public school system is large enough to offer progressive and diverse programs, and small enough to allow teachers and administrators to cultivate a personal, active interest in each student. The instructional staff at SISD is exceptionally well qualified.

Award winning programs in academics, fine arts, vocational education, athletics, and leadership are available to the district's more than 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, provides quality programs of undergraduate, graduate, and non-traditional education. The Stephenville student body includes representatives from 219 Texas counties, 41 states, and 22 foreign counties. Tarleton's Stephenville Campus 2020 spring enrollment was over 8,200 students, with total enrollment for all Tarleton campuses in excess of 12,000. Tarleton State University became a NCAA Division 1 school this year.



The Tarleton core curriculum provides solid liberal arts foundation for all students. Tarleton offers 71 undergraduate and 29 graduate programs as well as 2 doctorate programs. Degree areas include agricultural and environmental sciences, business administration, education, health sciences and human services, liberal and fine arts, science and technology, kinesiology, engineering, and criminal justice.

Miscellaneous Statistical Information

Date of incorporation: August 6, 1889

Form of Government: Home Rule

Population: 23,120

Number of Employees (excluding police and fire):

Full-time	74
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City of Stephenville Facilities and Services:

Area in square miles	11.79
Miles of streets	91
Number of street lights	1,168

Culture and Recreation:

Recreation center	1
Parks	3
Park acreage	140
Swimming pools	1
Play Grounds	7
Amphitheater	1
Baseball/Softball Diamonds	11
Soccer/Football Fields	1
Senior Center	1

Fire Protection:

Number of stations	2
Number of fire personnel and officers	34
Number of volunteer firefighters	0
Number of fire calls answered	479
Number of ambulance calls answered	1,876
Number of inspections conducted	293

Miscellaneous Statistical Information Continued

Police Protection:

Number of stations	1
Number of police personnel and officers	57
Number of patrol units	11

Number of law violations:

Physical arrests	687
Traffic violations	3,207
Parking violations	130
Calls for Service	15,369

Sewerage System:

Miles of sanitary sewers	117
Number of treatment plants	1
Number of service connections	6,258
Daily average treatment in gallons	1,667,000,000
Max daily capacity in gallons	9,000,000,000

Water System:

Miles of water mains	131
Number of service connections	6,498
Number of fire hydrants	820
Daily average consumption in gallons	1,893,000,000
Max daily capacity in gallons	5,750,000,000

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City of Stephenville
Budget Summary All Funds
 FY 2020-2021

	General Fund	Water Sewer Fund	Landfill Fund	Airport Fund	Storm Water Fund
Estimated Cash Balance 10/01	8,243,295	16,516,691	842,197	148,992	783,178
Revenues					
Taxes	13,809,417				
Licenses & Permits	302,562	9,000			20,000
Fines & Forfeitures	117,850				
Intergovernmental	827,176	-		-	1,861,900
Service Charges	1,156,137	8,330,765	900,000	109,380	650,438
Other Revenue	48,278	38,671	3,440	1,687,500	2,060
Total Revenue	16,261,420	8,378,436	903,440	1,796,880	2,534,398
Transfers In	683,841	34,753	-	160,000	-
Transfers Out	(1,373,268)	(509,518)	(28,763)	-	(264,439)
Expenditures					
Personnel Costs	11,160,609	1,328,118	232,950	2,406	-
Operating Expenditures	3,458,437	2,968,037	173,286	78,689	75,268
Capital Expenditures	1,020,031	13,817,548	-	1,875,000	2,281,138
Debt Service	319,174	1,803,108	-	-	499,526
Total Expenditures	15,958,251	19,916,811	406,236	1,956,095	2,855,932
Net Revenues over(under) Expenditures	(386,258)	(12,013,140)	468,441	785	(585,973)
Estimated Cash Balance 09/30	7,857,037	4,503,551	1,310,638	149,777	197,205
Restricted:					
Operational Reserve	3,654,762	1,074,039	101,559	20,274	18,817
Debt Service	198,550	1,585,869			503,372
Tourism and Visitor Bureau					
Capital Projects					
Child Safety					
Court Technology					
Court Security					
Public Safety					
Downtown Development Plan					
Airport Improvement	224,754				
Grant Match	150,000				
Recreation Hall Improvements	136,750				
Economic Development Growth Fund					
Economic Development					
Estimated Unrestricted Cash Balance 9/30	3,492,221	1,843,643	1,209,079	129,503	(324,984)



City of Stephenville
Budget Summary All Funds
 FY 2020-2021

	Hotel Occupancy Tax Fund	Debt Service Fund	Capital Project Fund	TIF Special Revenue Fund
Estimated Cash Balance 10/01	296,915	212,557	13,775,766	-
Revenues				
Taxes	408,148	265,289		13,821
Licenses & Permits				
Fines & Forfeitures				
Intergovernmental				
Service Charges	42,000		15,376	
Other Revenue	660	311	1,200	
Total Revenue	450,808	265,600	16,576	13,821
Transfers In	-	343,650	967,565	329,829
Transfers Out	-	-	-	(343,650)
Expenditures				
Personnel Costs	81,275	-	-	
Operating Expenditures	368,948	-	-	
Capital Expenditures	-	-	13,923,381	
Debt Service	-	609,250	-	
Total Expenditures	450,223	609,250	13,923,381	-
Net Revenues over(under) Expenditures	585	-	(12,939,240)	-
Estimated Cash Balance 09/30	297,500	212,557	836,526	
Restricted:				
Operational Reserve	112,556			
Debt Service		212,557		
Tourism and Visitor Bureau	184,944			
Capital Projects			836,526	
Child Safety				
Court Technology				
Court Security				
Public Safety				
Downtown Development Plan				
Airport Improvement				
Grant Match				
Recreation Hall Improvements				
Economic Development Growth Fund				
Economic Development				
Estimated Unrestricted Cash Balance 9/30	-	-	-	-



City of Stephenville
Budget Summary All Funds
 FY 2020-2021

	Non--Major Special Revenue Funds	Total	Discrete Component Unit
Estimated Cash Balance 10/01	59,929	40,879,520	915,574
Revenues			
Taxes		14,496,675	519,311
Licenses & Permits		331,562	
Fines & Forfeitures	11,400	129,250	
Intergovernmental	3,500	2,692,576	
Service Charges		11,204,096	
Other Revenue	106	1,782,226	2,154
Total Revenue	15,006	30,636,385	521,465
Transfers In	-	2,519,638	
Transfers Out	-	(2,519,638)	
Expenditures			
Personnel Costs	-	12,805,358	222,700
Operating Expenditures	13,000	7,135,665	296,611
Capital Expenditures	-	32,917,098	-
Debt Service		3,231,058	
Total Expenditures	13,000	56,089,179	519,311
Net Revenues over(under) Expenditures	2,006	(25,452,794)	2,154
Estimated Cash Balance 09/30	61,935	15,426,726	917,728
Restricted:			
Operational Reserve		4,982,007	259,656
Debt Service		2,500,348	
Tourism and Visitor Bureau		184,944	
Capital Projects		836,526	
Child Safety	5,112	5,112	
Court Technology	8,972	8,972	
Court Security	5,800	5,800	
Public Safety	42,051	42,051	
Downtown Development Plan		-	75,000
Airport Improvement		224,754	90,000
Grant Match		150,000	
Recreation Hall Improvements		136,750	
Economic Development Growth Fund			400,000
Economic Development			93,072
Estimated Unrestricted Cash Balance 9/30	-	6,349,462	-

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Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Fund: 01 - GENERAL FUND				
Revenue				
40 - TAXES	13,843,606	13,809,417	(34,189)	-0.25%
41 - LICENSES AND PERMITS	245,440	302,562	57,122	23.27%
42 - FINES AND FORFEITURES	170,200	117,850	(52,350)	-30.76%
43 - INTERGOVERNMENTAL	1,251,934	827,176	(424,758)	-33.93%
44 - CHARGES FOR SERVICES	1,130,854	1,156,137	25,283	2.24%
45 - OTHER REVENUE	492,476	48,278	(444,198)	-90.20%
49 - TRANSFER	1,034,955	683,841	(351,114)	-33.93%
Total Revenue:	18,169,465	16,945,261	(1,224,204)	-6.74%
Expense				
Department: 101 - CITY COUNCIL				
51 - PERSONNEL	27,267	26,012	(1,255)	-4.60%
52 - CONTRACTUAL	80,352	94,765	14,413	17.94%
53 - GENERAL SERVICES	17,000	5,980	(11,020)	-64.82%
54 - MACHINE & EQUIPMENT MAINTENANCE	10,000	14,000	4,000	40.00%
Total Department: 101 - CITY COUNCIL:	134,619	140,757	6,138	4.56%
Department: 102 - CITY MANAGER				
51 - PERSONNEL	419,131	400,917	(18,214)	-4.35%
52 - CONTRACTUAL	35,350	24,503	(10,847)	-30.68%
53 - GENERAL SERVICES	1,375	2,800	1,425	103.64%
Total Department: 102 - CITY MANAGER:	455,856	428,220	(27,636)	-6.06%
Department: 103 - CITY SECRETARY				
51 - PERSONNEL	86,907	89,881	2,974	3.42%
52 - CONTRACTUAL	28,661	16,509	(12,152)	-42.40%
53 - GENERAL SERVICES	1,500	1,173	(327)	-21.80%
54 - MACHINE & EQUIPMENT MAINTENANCE	13,975	22,125	8,150	58.32%
55 - CAPITAL OUTLAY	73,720	-	(73,720)	-100.00%
Total Department: 103 - CITY SECRETARY:	204,763	129,688	(75,075)	-36.66%
Department: 104 - EMERGENCY MANAGEMENT				
52 - CONTRACTUAL	23,122	18,802	(4,320)	-18.68%
54 - MACHINE & EQUIPMENT MAINTENANCE	1,000	2,000	1,000	100.00%
Total Department: 104 - EMERGENCY MANAGEMENT:	24,122	20,802	(3,320)	-13.76%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Department: 105 - MUNICIPAL BUILDING				
51 - PERSONNEL	24,230	24,901	671	2.77%
52 - CONTRACTUAL	42,099	37,007	(5,092)	-12.10%
53 - GENERAL SERVICES	11,900	8,384	(3,516)	-29.55%
54 - MACHINE & EQUIPMENT MAINTENANCE	26,705	25,000	(1,705)	-6.38%
55 - CAPITAL OUTLAY	10,000	-	(10,000)	-100.00%
Total Department: 105 - MUNICIPAL BUILDING:	114,934	95,292	(19,642)	-17.09%
Department: 106 - MUNICIPAL SERVICES CTR				
51 - PERSONNEL	48,435	48,282	(153)	-0.32%
52 - CONTRACTUAL	30,141	31,211	1,070	3.55%
53 - GENERAL SERVICES	4,200	5,940	1,740	41.43%
54 - MACHINE & EQUIPMENT MAINTENANCE	13,500	9,600	(3,900)	-28.89%
Total Department: 106 - MUNICIPAL SERVICES CTR:	96,276	95,033	(1,243)	-1.29%
Department: 107 - HUMAN RESOURCES				
51 - PERSONNEL	141,756	107,727	(34,029)	-24.01%
52 - CONTRACTUAL	76,746	63,103	(13,643)	-17.78%
53 - GENERAL SERVICES	2,050	1,970	(80)	-3.90%
54 - MACHINE & EQUIPMENT MAINTENANCE		14,999	14,999	100.00%
55 - CAPITAL OUTLAY	15,000	-	(15,000)	-100.00%
Total Department: 107 - HUMAN RESOURCES:	235,552	187,799	(47,753)	-20.27%
Department: 108 - DOWNTOWN				
51 - PERSONNEL		50,877	50,877	100.00%
52 - CONTRACTUAL		7,255	7,255	100.00%
53 - GENERAL SERVICES		1,000	1,000	100.00%
Total Department: 108 - DOWNTOWN:		59,132	59,132	100.00%
Department: 201 - FINANCE				
51 - PERSONNEL	349,605	355,489	5,884	1.68%
52 - CONTRACTUAL	114,766	127,082	12,316	10.73%
53 - GENERAL SERVICES	5,950	5,600	(350)	-5.88%
54 - MACHINE & EQUIPMENT MAINTENANCE	66,413	23,453	(42,960)	-64.69%
Total Department: 201 - FINANCE:	536,734	511,624	(25,110)	-4.68%
Department: 203 - INFORMATION TECHNOLOGY				
51 - PERSONNEL	211,885	218,301	6,416	3.03%
52 - CONTRACTUAL	9,162	4,276	(4,886)	-53.33%
53 - GENERAL SERVICES	6,500	3,422	(3,078)	-47.35%
54 - MACHINE & EQUIPMENT MAINTENANCE	87,180	86,573	(607)	-0.70%
Total Department: 203 - INFORMATION TECHNOLOGY:	314,727	312,572	(2,155)	-0.68%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Department: 204 - TAX				
52 - CONTRACTUAL	168,026	170,031	2,005	1.19%
Total Department: 204 - TAX:	168,026	170,031	2,005	1.19%
Department: 301 - LEGAL COUNSEL				
51 - PERSONNEL	115,223	108,455	(6,768)	-5.87%
52 - CONTRACTUAL	11,157	11,137	(20)	-0.18%
53 - GENERAL SERVICES	250	250	-	0.00%
Total Department: 301 - LEGAL COUNSEL:	126,630	119,842	(6,788)	-5.36%
Department: 302 - MUNICIPAL COURT				
51 - PERSONNEL	56,406	58,987	2,581	4.58%
52 - CONTRACTUAL	84,460	48,114	(36,346)	-43.03%
53 - GENERAL SERVICES	3,200	2,728	(472)	-14.75%
54 - MACHINE & EQUIPMENT MAINTENANCE	11,188	4,388	(6,800)	-60.78%
55 - CAPITAL OUTLAY	24,425	-	(24,425)	-100.00%
Total Department: 302 - MUNICIPAL COURT:	179,679	114,217	(65,462)	-36.43%
Department: 402 - STREET MAINTENANCE				
51 - PERSONNEL	432,848	434,453	1,605	0.37%
52 - CONTRACTUAL	220,373	223,939	3,566	1.62%
53 - GENERAL SERVICES	31,295	31,295	-	0.00%
54 - MACHINE & EQUIPMENT MAINTENANCE	266,717	241,000	(25,717)	-9.64%
55 - CAPITAL OUTLAY	26,000	48,000	22,000	84.62%
Total Department: 402 - STREET MAINTENANCE:	977,233	978,687	1,454	0.15%
Department: 501 - PARKS & RECREATION				
51 - PERSONNEL	985,382	993,335	7,953	0.81%
52 - CONTRACTUAL	369,247	411,237	41,990	11.37%
53 - GENERAL SERVICES	168,297	156,796	(11,501)	-6.83%
54 - MACHINE & EQUIPMENT MAINTENANCE	93,755	87,500	(6,255)	-6.67%
55 - CAPITAL OUTLAY	820,663	873,031	52,368	6.38%
Total Department: 501 - PARKS & RECREATION:	2,437,344	2,521,899	84,555	3.47%
Department: 504 - LIBRARY				
51 - PERSONNEL	191,457	196,528	5,071	2.65%
52 - CONTRACTUAL	20,509	19,274	(1,235)	-6.02%
53 - GENERAL SERVICES	26,500	24,095	(2,405)	-9.08%
54 - MACHINE & EQUIPMENT MAINTENANCE	13,500	10,300	(3,200)	-23.70%
Total Department: 504 - LIBRARY:	251,966	250,197	(1,769)	-0.70%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Department: 506 - SENIOR CENTER				
51 - PERSONNEL	85,104	87,192	2,088	2.45%
52 - CONTRACTUAL	42,103	35,458	(6,645)	-15.78%
53 - GENERAL SERVICES	11,375	12,960	1,585	13.93%
54 - MACHINE & EQUIPMENT MAINTENANCE	10,000	5,500	(4,500)	-45.00%
Total Department: 506 - SENIOR CENTER:	148,582	141,110	(7,472)	-5.03%
Department: 507 - AQUATIC CENTER				
51 - PERSONNEL	124,784	123,232	(1,552)	-1.24%
52 - CONTRACTUAL	50,898	45,502	(5,396)	-10.60%
53 - GENERAL SERVICES	35,000	34,975	(25)	-0.07%
54 - MACHINE & EQUIPMENT MAINTENANCE	79,500	51,150	(28,350)	-35.66%
Total Department: 507 - AQUATIC CENTER:	290,182	254,859	(35,323)	-12.17%
Department: 601 - FIRE DEPARTMENT				
51 - PERSONNEL	2,782,919	2,876,243	93,324	3.35%
52 - CONTRACTUAL	132,597	132,685	88	0.07%
53 - GENERAL SERVICES	161,325	159,613	(1,712)	-1.06%
54 - MACHINE & EQUIPMENT MAINTENANCE	80,480	70,266	(10,214)	-12.69%
55 - CAPITAL OUTLAY	382,057	-	(382,057)	-100.00%
57 - DEBT SERVICE	231,825	231,826	1	0.00%
Total Department: 601 - FIRE DEPARTMENT:	3,771,203	3,470,633	(300,570)	-7.97%
Department: 701 - POLICE DEPARTMENT				
51 - PERSONNEL	4,696,590	4,493,435	(203,155)	-4.33%
52 - CONTRACTUAL	293,273	276,895	(16,378)	-5.58%
53 - GENERAL SERVICES	172,077	182,900	10,823	6.29%
54 - MACHINE & EQUIPMENT MAINTENANCE	173,502	192,000	18,498	10.66%
55 - CAPITAL OUTLAY	803,806	99,000	(704,806)	-87.68%
57 - DEBT SERVICE	122,131	87,348	(34,783)	-28.48%
Total Department: 701 - POLICE DEPARTMENT:	6,261,379	5,331,578	(929,801)	-14.85%
Department: 801 - DEVELOPMENT SERVICES				
51 - PERSONNEL	361,705	466,362	104,657	28.93%
52 - CONTRACTUAL	129,321	83,674	(45,647)	-35.30%
53 - GENERAL SERVICES	8,400	13,498	5,098	60.69%
54 - MACHINE & EQUIPMENT MAINTENANCE	12,010	10,745	(1,265)	-10.53%
58 - GRANT DISBURSEMENTS	-	50,000	50,000	100.00%
Total Department: 801 - DEVELOPMENT SERVICES:	511,436	624,279	112,843	22.06%
Department: 900 - TRANSFERS				
59 - TRANSFER	1,071,572	1,373,268	301,696	28.15%
Total Department: 900 - TRANSFERS:	1,071,572	1,373,268	301,696	28.15%
Total Expense:	18,312,815	17,331,519	(981,296)	-5.36%
Total Fund: 01 - GENERAL FUND:	(143,350)	(386,258)	(242,908)	169.45%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Fund: 02 - WATER AND WASTEWATER FUND				
Revenue				
41 - LICENSES AND PERMITS		9,000	9,000	100.00%
43 - INTERGOVERNMENTAL	234,875	-	(234,875)	-100.00%
44 - CHARGES FOR SERVICES	8,443,975	8,330,765	(113,210)	-1.34%
45 - OTHER REVENUE	276,414	38,671	(237,743)	-86.01%
49 - TRANSFER	40,337	34,753	(5,584)	-13.84%
Total Revenue:	8,995,601	8,413,189	(582,412)	-6.47%
Expense				
Department: 000 - UTILITIES ADMINISTRATION				
51 - PERSONNEL	353,737	337,663	(16,074)	-4.54%
52 - CONTRACTUAL	22,738	16,827	(5,911)	-26.00%
53 - GENERAL SERVICES	1,200	3,837	2,637	219.75%
54 - MACHINE & EQUIPMENT MAINTENANCE	250	250	-	0.00%
55 - CAPITAL OUTLAY	762,503	275,000	(487,503)	-63.93%
Total Department: 000 - UTILITIES ADMINISTRATION:	1,140,428	633,577	(506,851)	-44.44%
Department: 001 - WATER PRODUCTION				
51 - PERSONNEL	199,225	198,708	(517)	-0.26%
52 - CONTRACTUAL	534,431	540,268	5,837	1.09%
53 - GENERAL SERVICES	10,620	10,500	(120)	-1.13%
54 - MACHINE & EQUIPMENT MAINTENANCE	102,800	102,800	-	0.00%
55 - CAPITAL OUTLAY	40,000	647,100	607,100	1517.75%
Total Department: 001 - WATER PRODUCTION:	887,076	1,499,376	612,300	69.02%
Department: 002 - WATER DISTRIBUTION				
51 - PERSONNEL	201,976	196,774	(5,202)	-2.58%
52 - CONTRACTUAL	247,890	249,547	1,657	0.67%
53 - GENERAL SERVICES	27,850	27,750	(100)	-0.36%
54 - MACHINE & EQUIPMENT MAINTENANCE	182,000	182,000	-	0.00%
55 - CAPITAL OUTLAY	800,000	875,000	75,000	9.38%
Total Department: 002 - WATER DISTRIBUTION:	1,459,716	1,531,071	71,355	4.89%
Department: 003 - CUSTOMER SERVICE				
51 - PERSONNEL	180,906	182,944	2,038	1.13%
52 - CONTRACTUAL	6,746	6,395	(351)	-5.20%
53 - GENERAL SERVICES	9,950	8,950	(1,000)	-10.05%
54 - MACHINE & EQUIPMENT MAINTENANCE	46,150	46,150	-	0.00%
Total Department: 003 - CUSTOMER SERVICE:	243,752	244,439	687	0.28%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Department: 011 - WASTEWATER COLLECTION				
51 - PERSONNEL	315,342	306,801	(8,541)	-2.71%
52 - CONTRACTUAL	108,903	53,317	(55,586)	-51.04%
53 - GENERAL SERVICES	16,400	16,400	-	0.00%
54 - MACHINE & EQUIPMENT MAINTENANCE	47,000	47,000	-	0.00%
55 - CAPITAL OUTLAY	16,434,735	11,919,448	(4,515,287)	-27.47%
Total Department: 011 - WASTEWATER COLLECTION:	16,922,380	12,342,966	(4,579,414)	-27.06%
Department: 012 - WASTEWATER TREATMENT				
52 - CONTRACTUAL	967,271	985,175	17,904	1.85%
54 - MACHINE & EQUIPMENT MAINTENANCE	93,132	76,315	(16,817)	-18.06%
55 - CAPITAL OUTLAY	370,191	101,000	(269,191)	-72.72%
Total Department: 012 - WASTEWATER TREATMENT:	1,430,594	1,162,490	(268,104)	-18.74%
Department: 020 - BILLING & COLLECTION				
51 - PERSONNEL	101,876	105,228	3,352	3.29%
52 - CONTRACTUAL	88,726	88,470	(256)	-0.29%
53 - GENERAL SERVICES	70,197	66,222	(3,975)	-5.66%
54 - MACHINE & EQUIPMENT MAINTENANCE	24,665	24,828	163	0.66%
Total Department: 020 - BILLING & COLLECTION:	285,464	284,748	(716)	-0.25%
Department: 901 - NON-DEPARTMENTAL				
56 - BANK CHARGES	825	823	(2)	-0.24%
57 - DEBT SERVICE	1,584,455	1,803,108	218,653	13.80%
59 - TRANSFER	1,309,704	923,731	(385,973)	-29.47%
Total Department: 901 - NON-DEPARTMENTAL:	2,894,984	2,727,662	(167,322)	-5.78%
Total Expense:	25,264,394	20,426,329	(4,838,065)	-19.15%
Total Fund: 02 - WATER AND WASTEWATER FUND:	(16,268,793)	(12,013,140)	4,255,653	-26.16%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Fund: 03 - SANITARY LANDFILL FUND				
Revenue				
44 - CHARGES FOR SERVICES	800,000	900,000	100,000	12.50%
45 - OTHER REVENUE	13,350	3,440	(9,910)	-74.23%
Total Revenue:	813,350	903,440	90,090	11.08%
Expense				
Department: 030 - LANDFILL				
51 - PERSONNEL	222,346	232,950	10,604	4.77%
52 - CONTRACTUAL	56,249	67,716	11,467	20.39%
53 - GENERAL SERVICES	53,820	53,820	-	0.00%
54 - MACHINE & EQUIPMENT MAINTENANCE	51,750	51,750	-	0.00%
55 - CAPITAL OUTLAY	450,000	-	(450,000)	-100.00%
59 - TRANSFER	35,136	28,763	(6,373)	-18.14%
Total Department: 030 - LANDFILL:	869,301	434,999	(434,302)	-49.96%
Total Expense:	869,301	434,999	(434,302)	-49.96%
Total Fund: 03 - SANITARY LANDFILL FUND:	(55,951)	468,441	524,392	-937.23%

Fund: 04 - AIRPORT FUND				
Revenue				
43 - INTERGOVERNMENTAL	35,000	-	(35,000)	-100.00%
44 - CHARGES FOR SERVICES	109,756	109,380	(376)	-0.34%
45 - OTHER REVENUE	1,424,255	1,687,500	263,245	18.48%
49 - TRANSFER		160,000	160,000	100.00%
Total Revenue:	1,569,011	1,956,880	387,869	24.72%
Expense				
Department: 040 - AIRPORT				
51 - PERSONNEL	2,405	2,406	1	0.04%
52 - CONTRACTUAL	44,967	44,749	(218)	-0.48%
53 - GENERAL SERVICES	1,000	990	(10)	-1.00%
54 - MACHINE & EQUIPMENT MAINTENANCE	32,962	32,950	(12)	-0.04%
55 - CAPITAL OUTLAY	1,621,115	1,875,000	253,885	15.66%
Total Department: 040 - AIRPORT:	1,702,449	1,956,095	253,646	14.90%
Total Expense:	1,702,449	1,956,095	253,646	14.90%
Total Fund: 04 - AIRPORT FUND:	(133,438)	785	134,223	-100.59%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Fund: 05 - STORM WATER DRAINAGE FUND				
Revenue				
41 - LICENSES AND PERMITS	20,000	20,000	-	0.00%
43 - INTERGOVERNMENTAL	1,899,100	1,861,900	(37,200)	-1.96%
44 - CHARGES FOR SERVICES	646,247	650,438	4,191	0.65%
45 - OTHER REVENUE	10,000	2,060	(7,940)	-79.40%
Total Revenue:	2,575,347	2,534,398	(40,949)	-1.59%
Expense				
Department: 050 - STORM WATER DRAINAGE				
52 - CONTRACTUAL	55,000	25,120	(29,880)	-54.33%
54 - MACHINE & EQUIPMENT MAINTENANCE	50,000	50,000	-	0.00%
55 - CAPITAL OUTLAY	1,920,048	2,281,138	361,090	18.81%
56 - BANK CHARGES		148	148	100.00%
57 - DEBT SERVICE	500,238	499,526	(712)	-0.14%
59 - TRANSFER	150,601	264,439	113,838	75.59%
Total Department: 050 - STORM WATER DRAINAGE:	2,675,887	3,120,371	444,484	16.61%
Total Expense:	2,675,887	3,120,371	444,484	16.61%
Total Fund: 05 - STORM WATER DRAINAGE FUND:	(100,540)	(585,973)	(485,433)	482.83%
Fund: 07 - HOTEL OCCUPANCY TAX FUND				
Revenue				
40 - TAXES	500,000	408,148	(91,852)	-18.37%
44 - CHARGES FOR SERVICES	51,000	42,000	(9,000)	-17.65%
45 - OTHER REVENUE	4,000	660	(3,340)	-83.50%
Total Revenue:	555,000	450,808	(104,192)	-18.77%
Expense				
Department: 070 - TOURISM				
51 - PERSONNEL	79,256	81,275	2,019	2.55%
52 - CONTRACTUAL	67,250	216,628	149,378	222.12%
53 - GENERAL SERVICES	4,500	720	(3,780)	-84.00%
58 - GRANT DISBURSEMENTS	403,994	151,600	(252,394)	-62.47%
Total Department: 070 - TOURISM:	555,000	450,223	(104,777)	-18.88%
Total Expense:	555,000	450,223	(104,777)	-18.88%
Total Fund: 07 - HOTEL OCCUPANCY TAX FUND:		585	585	100.00%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Fund: 08 - DEBT SERVICE FUND				
Revenue				
40 - TAXES	260,600	265,289	4,689	1.80%
45 - OTHER REVENUE	1,000	311	(689)	-68.90%
49 - TRANSFER		343,650	343,650	100.00%
Total Revenue:	261,600	609,250	347,650	132.89%
Expense				
Department: 080 - DEBT SERVICE				
56 - BANK CHARGES		300	300	100.00%
57 - DEBT SERVICE	260,850	608,950	348,100	133.45%
Total Department: 080 - DEBT SERVICE:	260,850	609,250	348,400	133.56%
Total Expense:	260,850	609,250	348,400	133.56%
Total Fund: 08 - DEBT SERVICE FUND:	750	-	(750)	-100.00%
Fund: 10 - CAPITAL PROJECTS FUND				
Revenue				
44 - CHARGES FOR SERVICES	19,543	15,376	(4,167)	-21.32%
45 - OTHER REVENUE	12,889,005	1,200	(12,887,805)	-99.99%
49 - TRANSFER	1,071,572	967,565	(104,007)	-9.71%
Total Revenue:	13,980,120	984,141	(12,995,979)	-92.96%
Expense				
Department: 402 - STREET MAINTENANCE				
55 - CAPITAL OUTLAY	13,655,790	13,923,381	267,591	1.96%
56 - BANK CHARGES	253,095	-	(253,095)	-100.00%
57 - DEBT SERVICE	127,910	-	(127,910)	-100.00%
Total Department: 402 - STREET MAINTENANCE:	14,036,795	13,923,381	(113,414)	-0.81%
Total Expense:	14,036,795	13,923,381	(113,414)	-0.81%
Total Fund: 10 - CAPITAL PROJECTS FUND:	(56,675)	(12,939,240)	(12,882,565)	22730.60%
Fund: 11 - CHILD SAFETY FUND				
Revenue				
42 - FINES AND FORFEITURES	5,000	2,500	(2,500)	-50.00%
45 - OTHER REVENUE		3	3	100.00%
Total Revenue:	5,000	2,503	(2,497)	-49.94%
Total Fund: 11 - CHILD SAFETY FUND:	5,000	2,503	(2,497)	-49.94%



Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Fund: 12 - COURT TECHNOLOGY FUND				
Revenue				
42 - FINES AND FORFEITURES	5,000	8,900	3,900	78.00%
45 - OTHER REVENUE	250	23	(227)	-90.80%
Total Revenue:	5,250	8,923	3,673	69.96%
Total Fund: 12 - COURT TECHNOLOGY FUND:	5,250	8,923	3,673	69.96%

Fund: 13 - PUBLIC SAFETY FUND				
Revenue				
43 - INTERGOVERNMENTAL	3,550	3,500	(50)	-1.41%
45 - OTHER REVENUE	1,000	80	(920)	-92.00%
Total Revenue:	4,550	3,580	(970)	-21.32%
Expense				
Department: 130 - PUBLIC SAFETY				
52 - CONTRACTUAL	15,868	13,000	(2,868)	-18.07%
Total Department: 130 - PUBLIC SAFETY:	15,868	13,000	(2,868)	-18.07%
Total Expense:	15,868	13,000	(2,868)	-18.07%
Total Fund: 13 - PUBLIC SAFETY FUND:	(11,318)	(9,420)	1,898	-16.77%

Fund: 20 - TAX INCREMENT FINANCING FUND				
Revenue				
40 - TAXES		13,821	13,821	100.00%
49 - TRANSFER		329,829	329,829	100.00%
Total Revenue:		343,650	343,650	100.00%
Expense				
Department: 205 - TAX INCREMENT FINANCING				
59 - TRANSFER		343,650	343,650	100.00%
Total Department: 205 - TAX INCREMENT FINANCING:		343,650	343,650	100.00%
Total Expense:		343,650	343,650	100.00%
Total Fund: 20 - TAX INCREMENT FINANCING FUND:		-	-	100.00%

Budget Comparison Report

	Amended Budget FY 2019-2020	Adopted Budget FY 2020-2021	Increase/ (Decrease)	%
Fund: 79 - SEDA				
Revenue				
40 - TAXES	559,767	519,311	(40,456)	-7.23%
45 - OTHER REVENUE	12,000	2,154	(9,846)	-82.05%
Total Revenue:	571,767	521,465	(50,302)	-8.80%
Expense				
Department: 790 - SEDA				
51 - PERSONNEL	227,100	222,700	(4,400)	-1.94%
52 - CONTRACTUAL	156,617	140,750	(15,867)	-10.13%
53 - GENERAL SERVICES	6,700	6,000	(700)	-10.45%
54 - MACHINE & EQUIPMENT MAINTENANCE	3,000	3,000	-	0.00%
58 - GRANT DISBURSEMENTS	150,000	122,000	(28,000)	-18.67%
59 - TRANSFER	28,350	24,861	(3,489)	-12.31%
Total Department: 790 - SEDA:	571,767	519,311	(52,456)	-9.17%
Total Expense:	571,767	519,311	(52,456)	-9.17%
Total Fund: 79 - SEDA:		2,154	2,154	100.00%
Report Total:	(16,759,065)	(25,450,640)	(8,691,575)	51.86%



Statement of Activities

FY 2020-2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	2,721,015	77,954	-	
Culture and recreation	3,168,065	405,513	223,576	491,299
Community development	624,279	318,907		
Public safety	8,929,428	746,605	203,500	-
Streets	14,902,068	33,646		
Interest and fiscal charges	609,250			
Total Governmental Activities	<u>30,954,105</u>	<u>1,582,625</u>	<u>427,076</u>	<u>491,299</u>
Business-Type Activities				
Water and Wastewater	19,916,811	8,347,049		
Storm Water Drainage	2,855,932	670,438		1,861,900
Airport	1,956,095	109,380		1,687,500
Sanitary Landfill	406,236	900,350		
Total Business-Type Activities	<u>25,135,074</u>	<u>10,027,217</u>	<u>-</u>	<u>3,549,400</u>
Total Primary Government	<u>56,089,179</u>	<u>11,609,842</u>	<u>427,076</u>	<u>4,040,699</u>
Component Unit				
Stephenville Economic Development Authority	519,311	-	-	-
Total Component Unit	<u>519,311</u>	<u>-</u>	<u>-</u>	<u>-</u>



Statement of Activities

FY 2020-2021

Net (Expense) Revenue and Changes in Net Position

Functions/Programs	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	SEDA
Primary Government				
Governmental Activities				
General government	(2,643,061)		(2,643,061)	
Culture and recreation	(2,047,677)		(2,047,677)	
Community development	(305,372)		(305,372)	
Public safety	(7,979,323)		(7,979,323)	
Streets	(14,868,422)		(14,868,422)	
Interest and fiscal charges	(609,250)		(609,250)	
Total Governmental Activities	(28,453,105)	-	(28,453,105)	
Business-Type Activities				
Water and Wastewater		(11,569,762)	(11,569,762)	
Storm Water Drainage		(323,594)	(323,594)	
Airport		(159,215)	(159,215)	
Sanitary Landfill		494,114	494,114	
Total Business-Type Activities	-	(11,558,457)	(11,558,457)	-
Total Primary Government	(28,453,105)	(11,558,457)	(40,011,562)	-
Component Unit				
Stephenville Economic Development Authority				(519,311)
Total Component Unit				(519,311)

Statement of Activities

FY 2020-2021

Net (Expense) Revenue and Changes in Net Position

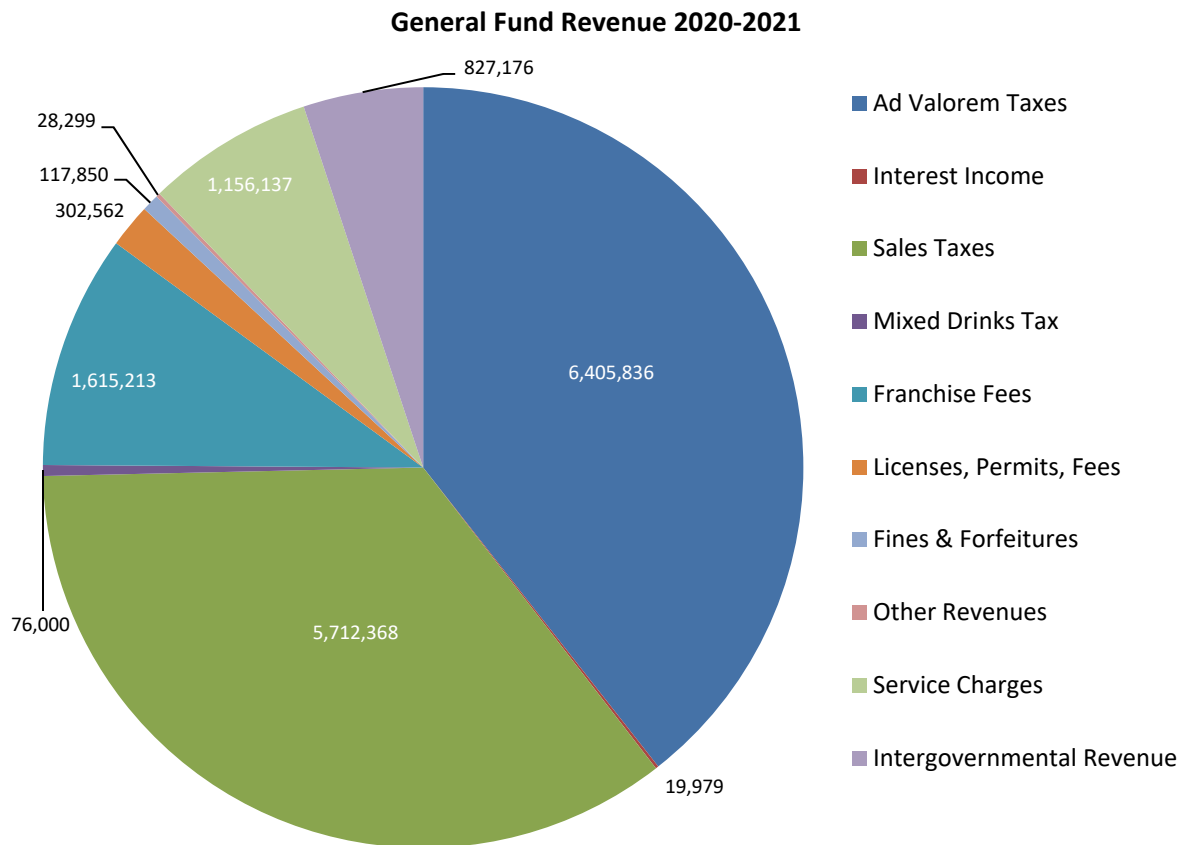
	Primary Government		Total	Component Unit
	Governmental Activities	Business-Type Activities		SEDA
General Revenues:				
Taxes				
Property tax	6,674,946		6,674,946	
Sales Tax	5,722,368		5,722,368	519,311
Franchise and other taxes	1,691,213		1,691,213	
Hotel occupancy taxes	408,148		408,148	
Investment income	22,256	13,537	35,793	2,154
Other revenues	3,300	23,000	26,300	
Transfers	607,967	(607,967)	-	
Total General Revenues and Transfers	15,130,198	(571,430)	14,558,768	521,465
Change in Net Position	(13,322,907)	(12,129,887)	(25,452,794)	2,154
Beginning Net Position	22,588,462	18,291,058	40,879,520	915,574
Ending Net Position	9,265,555	6,161,171	15,426,726	917,728

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General Fund

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

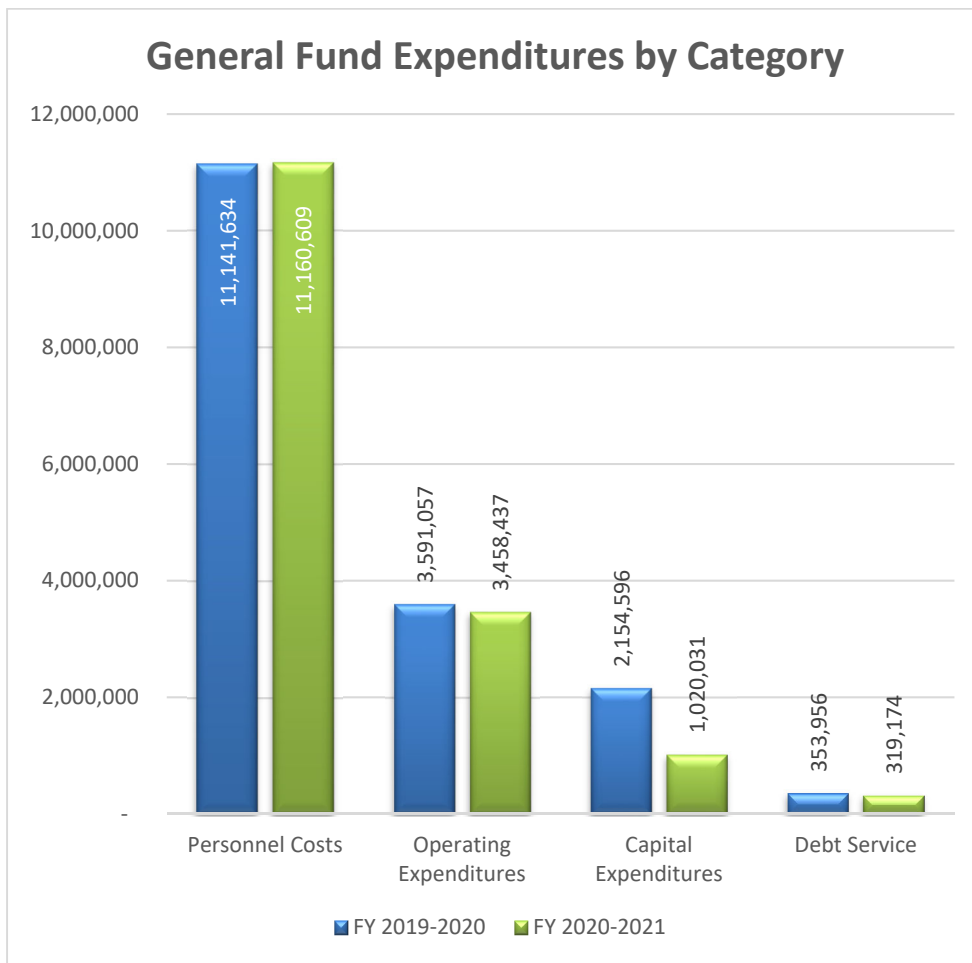
The General Fund’s primary revenue sources are Ad Valorem Taxes, Sales Taxes, Franchise Fees and Charges for City Services. The City Council is responsible for establishing a tax rate for the General Fund. The chart below depicts the breakdown of the \$16,261,420 budgeted general fund revenues.



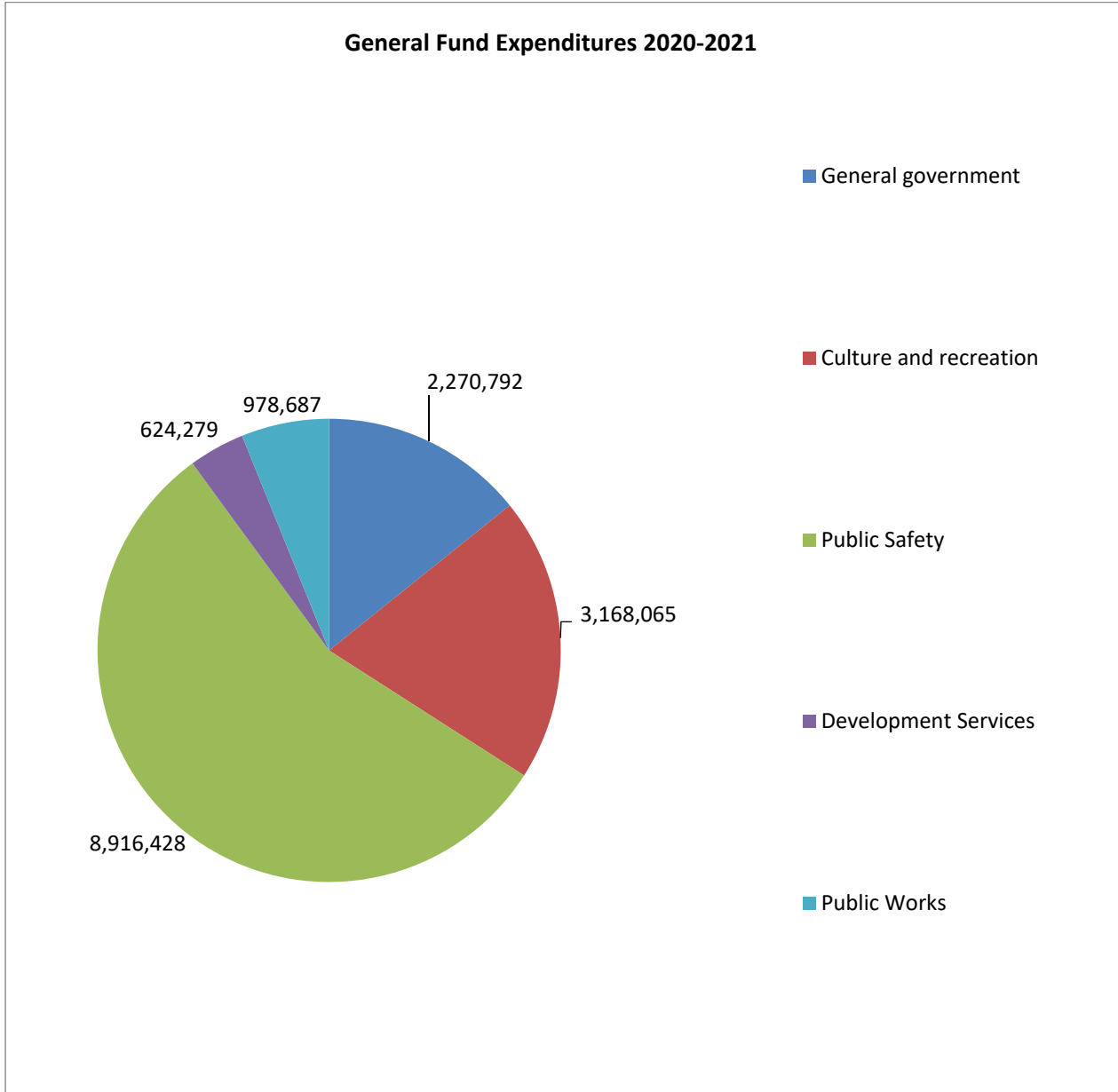
State statutes require that if the Maintenance and Operation (M&O) portion of the tax rate exceeds the no-new-revenue tax rate, then the City must publish a notice indicating the increase and hold a public hearing. The adopted tax rate of \$0.4550 per \$100 of taxable value exceeded the no-new-revenue tax rate. The City of Stephenville published and the required hearing before the adoption of the tax rate. If the increase exceeds the voter-approval rate, an automatic election is required. The rate did not require an election.

The sales tax rate inside the City of Stephenville is 8.25%, with 1.375% dedicated for City use and .125% dedicated to Economic Development (4B). The remainder goes to the State (6.25%) and Erath County (0.5%).

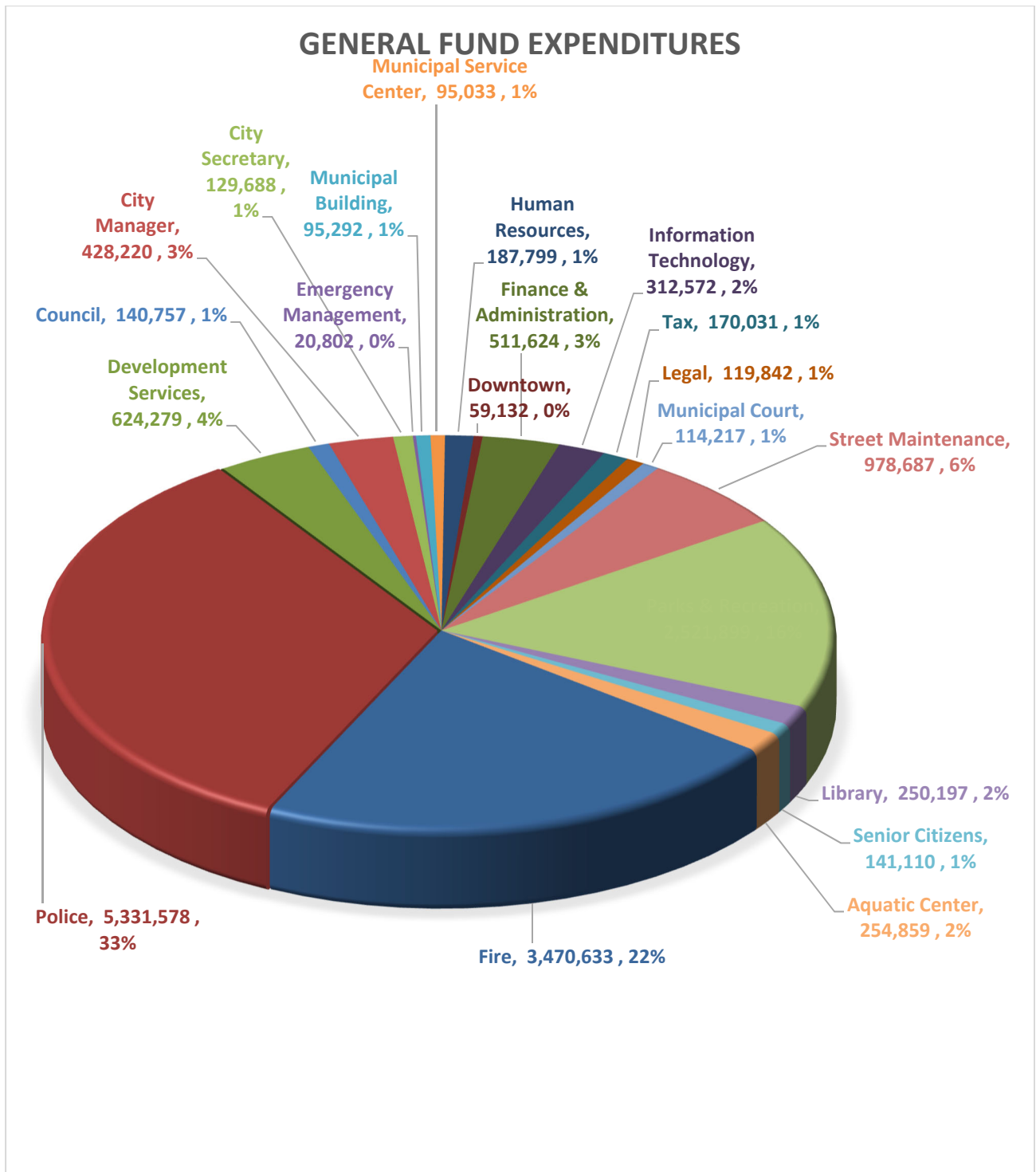
As stated previously, General Fund expenditures are budgeted to total \$15,958,251, which is an overall decrease of 7% below the FY 2019-2020 budget, as amended. A comparison of General Fund budgeted expenditures by category between FY 2019-2020 and FY 2020-2021 is provided in the chart below.



The chart below reflects the General Fund expenditures by division.



The chart below depicts the General Fund expenditures in more detail by department.





**CITY OF STEPHENVILLE
01-GENERAL FUND SUMMARY
FY 2020-2021**

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	7,901,584	8,535,040	8,535,040	8,243,295
Revenues				
Taxes	13,199,209	13,843,606	13,545,164	13,809,417
Licenses & Permits	434,132	245,440	288,885	302,562
Fines & Forfeitures	90,858	170,200	79,028	117,850
Intergovernmental	272,157	1,251,934	932,420	827,176
Service Charges	1,310,121	1,130,854	930,492	1,156,137
Other Revenue	1,826,805	492,476	618,822	48,278
Total Revenue	17,133,282	17,134,510	16,394,811	16,261,420
Transfers In	634,289	1,034,955	1,034,955	683,841
Transfers Out	(1,635,690)	(1,071,572)	(1,071,572)	(1,373,268)
Expenditures				
Personnel Costs	9,934,165	11,141,634	10,396,913	11,160,609
Operating Expenditures	3,354,403	3,591,057	4,176,075	3,458,437
Capital Expenditures	1,359,829	2,154,596	1,722,996	1,020,031
Debt Service	384,683	353,956	353,956	319,174
Total Expenditures	15,033,080	17,241,243	16,649,940	15,958,251
Net Revenues over(under) Expenditures	1,098,801	(143,350)	(291,746)	(386,258)
Change in Receivables	(114,099)			
Change in other assets	(201,721)			
Change in Liabilities	(289,020)			
Deferred Inflow of Resources	139,495			
Estimated Cash Balance 9/30	8,535,040	8,391,690	8,243,295	7,857,037
Restricted:				
3 Months Operations	3,322,142	3,683,173	3,643,247	3,654,762
Debt Service	353,956	319,174	319,174	198,550
Airport Improvement	384,754	384,754	384,754	224,754
Grant Match	150,000	150,000	150,000	150,000
Recreation Hall Improvements	136,750	136,750	136,750	136,750
Estimated Unrestricted Cash Balance 9/30	4,187,438	3,717,840	3,609,370	3,492,221



**CITY OF STEPHENVILLE
01-GENERAL FUND SUMMARY
FY 2020-2021**

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	7,857,037	8,046,816	8,109,712	8,337,620
Revenues				
Taxes	14,204,522	14,660,685	15,131,690	15,618,021
Licenses & Permits	311,639	320,988	330,618	340,536
Fines & Forfeitures	129,635	140,945	152,730	164,040
Intergovernmental	203,600	203,600	203,600	203,600
Service Charges	1,190,821	1,226,546	1,263,342	1,301,242
Other Revenue	49,726	51,218	52,755	54,337
Total Revenue	16,089,943	16,603,982	17,134,734	17,681,777
Transfers In	890,148	874,674	1,047,793	1,066,368
Transfers Out	(999,145)	(1,163,478)	(1,237,057)	(1,258,283)
Expenditures				
Personnel Costs	11,495,427	11,840,290	12,195,499	12,561,364
Operating Expenditures	3,562,190	3,669,056	3,779,127	3,892,501
Capital Expenditures	500,000	500,000	500,000	500,000
Debt Service	233,550	242,936	242,936	242,936
Total Expenditures	15,791,167	16,252,282	16,717,562	17,196,801
Net Revenues over(under) Expenditures	189,779	62,896	227,908	293,061
Change in Receivables				
Change in other assets				
Change in Liabilities				
Deferred Inflow of Resources				
Estimated Cash Balance 9/30	8,046,816	8,109,712	8,337,620	8,630,681
Restricted:				
3 Months Operations	3,764,404	3,877,336	3,993,657	4,113,466
Debt Service	242,936	242,936	242,936	242,936
Airport Improvement	384,754	384,754	384,754	384,754
Grant Match	150,000	150,000	150,000	150,000
Recreation Hall Improvements	136,750	136,750	136,750	136,750
Estimated Unrestricted Cash Balance 9/30	3,367,971	3,317,935	3,429,523	3,602,774

**Fund: 01 - GENERAL FUND
Revenue**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 40 - TAXES					
01-40010.00000	PROPERTY TAX	5,602,355	6,167,994	6,220,000	6,382,193
01-40011.00000	REFUNDS ON PROPERTY TAXES	(66,670)	(25,000)	(293,715)	(25,000)
01-40030.00000	PENALTY & INTEREST	41,192	35,000	50,447	45,643
01-40040.00000	LATE RENDITION	4,300	3,000	3,251	3,000
01-40100.00000	CITY SALES TAX	5,935,708	6,008,963	5,898,759	5,712,368
01-40300.00000	MIXED DRINKS TAX	55,363	72,000	57,764	76,000
01-40410.00000	TELEPHONE FRANCHISE TAX	44,434	42,000	42,000	40,000
01-40420.00000	ELECTRIC FRANCHISE TAX	823,509	770,000	820,438	817,000
01-40430.00000	GAS FRANCHISE TAX	129,905	105,000	96,720	100,000
01-40440.00000	CABLE TV FRANCHISE TAX	63,079	62,000	62,000	64,000
01-40441.00000	CABLE TV PEG FEE	12,616	12,500	12,500	12,000
01-40450.00000	WATER/WW FRANCHISE TAX	381,452	420,149	405,000	414,213
01-40460.00000	GARBAGE FRANCHSE TAX	171,965	170,000	170,000	168,000
Category: 40 - TAXES Total		13,199,209	13,843,606	13,545,164	13,809,417
Category: 41 - LICENSES AND PERMITS					
01-41020.00000	ANIMAL PERMIT FEES	890	1,000	300	500
01-41030.00000	SOLICITOR'S LICENSES	250	150	50	150
01-41040.00000	GARAGE SALE PERMITS	1,803	1,800	950	1,675
01-41080.00000	GAME ROOM LICENSE	1,104	500	-	-
01-41090.00000	GAMING MACHINE REGISTRATION	1,345	500	-	-
01-41100.00000	TAXI CAB LICENSE	-	50	50	-
01-41120.00000	LIQUOR LICENSE APPLICATION FEE	420	120	240	180
01-41130.00000	PRIVATE EMS PROVIDER LICENSE	-	50	50	100
01-41140.00000	CREDIT ACCESS BUSINESS LICENSE	-	1,500	500	750
01-41150.00000	CREDIT ACCESS BUSINESS APP FEE	-	300	-	300
01-41200.00000	BUILDING PERMITS	343,291	175,000	205,000	225,500

Fund: 01 - GENERAL FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
01-41220.00000	P&Z AND BOA APPLICATIONS	6,187	2,000	1,000	8,200
01-41230.00000	FILING FEES - SUBD. PLATTS	7,460	3,850	8,180	7,800
01-41240.00000	ELECTRICAL PERMITS	4,153	4,000	3,200	3,605
01-41260.00000	MOBILE HOME PARK FEES	4,180	3,170	2,640	2,970
01-41270.00000	PLUMBING PERMITS	6,959	5,000	9,000	5,000
01-41280.00000	MECHANICAL PERMITS	1,450	1,250	500	875
01-41290.00000	MOBILE HOME PERMITS	225	200	200	200
01-41300.00000	FOOD SERVICE PERMITS	43,559	35,000	42,375	31,750
01-41310.00000	PLAN REVIEW / FIRE CODE	1,000	-	4,650	3,000
01-41320.00000	BACK FLOW TESTING	9,856	10,000	10,000	10,007
Category: 41 - LICENSES AND PERMITS Total		434,132	245,440	288,885	302,562
Category: 42 - FINES AND FORFEITURES					
01-42010.00000	MUNICIPAL COURT FINES	90,807	170,000	70,000	100,000
01-42011.00000	DELINQUENT FINES	51	200	-	-
01-42013.00000	COURT COSTS	-	-	9,000	11,750
01-42023.00000	LOCAL TRUANCY PREVENTION & DIVERSION FUND	-	-	370	5,000
01-42024.00000	MUNICIPAL JURY FUND	-	-	18	100
01-42026.00000	OMNIBASE REIMBURSEMENT FEE	-	-	(390)	1,000
01-42031.00000	TIME PAYMENT REIMBURSEMENT FEE	-	-	30	-
Category: 42 - FINES AND FORFEITURES Total		90,858	170,200	79,028	117,850
Category: 43 - INTERGOVERNMENTAL					
01-43020.00000	STEPHENVILLE ISD	182,501	150,000	150,000	150,000
01-43030.00000	FIBER OPTIC LEASE	3,600	3,600	3,600	3,600
01-43040.00000	FEDERAL REIMBURSEMENT-POLICE	17,062	17,000	3,713	-
01-43060.00000	TARLETON REIMBURSEMENT	50,000	50,000	50,000	50,000
01-43500.00000	GRANTS	18,994	227,576	8,394	223,576

Fund: 01 - GENERAL FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
01-43500.20190	GREEN RIBBON GRANT	-	400,000	(41,000)	400,000
01-43500.20191	COVID 19 STATE GRANT	-	-	242,715	-
01-43500.20200	NIBRS GRANT	-	338,758	338,758	-
01-43510.00000	JAG GRANT	-	65,000	176,240	-
Category: 43 - INTERGOVERNMENTAL Total		272,157	1,251,934	932,420	827,176
Category: 44 - CHARGES FOR SERVICES					
01-44010.00000	FIRE DEPT MISCELLANEOUS	148,202	-	29,569	-
01-44030.00000	EMERGENCY AMBULANCE	647,736	575,000	575,000	613,000
01-44051.00000	LIBRARY COPIER	2,603	2,000	1,500	2,000
01-44053.00000	BOOKS	144	100	16	100
01-44056.00000	LIBRARY MISCELLANEOUS	297	100	120	100
01-44060.00000	LIBRARY FINES	571	350	250	350
01-44100.00000	AQUATIC CTR-GATE FEES	73,055	90,000	40,000	90,149
01-44101.00000	AQUATIC CTR-SWIMMING LESSONS	9,187	10,000	1,000	8,149
01-44102.00000	AQUATIC CTR-RENTAL RESERVATION	5,223	7,500	1,500	5,233
01-44103.00000	AQUATIC CTR-PROGRAM ACTIVITIES	4,860	4,500	192	4,500
01-44104.00000	AQUATIC CTR-CONCESSION COMMISS	23,791	26,000	11,000	23,824
01-44110.00000	PARK FACILITIES RENTAL	20,470	15,000	10,000	8,148
01-44115.00000	RENTAL-SR. CITIZEN FACILITY	2,917	4,200	680	4,200
01-44120.00000	CAMPER SITE FEES	8,732	9,000	9,000	3,800
01-44130.00000	REC. ADULT PROGRAM ACTIVITIES	-	500	60	500
01-44131.00000	REC. YOUTH PROGRAM ACTIVITIES	12,974	88,030	45,000	45,000
01-44132.00000	REC. SENIOR PROGRAM ACTIVITIES	7,169	9,000	3,829	9,000
01-44133.00000	REC. SR. CITIZEN DANCES	2,649	2,500	1,260	10,000
01-44140.00000	REC. ADULT LEAGUES	15,390	12,500	3,680	13,150
01-44141.00000	REC. YOUTH LEAGUES	96,578	75,000	60,000	86,195

Fund: 01 - GENERAL FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
01-44150.00000	REC. PROGRAM SPONSORS	-	11,874	-	5,000
01-44160.00000	REC. SPECIAL EVENTS	22,655	20,000	5,307	22,840
01-44161.00000	TOURNAMENT REVENUE	-	-	-	23,875
01-44190.00000	BALL FIELD CONCESSIONS	4,342	10,000	244	3,000
01-44200.00000	CEMETERY LOT SALES	41,459	30,000	44,000	36,000
01-44210.00000	CEMETERY MISCELLANEOUS	-	-	-	150
01-44220.00000	REC-SR CITIZEN VENDING MACH	241	250	85	250
01-44250.00000	PUBLIC SAFETY REPORTS	4,536	4,000	2,900	3,275
01-44260.00000	POLICE ESCORT FEES	-	450	-	380
01-44280.00000	FALSE ALARMS	1,850	1,800	100	200
01-44350.00000	LEASES	4,200	4,200	4,200	4,200
01-44400.00000	PARKLAND DEDICATION FEE	80,892	72,000	72,000	91,299
01-44551.00000	STREET CUTS/CURB/GUTTER	21,293	15,000	4,000	18,270
01-44650.00000	LOT MOWING & DEMOLITION	46,106	30,000	4,000	20,000
Category: 44 - CHARGES FOR SERVICES Total		1,310,121	1,130,854	930,492	1,156,137
Category: 45 - OTHER REVENUE					
01-45010.00000	INTEREST ON INVESTMENTS	206,283	165,000	87,000	18,479
01-45011.00000	INTEREST ON CHECKING ACCOUNTS	8,913	7,800	3,900	1,500
01-45100.00000	SALE OF CITY EQUIPMENT	20,665	20,000	16,215	-
01-45150.00000	SALE OF CITY LAND	(30)	-	3,873	-
01-45200.00000	INSURANCE PROCEEDS	66,753	252,322	424,513	-
01-45400.00000	INSUFFICIENT CHECK FEES	90	90	30	90
01-45410.00000	MISCELLANEOUS	104,762	7,500	46,124	3,300
01-45420.00000	DONATIONS & CONTRIBUTIONS	13,253	-	3,015	-
01-45430.00000	SR CIT-DONATIONS/MEMORIALS	3,896	1,500	1,013	-
01-45431.00000	SENIOR CITIZEN DANCE DONATIONS	10,182	10,000	3,366	-

Fund: 01 - GENERAL FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
01-45440.00000	LIBRARY DONATIONS/MEMORIALS	3,742	350	1,500	-
01-45441.00000	BOOK DONATIONS	395	-	-	-
01-45450.00000	OVER - SHORT	3	-	(19)	-
01-45470.00000	POLICE DEPT MISC	540	-	470	-
01-45480.00000	K-9 DONATIONS	25,035	-	-	-
01-45500.00000	P&R SCHOLARSHIP DONATIONS	700	-	-	-
01-45601.00000	CAPITAL LEASE PROCEEDS	1,333,310	-	-	-
01-45790.00000	SEDA ADMIN REIMBURSEMENT	25,400	27,914	26,813	24,909
01-45950.00000	CREDIT CARD FEES	226	-	1,300	-
01-45970.00000	CREDIT CARD FEES-COURT	-	-	600	-
01-45990.00000	UNREALIZED GAIN/(LOSS) ON INV.	2,688	-	(891)	-
Category: 45 - OTHER REVENUE Total		1,826,805	492,476	618,822	48,278
Category: 49 - TRANSFER					
01-49000.00000	TRANS. FR OTHER FUNDS-ADM. FEE	580,472	889,555	889,555	490,823
01-49003.00000	TRANSFER FM LANDFILL	23,047	35,136	35,136	28,763
01-49005.00000	TRANSFER FROM STORM DRAINAGE	30,770	110,264	110,264	164,255
Category: 49 - TRANSFER Total		634,289	1,034,955	1,034,955	683,841
Revenue Total		17,767,571	18,169,465	17,429,766	16,945,261

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City Council

General Fund

Central Government Division

Department 101

Program Description

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.

Performance Objectives

- 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.

**Fund: 01 - GENERAL FUND
101 - CITY COUNCIL EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-101-51110.00000	SALARIES	22,600	24,000	24,000	24,000
01-101-51130.00000	PART-TIME WAGES	-	1,000	-	-
01-101-51210.00000	RETIREMENT	-	68	-	-
01-101-51220.00000	SOCIAL SECURITY	1,721	1,913	1,913	1,836
01-101-51230.00000	WORKERS' COMPENSATION	286	286	286	176
Category: 51 - PERSONNEL Total		24,607	27,267	26,199	26,012
Category: 52 - CONTRACTUAL					
01-101-52110.00000	POSTAGE	122	200	200	50
01-101-52130.00000	PRINTING	320	1,000	1,000	1,315
01-101-52140.00000	ADVERTISING & PUBLIC NOTICES	1,023	3,000	3,000	2,000
01-101-52150.00000	EDUCATION & TRAINING	4,266	11,000	11,000	11,499
01-101-52160.00000	NEWSPAPER PUBLIC NOTICES	2,285	1,000	1,000	1,800
01-101-52240.00000	INSURANCE	1,690	1,993	1,993	2,557
01-101-52520.00000	DUES & SUBSCRIPTIONS	10,687	11,159	11,159	11,804
01-101-52531.00000	OUTSIDE PROFESSIONALS	40,043	41,000	41,000	39,000
01-101-52542.00000	SPECIAL SERVICES	24,544	10,000	10,000	24,740
Category: 52 - CONTRACTUAL Total		84,980	80,352	80,352	94,765
Category: 53 - GENERAL SERVICES					
01-101-53160.00000	WEARING APPAREL	215	-	-	-
01-101-53170.00000	PHOTO & DUPLICATION	337	1,000	1,000	480
01-101-53320.00000	OPERATING SUPPLIES	393	5,500	5,500	5,000
01-101-53330.00000	COMPUTER SUPPLIES	82	10,500	10,500	500
Category: 53 - GENERAL SERVICES Total		1,027	17,000	17,000	5,980
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-101-54160.00000	COMPUTER MAINTENANCE	9,245	10,000	10,000	14,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		9,245	10,000	10,000	14,000
Category: 58 - GRANT DISBURSEMENTS					
01-101-58003.00000	ECONOMIC STIMULUS GRANTS	-	-	85,000	-
Category: 58 - GRANT DISBURSEMENTS Total		-	-	85,000	-
Department: 101 - CITY COUNCIL Total		119,860	134,619	218,551	140,757

City Manager

General Fund

Central Government Division

Department 102

Program Description

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.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
City Manager	1	1	1
Assistant City Manager	1	1	1
Administrative Assistant	1	1	1
Downtown Administrator	0	1	0
TOTAL	3	4	3

Performance Objectives

- 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.

**Fund: 01 - GENERAL FUND
102 - CITY MANAGER EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-102-51110.00000	SALARIES	172,840	319,372	245,515	304,150
01-102-51120.00000	OVERTIME	-	-	-	-
01-102-51150.00000	INCENTIVE PAY	222	360	125	-
01-102-51170.00000	SICK TIME BUY BACK	2,707	4,871	4,871	4,907
01-102-51180.00000	ONE-TIME PAY ADJUSTMENT	1,754	2,940	1,983	3,022
01-102-51210.00000	RETIREMENT	12,265	26,156	17,765	27,529
01-102-51220.00000	SOCIAL SECURITY	12,602	25,883	18,172	24,700
01-102-51230.00000	WORKER'S COMPENSATION	661	1,111	1,111	646
01-102-51250.00000	GROUP INSURANCE	13,449	27,638	17,666	25,163
01-102-51260.00000	CAR ALLOWANCE	6,000	9,600	8,250	9,600
01-102-51270.00000	CELL PHONE ALLOWANCE	475	1,200	50	1,200
Category: 51 - PERSONNEL Total		222,976	419,131	315,508	400,917
Category: 52 - CONTRACTUAL					
01-102-52110.00000	POSTAGE	2	250	250	100
01-102-52120.00000	COMMUNICATIONS	518	850	850	1,200
01-102-52150.00000	EDUCATION & TRAINING	11,466	29,100	29,100	16,200
01-102-52240.00000	OTHER INSURANCE	1,292	1,300	1,300	1,300
01-102-52520.00000	DUES & SUBSCRIPTIONS	2,192	3,850	3,850	5,703
Category: 52 - CONTRACTUAL Total		15,470	35,350	35,350	24,503
Category: 53 - GENERAL SERVICES					
01-102-53140.00000	OFFICE SUPPLIES	238	500	500	1,200
01-102-53160.00000	WEARING APPAREL	77	375	375	400
01-102-53320.00000	OPERATING SUPPLIES	763	500	500	1,200
Category: 53 - GENERAL SERVICES Total		1,078	1,375	1,375	2,800
Department: 102 - CITY MANAGER Total		239,524	455,856	352,233	428,220

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City Secretary

General Fund

Central Government Division

Department 103

Program Description

The city secretary is appointed by the city council and in that the 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 records manager of the city 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.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
City Secretary	1	1	1
TOTAL	1	1	1

Performance Objectives

- 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.
- 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.

Fund: 01 - GENERAL FUND
103 - CITY SECRETARY EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-103-51110.00000	SALARIES	61,409	64,530	64,499	65,080
01-103-51150.00000	INCENTIVE PAY	-	-	-	-
01-103-51170.00000	SICK TIME BUY BACK	-	-	-	1,228
01-103-51180.00000	ONE-TIME PAY ADJUSTMENT	604	634	634	639
01-103-51210.00000	RETIREMENT	4,369	5,305	4,672	5,994
01-103-51220.00000	SOCIAL SECURITY	4,939	5,260	5,310	5,397
01-103-51230.00000	WORKER'S COMPENSATION	235	243	243	141
01-103-51250.00000	GROUP INSURANCE	8,627	7,335	7,365	7,802
01-103-51260.00000	CAR ALLOWANCE	3,600	3,600	3,600	3,600
Category: 51 - PERSONNEL Total		83,782	86,907	86,323	89,881
Category: 52 - CONTRACTUAL					
01-103-52110.00000	POSTAGE	53	50	125	106
01-103-52120.00000	COMMUNICATIONS	867	1,000	1,000	822
01-103-52150.00000	EDUCATION & TRAINING	8,731	10,450	10,450	5,736
01-103-52240.00000	OTHER INSURANCE	126	157	157	137
01-103-52520.00000	DUES & SUBSCRIPTIONS	1,073	579	579	420
01-103-52531.00000	OUTSIDE PROFESSIONALS	3,208	16,425	16,425	9,288
Category: 52 - CONTRACTUAL Total		14,059	28,661	28,736	16,509
Category: 53 - GENERAL SERVICES					
01-103-53130.00000	BOOKS & EDUCATIONAL MATERIAL	813	500	500	173
01-103-53140.00000	OFFICE SUPPLIES	570	500	500	500
01-103-53170.00000	PHOTO & DUPLICATION	37	-	-	-
01-103-53330.00000	COMPUTER SUPPLIES	1,920	500	500	500
Category: 53 - GENERAL SERVICES Total		3,339	1,500	1,500	1,173
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-103-54130.00000	OFFICE EQUIPMENT	-	-	-	-
01-103-54160.00000	COMPUTER MAINTENANCE	9,707	13,975	13,975	22,125
Category: 54 - MACHINE & EQUIPMENT MAINT Total		9,707	13,975	13,975	22,125

Fund: 01 - GENERAL FUND
103 - CITY SECRETARY EXPENDITURES

	2018-2019	2019-2020	2019-2020	COUNCIL
	ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL				
01-103-55160.00000 COMPUTER EQUIPMENT	15,000	73,720	73,720	-
Category: 55 - CAPITAL OUTLAY Total	15,000	73,720	73,720	-
<hr/>				
Department: 103 - CITY SECRETARY Total	125,887	204,763	204,254	129,688



Emergency Management

General Fund

Central Government Division

Department 104

Program Description

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

Performance Objectives

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

Fund: 01 - GENERAL FUND

104 - EMERGENCY MANAGEMENT EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 52 - CONTRACTUAL					
01-104-52120.00000	COMMUNICATIONS	11,995	16,450	16,450	12,130
01-104-52510.00000	UTILITIES	2,237	3,672	3,672	3,672
01-104-52542.00000	SPECIAL SERVICES	-	3,000	3,000	3,000
Category: 52 - CONTRACTUAL Total		14,232	23,122	23,122	18,802
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-104-54140.00000	OTHER EQUIPMENT MAINTENANCE	675	1,000	1,000	2,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		675	1,000	1,000	2,000
Department: 104 - EMERGENCY MANAGEMENT Total		14,907	24,122	24,122	20,802

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Municipal Building

General Fund

Central Government Division

Department 105

Program Description

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

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Clerk II - City Hall	1	0	0
F/T Janitor - City Hall	0	0.6	0.6
P/T Janitor - City Hall	0.3	0	0
TOTAL	1.3	0.6	0.6

Performance Objectives

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

Fund: 01 - GENERAL FUND

105 - MUNICIPAL BUILDING EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-105-51110.00000	SALARIES	23,587	12,765	12,702	13,013
01-105-51120.00000	OVERTIME	-	1,226	-	1,247
01-105-51130.00000	PART-TIME WAGES	6,364	-	-	-
01-105-51180.00000	ONE-TIME PAY ADJUSTMENT	364	127	41	129
01-105-51210.00000	RETIREMENT	1,640	1,086	868	1,221
01-105-51220.00000	SOCIAL SECURITY	2,418	1,080	951	1,101
01-105-51230.00000	WORKER'S COMPENSATION	422	611	611	388
01-105-51250.00000	GROUP INSURANCE	5,159	7,335	6,917	7,802
Category: 51 - PERSONNEL Total		39,953	24,230	22,090	24,901
Category: 52 - CONTRACTUAL					
01-105-52120.00000	COMMUNICATIONS	9,308	15,040	15,040	9,720
01-105-52150.00000	EDUCATION & TRAINING	-	-	-	-
01-105-52240.00000	INSURANCE	2,170	2,159	2,159	2,207
01-105-52311.00000	RENTAL	5,063	5,300	5,300	5,300
01-105-52510.00000	UTILITIES	16,289	17,000	17,000	17,000
01-105-52520.00000	DUES & SUBSCRIPTIONS	214	500	500	500
01-105-52542.00000	SPECIAL SERVICES	1,560	1,500	1,500	996
01-105-52600.00000	PEST AND GERM CONTROL	551	600	600	600
01-105-52610.00000	OTHER CONTRACTUAL SERVICES	-	-	-	684
Category: 52 - CONTRACTUAL Total		35,155	42,099	42,099	37,007
Category: 53 - GENERAL SERVICES					
01-105-53140.00000	OFFICE SUPPLIES	1,513	-	-	-
01-105-53160.00000	WEARING APPAREL	-	200	200	200
01-105-53170.00000	PHOTO & DUPLICATION	133	1,000	1,000	996
01-105-53210.00000	JANITORIAL SUPPLIES	1,770	5,500	5,500	1,992
01-105-53320.00000	OPERATING SUPPLIES	4,069	4,000	4,000	3,996
01-105-53321.20190	OPERATING SUPPLIES - COVID-19	-	-	1,848	-
01-105-53330.00000	COMPUTER SUPPLIES	634	1,200	1,200	1,200
Category: 53 - GENERAL SERVICES Total		8,119	11,900	13,748	8,384

Fund: 01 - GENERAL FUND

105 - MUNICIPAL BUILDING EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-105-54130.00000	OFFICE EQUIPMENT MAINTENANCE	84	500	500	500
01-105-54141.00000	ELEVATOR MAINTENANCE	8,217	8,700	9,270	9,500
01-105-54210.00000	BUILDING MAINTENANCE	11,656	17,505	17,505	15,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		19,956	26,705	27,275	25,000
Category: 55 - CAPITAL OUTLAY					
01-105-55140.00000	OTHER EQUIPMENT	1,000	-	-	-
01-105-55200.00000	BUILDING IMPROVEMENTS	29,960	10,000	10,000	-
Category: 55 - CAPITAL OUTLAY Total		30,960	10,000	10,000	-
Department: 105 - MUNICIPAL BUILDING Total		134,144	114,934	115,212	95,292

Municipal Service Center

General Fund

Central Government Division

Department 106

Program Description

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

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Clerk II – MSC	1	1	1
F/T Janitor - City Hall	0	0.4	0.4
P/T Janitor - City Hall	0.2	0	0
TOTAL	1.2	1.4	1.4

Performance Objectives

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

Fund: 01 - GENERAL FUND

106 - MUNICIPAL SERVICES CTR EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-106-51110.00000	SALARIES	25,587	34,859	31,969	34,241
01-106-51130.00000	PART-TIME WAGES	4,327	-	-	-
01-106-51180.00000	ONE-TIME PAY ADJUSTMENT	333	348	120	340
01-106-51210.00000	RETIREMENT	1,727	2,740	2,180	2,964
01-106-51220.00000	SOCIAL SECURITY	2,316	2,693	2,472	2,646
01-106-51230.00000	WORKER'S COMPENSATION	314	460	460	289
01-106-51250.00000	GROUP INSURANCE	6,821	7,335	7,817	7,802
Category: 51 - PERSONNEL Total		41,426	48,435	45,018	48,282
Category: 52 - CONTRACTUAL					
01-106-52120.00000	COMMUNICATIONS	5,741	6,156	6,156	5,856
01-106-52240.00000	INSURANCE	2,814	2,791	3,008	3,008
01-106-52311.00000	RENTAL	3,087	3,294	3,294	3,087
01-106-52510.00000	UTILITIES	17,542	16,800	16,800	18,300
01-106-52542.00000	SPECIAL SERVICES	117	600	600	480
01-106-52600.00000	PEST AND GERM CONTROL	402	500	500	480
Category: 52 - CONTRACTUAL Total		29,703	30,141	30,358	31,211
Category: 53 - GENERAL SERVICES					
01-106-53170.00000	PHOTO & DUPLICATION	81	200	200	180
01-106-53210.00000	JANITORIAL SUPPLIES	1,082	2,500	2,500	2,460
01-106-53320.00000	OPERATING SUPPLIES	2,163	1,500	1,500	3,300
01-106-53321.20190	OPERATING SUPPLIES - COVID-19	-	-	439	-
Category: 53 - GENERAL SERVICES Total		3,327	4,200	4,639	5,940
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-106-54140.00000	EQUIPMENT MAINTENANCE	1,429	1,000	1,000	1,600
01-106-54210.00000	BUILDING	16,144	12,500	12,500	8,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		17,572	13,500	13,500	9,600
Department: 106 - MUNICIPAL SERVICES CTR Total		92,028	96,276	93,515	95,033

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Human Resources

General Fund

Central Government Division

Department 107

Program Description

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.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Human Resources Manager	1	1	1
Secretary	0	1	0
TOTAL	1	2	1

Performance Objectives

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

Fund: 01 - GENERAL FUND
107 - HUMAN RESOURCES EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-107-51110.00000	SALARIES	52,834	83,487	57,970	57,798
01-107-51170.00000	SICK TIME BUY BACK	1,013	1,088	-	1,103
01-107-51180.00000	ONE-TIME PAY ADJUSTMENT	527	831	566	574
01-107-51210.00000	RETIREMENT	3,822	6,940	4,329	5,134
01-107-51220.00000	SOCIAL SECURITY	4,256	6,879	4,793	4,596
01-107-51230.00000	WORKER'S COMPENSATION	205	307	307	120
01-107-51250.00000	GROUP INSURANCE	6,412	11,624	7,860	7,802
01-107-51270.00000	CELL PHONE ALLOWANCE	600	600	600	600
01-107-51290.00000	EMPLOYEE AWARDS	698	5,000	200	5,000
01-107-51300.00000	MERIT INCENTIVES	-	25,000	3,200	25,000
Category: 51 - PERSONNEL Total		70,367	141,756	79,825	107,727
Category: 52 - CONTRACTUAL					
01-107-52110.00000	POSTAGE	194	400	400	240
01-107-52120.00000	COMMUNICATIONS	29	700	700	120
01-107-52130.00000	PRINTING	381	400	400	450
01-107-52140.00000	ADVERTISING & PUBLIC NOTICES	1,530	2,500	2,500	1,500
01-107-52150.00000	EDUCATION & TRAINING	36,111	13,350	13,350	3,350
01-107-52240.00000	INSURANCE	126	157	274	274
01-107-52520.00000	DUES & SUBSCRIPTIONS	890	739	739	589
01-107-52531.00000	OUTSIDE PROFESSIONALS	30,395	12,000	12,000	15,000
01-107-52542.00000	SPECIAL SERVICES	34,790	38,100	40,000	37,980
01-107-52559.00000	TUITION REIMBURSEMENT	600	8,400	8,400	3,600
Category: 52 - CONTRACTUAL Total		105,046	76,746	78,763	63,103

Fund: 01 - GENERAL FUND
107 - HUMAN RESOURCES EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 53 - GENERAL SERVICES					
01-107-53140.00000	OFFICE SUPPLIES	1,020	1,200	1,200	1,200
01-107-53160.00000	WEARING APPAREL	-	-	-	50
01-107-53170.00000	PHOTO & DUPLICATION	159	350	350	240
01-107-53320.00000	OPERATING SUPPLIES	93	-	-	-
01-107-53330.00000	COMPUTER SUPPLIES	1,466	500	500	480
Category: 53 - GENERAL SERVICES Total		2,739	2,050	2,050	1,970
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-107-54160.00000	COMPUTER MAINTENANCE	-	-	-	14,999
Category: 54 - MACHINE & EQUIPMENT MAINT Total		-	-	-	14,999
Category: 55 - CAPITAL OUTLAY					
01-107-55160.00000	COMPUTER EQUIPMENT	-	15,000	15,000	-
Category: 55 - CAPITAL OUTLAY Total		-	15,000	15,000	-
Department: 107 - HUMAN RESOURCES Total		178,152	235,552	175,638	187,799

Downtown Department

General Fund

Central Government Division

Department 108

Program Description

The Downtown Department is responsible for administering the city’s main street program, coordinating the City’s involvement in events in the downtown area, and promoting the downtown area.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Downtown Administrator	0	0	1
TOTAL	0	0	1

Performance Objectives

- Coordinate the City’s involvement in events in the downtown area.
- Promote the downtown area.
- Receive Main Street certification.

Fund: 01 - GENERAL FUND
108 - DOWNTOWN EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-108-51110.00000	SALARIES	-	-	-	36,631
01-108-51180.00000	ONE-TIME PAY ADJUSTMENT	-	-	-	366
01-108-51210.00000	RETIREMENT	-	-	-	3,174
01-108-51220.00000	SOCIAL SECURITY	-	-	-	2,830
01-108-51230.00000	WORKER'S COMPENSATION	-	-	-	74
01-108-51250.00000	GROUP INSURANCE	-	-	-	7,802
Category: 51 - PERSONNEL Total		-	-	-	50,877
Category: 52 - CONTRACTUAL					
01-108-52110.00000	POSTAGE	-	-	-	120
01-108-52120.00000	COMMUNICATIONS	-	-	-	600
01-108-52130.00000	PRINTING	-	-	-	500
01-108-52140.00000	ADVERTISING	-	-	-	3,000
01-108-52150.00000	EDUCATION & TRAINING	-	-	-	2,500
01-108-52520.00000	DUES & SUBSCRIPTIONS	-	-	-	535
Category: 52 - CONTRACTUAL Total		-	-	-	7,255
Category: 53 - GENERAL SERVICES					
01-108-53320.00000	OPERATING SUPPLIES	-	-	-	1,000
Category: 53 - GENERAL SERVICES Total		-	-	-	1,000
Department: 108 - DOWNTOWN Total		-	-	-	59,132

Finance

General Fund

Finance Division

Department 201

Program Description

Finance is responsible for the properly, accurate and timely recording of collections and disbursements of city funds and the reporting of these transactions in accordance with Generally Accepted Accounting Principles. This division also develops, coordinates and monitors the city's spending plans, including the annual operating budget and capital improvement program. Further, Finance is responsible for cash management and investments, processing receipts of city monies and performing payroll distribution.

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

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Director of Finance/Administration	1	1	1
Senior Accountant	1	1	1
Accountant	1	1	1
Purchasing Manager	1	1	1
TOTAL	4	4	4

Performance Objectives

- 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.

Performance Objectives continued

- 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 sale of city-owned surplus property according to city ordinances.
- Maintain stock of all materials and supplies needed by other departments on a normal, routine basis.
- Deliver all requested supplies and materials to departments in a timely manner.

Fund: 01 - GENERAL FUND
201 - FINANCE EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-201-51110.00000	SALARIES	250,004	264,811	264,627	267,670
01-201-51170.00000	SICK TIME BUY BACK	1,013	3,983	2,036	4,124
01-201-51180.00000	ONE-TIME PAY ADJUSTMENT	2,466	2,608	2,608	2,634
01-201-51210.00000	RETIREMENT	17,165	21,326	18,584	23,781
01-201-51220.00000	SOCIAL SECURITY	18,652	21,084	20,650	21,315
01-201-51230.00000	WORKER'S COMPENSATION	920	899	958	557
01-201-51250.00000	GROUP INSURANCE	36,092	30,694	30,233	31,208
01-201-51260.00000	CAR ALLOWANCE	3,600	3,600	3,600	3,600
01-201-51270.00000	CELL-PHONE ALLOWANCE	600	600	600	600
	Category: 51 - PERSONNEL Total	330,512	349,605	343,896	355,489
Category: 52 - CONTRACTUAL					
01-201-52110.00000	POSTAGE	2,159	2,300	2,300	2,304
01-201-52120.00000	COMMUNICATIONS	50	100	100	60
01-201-52130.00000	PRINTING	120	250	250	125
01-201-52140.00000	ADVERTISING & PUBLIC NOTICES	1,119	1,500	1,500	1,500
01-201-52150.00000	EDUCATION & TRAINING	4,301	14,600	14,600	9,758
01-201-52240.00000	OTHER INSURANCE	505	628	628	550
01-201-52520.00000	DUES & SUBSCRIPTIONS	1,026	1,455	1,455	1,405
01-201-52531.00000	OUTSIDE PROFESSIONALS	22,940	19,183	19,183	31,690
01-201-52542.00000	SPECIAL SERVICES	84,767	74,750	74,750	79,690
	Category: 52 - CONTRACTUAL Total	116,987	114,766	114,766	127,082
Category: 53 - GENERAL SERVICES					
01-201-53140.00000	OFFICE SUPPLIES	1,353	700	700	700
01-201-53160.00000	WEARING APPAREL	293	250	250	250
01-201-53320.00000	OPERATING SUPPLIES	4,030	3,000	3,000	3,000
01-201-53321.20190	OPERATING SUPPLIES - COVID-19	-	-	1,170	-
01-201-53330.00000	COMPUTER SUPPLIES	1,155	2,000	2,000	1,650
	Category: 53 - GENERAL SERVICES Total	6,831	5,950	7,120	5,600

Fund: 01 - GENERAL FUND
201 - FINANCE EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-201-54130.00000	OFFICE EQUIPMENT	-	1,200	1,200	500
01-201-54160.00000	COMPUTER MAINTENANCE	18,916	65,213	65,213	22,953
	Category: 54 - MACHINE & EQUIPMENT MAINT Total	18,916	66,413	66,413	23,453
Category: 56 - BANK CHARGES					
01-201-56100.00000	BANK CHARGES	(20)	-	2,300	-
	Category: 56 - BANK CHARGES Total	(20)	-	2,300	-
	Department: 201 - FINANCE Total	473,225	536,734	534,495	511,624

Information Technology

General Fund

Central Government Division

Department 203

Program Description

Information Technology is responsible for the computer systems within the city, as well as the implementation of technology within the city. Information Technology also serves as the city’s spatial data repository, as well as serving as the liaison to all city departments using GIS. The IT department identifies, proposes, and implements GIS solutions for solving government problems. It provides useful geographic data and maps to city departments and the public.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Information Technology Manager	1	1	1
Information Technology	1	1	1
GIS Analyst	1	1	1
TOTAL	3	3	3

Performance Objectives

- Oversee technology installation.
- Ensure backup systems operate effectively.
- Purchase hardware and software.
- Provide the ICT technology infrastructures.
- Contribute to organizational policy regarding quality standards and strategic planning.
- Develop flow and rules between Planning, GIS and other agencies for address input and notification
- Establish 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 within a timely manner.

Fund: 01 - GENERAL FUND
203 - INFORMATION TECHNOLOGY EXPENDITURE

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-203-51110.00000	SALARIES	159,495	161,728	161,631	163,764
01-203-51120.00000	OVERTIME	100	-	850	-
01-203-51150.00000	INCENTIVE PAY	-	360	-	-
01-203-51170.00000	SICK TIME BUY BACK	1,303	2,219	1,312	1,321
01-203-51180.00000	ONE-TIME PAY ADJUSTMENT	849	1,612	1,612	1,631
01-203-51210.00000	RETIREMENT	11,370	13,578	11,644	14,711
01-203-51220.00000	SOCIAL SECURITY	12,637	13,477	12,378	13,183
01-203-51230.00000	WORKER'S COMPENSATION	603	598	613	344
01-203-51250.00000	GROUP INSURANCE	17,494	15,913	20,402	20,947
01-203-51260.00000	VEHICLE ALLOWANCE	1,200	1,200	1,200	1,200
01-203-51270.00000	CELL PHONE	1,200	1,200	1,200	1,200
Category: 51 - PERSONNEL Total		206,253	211,885	212,842	218,301
Category: 52 - CONTRACTUAL					
01-203-52120.00000	COMMUNICATIONS	40	100	100	60
01-203-52150.00000	EDUCATION & TRAINING	2,478	8,634	7,634	3,800
01-203-52240.00000	OTHER INSURANCE	379	428	428	416
Category: 52 - CONTRACTUAL Total		2,897	9,162	8,162	4,276
Category: 53 - GENERAL SERVICES					
01-203-53140.00000	OFFICE SUPPLIES	233	450	450	350
01-203-53170.00000	PHOTO & DUPLICATION	72	50	50	72
01-203-53320.00000	OPERATING SUPPLIES	-	500	500	500
01-203-53330.00000	COMPUTER SUPPLIES	5,572	5,500	5,500	2,500
Category: 53 - GENERAL SERVICES Total		5,877	6,500	6,500	3,422
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-203-54130.00000	OFFICE EQUIPMENT	-	1,000	1,000	500
01-203-54160.00000	COMPUTER MAINTENANCE	71,213	86,180	86,180	86,073
Category: 54 - MACHINE & EQUIPMENT MAINT Total		71,213	87,180	87,180	86,573
Category: 55 - CAPITAL OUTLAY					
01-203-55160.00000	COMPUTER EQUIPMENT	20,294	-	-	-
Category: 55 - CAPITAL OUTLAY Total		20,294	-	-	-
Department: 203 - INFORMATION TECHNOLOGY Total		306,533	314,727	314,684	312,572

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Tax Services

General Fund

Finance Division

Department 204

Program Description

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

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

Fund: 01 - GENERAL FUND

204 - TAX EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 52 - CONTRACTUAL					
01-204-52532.00000	OUTSIDE PROF.-ECAD	152,423	161,026	161,026	163,031
01-204-52533.00000	OUTSIDE PROF.-ECTAC	7,000	7,000	7,000	7,000
Category: 52 - CONTRACTUAL Total		159,423	168,026	168,026	170,031
Department: 204 - TAX Total		159,423	168,026	168,026	170,031

Legal Counsel

General Fund

Legal Division

Department 301

Program Description

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

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

Performance Objectives

- Prepare and review legal documents in a timely manner.
- Respond to Public Information requests 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 commissions.

Fund: 01 - GENERAL FUND
301 - LEGAL COUNSEL EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-301-51130.00000	PART-TIME WAGES	93,253	100,000	96,795	93,390
01-301-51220.00000	SOCIAL SECURITY	7,077	7,650	7,939	7,144
01-301-51250.00000	GROUP INSURANCE	7,303	7,573	7,758	7,921
Category: 51 - PERSONNEL Total		107,632	115,223	112,492	108,455
Category: 52 - CONTRACTUAL					
01-301-52110.00000	POSTAGE	-	-	60	-
01-301-52150.00000	TRAVEL & EDUCATION	837	1,000	1,000	1,000
01-301-52240.00000	INSURANCE	126	157	157	137
01-301-52531.00000	OUTSIDE PROFESSIONALS	4,925	10,000	10,000	10,000
Category: 52 - CONTRACTUAL Total		5,889	11,157	11,217	11,137
Category: 53 - GENERAL SERVICES					
01-301-53130.00000	BOOKS & EDUCATIONAL	123	250	250	250
Category: 53 - GENERAL SERVICES Total		123	250	250	250
Department: 301 - LEGAL COUNSEL Total		113,643	126,630	123,959	119,842

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Municipal Court

General Fund

Legal Division

Department 302

Program Description

The Municipal Court handles the judicial processing of class C misdemeanors that originate from traffic citations, citizen complaints, code violations and misdemeanor arrests occurring within the territorial limits of the City of Stephenville. The Municipal Court processing is predetermined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. In addition to the judicial processing, the court prepares dockets, schedules trials, processes juries, records and collects fine payments, and issues warrants for Violation of Promise to Appear and Failure to Appear. The Municipal Court also processes code violations as part of the citywide code enforcement effort.

On October 1, 2019, the City of Stephenville assumed the responsibility of the Municipal Court that had previously been provided by the Erath County Justice of the Peace Precinct 1. The City contracts with a retired local attorney for the Municipal Court Judge. 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.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2019-2020
Court Administrator	1	1	1
Court Clerk	1	0	0
TOTAL	2	1	1

Fund: 01 - GENERAL FUND
302 - MUNICIPAL COURT EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-302-51110.00000	SALARIES	19,279	40,141	39,024	36,642
01-302-51120.00000	OVERTIME	64	-	-	-
01-302-51130.00000	PART-TIME WAGES	-	-	-	6,600
01-302-51150.00000	INCENTIVE PAY	222	1,080	610	720
01-302-51170.00000	SICK TIME BUY BACK	-	-	-	141
01-302-51180.00000	ONE-TIME PAY ADJUSTMENT	-	177	177	365
01-302-51210.00000	RETIREMENT	1,283	3,151	2,707	3,239
01-302-51220.00000	SOCIAL SECURITY	1,218	3,150	3,049	3,402
01-302-51230.00000	WORKERS COMPENSATION	-	219	225	76
01-302-51250.00000	GROUP INSURANCE	4,037	8,488	8,515	7,802
Category: 51 - PERSONNEL Total		26,104	56,406	54,307	58,987
Category: 52 - CONTRACTUAL					
01-302-52110.00000	POSTAGE	6	-	300	1,200
01-302-52120.00000	COMMUNICATIONS	245	-	1,217	18
01-302-52150.00000	EDUCATION & TRAINING	2,489	4,150	2,685	3,365
01-302-52240.00000	OTHER INSURANCE	-	-	274	275
01-302-52520.00000	DUES & SUBSCRIPTIONS	55	110	110	56
01-302-52531.00000	OUTSIDE PROFESSIONALS	148,805	43,200	43,200	43,200
01-302-52542.00000	SPECIAL SERVICES	12,879	37,000	37,000	-
Category: 52 - CONTRACTUAL Total		164,479	84,460	84,786	48,114
Category: 53 - GENERAL SERVICES					
01-302-53140.00000	OFFICE SUPPLIES	15,540	3,000	3,000	1,500
01-302-53160.00000	WEARING APPAREL	-	200	200	50
01-302-53320.00000	OPERATING SUPPLIES	-	-	210	-
01-302-53330.00000	COMPUTER SUPPLIES	4,057	-	525	-
01-302-53341.00000	CREDIT CARD FEES	-	-	1,038	1,178
Category: 53 - GENERAL SERVICES Total		19,597	3,200	4,973	2,728

Fund: 01 - GENERAL FUND
302 - MUNICIPAL COURT EXPENDITURES

	2018-2019	2019-2020	2019-2020	COUNCIL
	ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 54 - MACHINE & EQUIPMENT MAINT				
01-302-54160.00000	-	11,188	11,188	4,388
Category: 54 - MACHINE & EQUIPMENT MAINT Total	-	11,188	11,188	4,388
Category: 55 - CAPITAL OUTLAY				
01-302-55160.00000	8,950	24,425	24,425	-
Category: 55 - CAPITAL OUTLAY Total	8,950	24,425	24,425	-
Department: 302 - MUNICIPAL COURT Total	219,130	179,679	179,679	114,217

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Street Maintenance

General Fund

Public Works Division

Department 402

Program Description

The street department manages, maintains and repairs city streets, sidewalk, 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 in code enforcement. Daily, the department inspects roadways for sign repair, pavement management and sight obstructions.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Street Superintendent	1	1	1
Crew Leader	1	1	1
Heavy Equipment Operator	4	4	4
Light Equipment Operator	1	1	1
TOTAL	7	7	7

Performance Objectives

- 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 manner that they remain in place longer.
- Handle pothole complaints in a timely manner.

Fund: 01 - GENERAL FUND

402 - STREET MAINTENANCE EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-402-51110.00000	SALARIES	279,171	297,582	296,925	301,482
01-402-51120.00000	OVERTIME	779	1,884	1,884	1,908
01-402-51140.00000	ON CALL PAY	5,000	5,200	5,200	5,200
01-402-51150.00000	INCENTIVE PAY	1,200	1,200	1,200	1,200
01-402-51170.00000	SICK TIME BUY BACK	2,726	3,518	3,518	3,563
01-402-51180.00000	ONE-TIME PAY ADJUSTMENT	2,708	2,924	2,813	2,958
01-402-51210.00000	RETIREMENT	19,423	24,137	21,091	26,967
01-402-51220.00000	SOCIAL SECURITY	22,132	23,892	24,364	24,198
01-402-51230.00000	WORKER'S COMPENSATION	25,812	21,166	21,615	11,762
01-402-51250.00000	GROUP INSURANCE	53,154	51,345	51,109	55,215
Category: 51 - PERSONNEL Total		412,106	432,848	429,719	434,453
Category: 52 - CONTRACTUAL					
01-402-52110.00000	POSTAGE	1	50	50	50
01-402-52120.00000	COMMUNICATIONS	1,652	1,500	1,500	1,500
01-402-52140.00000	ADVERTISING	127	250	250	250
01-402-52150.00000	TRAINING & EDUCATION	-	500	500	700
01-402-52240.00000	INSURANCE	9,280	10,073	10,073	8,939
01-402-52311.00000	RENTAL	799	3,000	3,000	7,500
01-402-52510.00000	UTILITIES	192,887	200,000	200,000	200,000
01-402-52531.00000	OUTSIDE PROFESSIONALS	3,636	5,000	5,000	5,000
Category: 52 - CONTRACTUAL Total		208,381	220,373	220,373	223,939
Category: 53 - GENERAL SERVICES					
01-402-53120.00000	CHEMICALS	-	250	250	250
01-402-53140.00000	OFFICE SUPPLIES	112	120	120	120
01-402-53160.00000	WEARING APPAREL	3,065	3,150	3,150	3,150
01-402-53180.00000	SMALL TOOLS	1,666	1,000	1,026	1,000
01-402-53220.00000	STREET SIGNS & MARKINGS	9,791	10,000	10,000	10,000
01-402-53230.00000	GAS & OIL	16,108	15,575	15,575	15,575
01-402-53320.00000	OPERATING SUPPLIES	615	1,200	1,200	1,200
Category: 53 - GENERAL SERVICES Total		31,356	31,295	31,321	31,295

Fund: 01 - GENERAL FUND

402 - STREET MAINTENANCE EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-402-54110.00000	VEHICLE MAINTENANCE	3,577	5,000	5,000	5,000
01-402-54120.00000	MACHINERY MAINTENANCE	2,251	5,500	5,500	5,000
01-402-54140.00000	OTHER EQUIPMENT MAINTENANCE	211	1,000	1,000	1,000
01-402-54220.00000	RIGHT OF WAY MAINTENANCE	193,801	225,217	225,217	200,000
01-402-54230.00000	STREET CUTS	309	10,000	10,000	10,000
01-402-54251.00000	BRIDGE MAINTENANCE	-	20,000	20,000	20,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		200,150	266,717	266,717	241,000
Category: 55 - CAPITAL OUTLAY					
01-402-55140.00000	OTHER EQUIPMENT	104,910	26,000	26,000	48,000
Category: 55 - CAPITAL OUTLAY Total		104,910	26,000	26,000	48,000
Department: 402 - STREET MAINTENANCE Total		956,901	977,233	974,130	978,687

Parks and Recreation

General Fund

Parks & Leisure Services Division

Department 501

Program Description

The Parks and Recreation Department is responsible for ensuring that each resident of the city has the opportunity and the means by which to use their leisure time to its fullest potential, as well as the day-to-day administration of all parks and leisure services programs including recreation, park maintenance, cemeteries, library, senior citizen center, and Splashville Aquatic Center. The department achieves this responsibility by professional supervisors and employees offering a broad range of teams and individual activities on both a high and low organizational level. The Parks and Recreation Department maintains all the city's public facilities whether it is indoors or outdoors. It is responsible for assuring that all of these facilities continue to reflect both the beauty and heritage of the City of Stephenville, while remaining safe and usable by all citizens and visitors alike. Residents have the opportunity to participate in any type of leisure activities from cultural to physical. The opportunity is also available for simple aesthetic enjoyment, whether it is the use of our outdoor facilities or viewing a sampling of regional arts and crafts offered from time to time.

The Parks and Recreation Department is also responsible for maintain each of the city-owned cemeteries at a level, which shows the greatest amount of understanding and respect to the citizens of Stephenville. The department's personnel are responsible for selling and keeping records on all cemetery lots.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Director of Parks & Leisure Services	1	1	1
Recreation Superintendent	1	1	1
Recreation Coordinator	2	2	2
Aquatics Manager	1	1	1
Athletic Field Maintenance	1	1	1
P/T Athletic Field Maintenance	0.462	0.462	0.462
Park Maintenance Superintendent	1	1	1
Park Property Supervisor	1	1	1
Light Equipment Operator	4	4	4
Seasonal Park Maintenance	0.923	0.923	0.923
Cemetery Property Supervisor	1	1	1
P/T Cemetery Maintenance	0.725	0.725	0.725
P/T Janitor	0.15	0.15	0.15
TOTAL	15.26	15.26	15.26

Performance Objectives

- 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 minimum costs to the citizens.
- Maintain 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

**Fund: 01 - GENERAL FUND
501 - PARKS & RECREATION EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-501-51110.00000	SALARIES	507,754	541,196	510,508	544,624
01-501-51120.00000	OVERTIME	11,321	5,214	5,214	5,267
01-501-51130.00000	PART-TIME WAGES	157,973	191,807	131,855	194,889
01-501-51140.00000	ON CALL PAY	5,100	5,200	5,200	5,200
01-501-51150.00000	INCENTIVE PAY	471	360	360	360
01-501-51170.00000	SICK TIME BUY BACK	1,734	7,209	3,678	7,776
01-501-51180.00000	ONE-TIME PAY ADJUSTMENT	3,619	5,616	4,738	5,661
01-501-51210.00000	RETIREMENT	37,890	45,819	39,750	50,812
01-501-51220.00000	SOCIAL SECURITY	52,305	58,802	51,414	59,240
01-501-51230.00000	WORKER'S COMPENSATION	21,939	23,019	23,288	13,692
01-501-51250.00000	GROUP INSURANCE	101,089	96,940	84,692	101,614
01-501-51260.00000	CAR ALLOWANCE	3,600	3,600	3,600	3,600
01-501-51270.00000	CELL PHONE ALLOWANCE	600	600	600	600
Category: 51 - PERSONNEL Total		905,396	985,382	864,897	993,335
Category: 52 - CONTRACTUAL					
01-501-52110.00000	POSTAGE	1,520	2,100	2,100	1,800
01-501-52120.00000	COMMUNICATIONS	6,968	6,390	6,390	6,390
01-501-52130.00000	PRINTING	123	255	255	255
01-501-52140.00000	ADVERTISING & PUBLIC NOTICES	7,495	7,500	7,500	7,200
01-501-52150.00000	EDUCATION & TRAINING	15,556	23,930	23,930	12,460
01-501-52240.00000	INSURANCE	11,776	12,376	12,376	12,170
01-501-52311.00000	RENTAL	2,774	3,299	3,299	3,299
01-501-52510.00000	UTILITIES	109,950	124,000	124,000	124,000
01-501-52520.00000	DUES & SUBSCRIPTIONS	2,408	3,122	3,122	2,585
01-501-52531.00000	OUTSIDE PROFESSIONALS	90,871	82,675	82,675	101,175
01-501-52542.00000	SPECIAL SERVICES	23,057	25,250	25,250	36,725
01-501-52550.00000	DAMAGE CLAIMS	420	-	-	-
01-501-52600.00000	PEST AND GERM CONTROL	603	550	550	550



**Fund: 01 - GENERAL FUND
501 - PARKS & RECREATION EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
01-501-52610.00000	CONTRACT SVC.-OTHER	878	-	229	-
01-501-52620.00000	JANITORIAL SERVICE	-	-	207	-
01-501-52640.00000	SPECIAL EVENTS	91,000	84,500	84,500	85,500
01-501-52642.00000	TOURNAMENT EXPENDITURES	-	-	-	23,828
01-501-52650.00000	MAINTENANCE REIMBURSEMENT	(6,700)	(6,700)	(6,700)	(6,700)
Category: 52 - CONTRACTUAL Total		358,699	369,247	369,683	411,237
Category: 53 - GENERAL SERVICES					
01-501-53100.00000	ATHLETIC FIELD CHEMICALS	7,463	-	5,145	-
01-501-53110.00000	AGRICULTURAL & CHEMICAL	2,692	11,000	11,000	11,000
01-501-53132.00000	REC. SUPPLIES-OTHER	-	250	250	10,000
01-501-53133.00000	REC. SUPPLIES-ADULT	16,915	16,000	16,000	9,959
01-501-53134.00000	REC. SUPPLIES-YOUTH	69,666	86,037	70,000	76,162
01-501-53140.00000	OFFICE SUPPLIES	2,692	3,000	3,000	2,200
01-501-53155.00000	CONCESSION SUPPLIES	5,535	5,000	5,000	5,000
01-501-53160.00000	WEARING APPAREL	2,394	3,810	3,810	3,600
01-501-53170.00000	PHOTO & DUPLICATION	1,741	850	1,300	400
01-501-53180.00000	SMALL TOOLS	1,614	1,800	1,800	1,800
01-501-53210.00000	JANITORIAL SUPPLIES	6,340	5,500	5,500	5,000
01-501-53230.00000	GAS & OIL	14,093	15,000	10,000	12,000
01-501-53320.00000	OPERATING SUPPLIES	6,262	16,750	16,750	16,675
01-501-53321.20190	OPERATING SUPPLIES - COVID-19	-	-	3,173	-
01-501-53330.00000	COMPUTER SUPPLIES	1,376	3,300	3,300	3,000
Category: 53 - GENERAL SERVICES Total		138,782	168,297	156,028	156,796
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-501-54110.00000	VEHICLE MAINTENANCE	6,056	5,250	5,250	5,250
01-501-54120.00000	MACHINERY MAINTENANCE	10,173	5,050	6,500	5,050
01-501-54130.00000	OFFICE EQUIPMENT	546	2,000	2,000	1,000
01-501-54140.00000	EQUIPMENT MAINTENANCE	3,849	2,200	12,000	2,200
01-501-54160.00000	COMPUTER MAINTENANCE	1,601	2,500	2,500	2,500

**Fund: 01 - GENERAL FUND
501 - PARKS & RECREATION EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
01-501-54210.00000	BUILDING MAINTENANCE	11,278	20,500	20,500	20,000
01-501-54250.00000	CEMETERY MAINTENANCE	3,770	5,000	5,000	4,500
01-501-54260.00000	LIGHT SYSTEM MAINTENANCE	7,043	10,000	10,000	6,000
01-501-54270.00000	PARK MAINTENANCE	49,652	38,755	52,000	39,000
01-501-54280.00000	BOSQUE RIVER TRAIL MAINTENANCE	472	2,500	2,500	2,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		94,439	93,755	118,250	87,500
Category: 55 - CAPITAL OUTLAY					
01-501-55141.00000	RECREATION EQUIPMENT	-	13,645	13,645	-
01-501-55200.00000	BUILDING MAINTENANCE	-	-	16,639	68,299
01-501-55250.00000	STREETS/SIDEWALKS	-	290,678	44,721	343,957
01-501-55265.00000	REC HALL IMPROVEMENTS	-	-	15,300	-
01-501-55270.03250	PARKLAND DEDICATION IMPROVEMENT	24,637	72,000	72,000	50,000
01-501-55272.00000	PARK IMPROVEMENTS	106,983	3,340	3,340	-
01-501-55330.20190	MEDIAN IMPROVEMENTS	-	441,000	37,250	410,775
Category: 55 - CAPITAL OUTLAY Total		131,620	820,663	202,895	873,031
Department: 501 - PARKS & RECREATION Total		1,628,936	2,437,344	1,711,753	2,521,899

Library

General Fund

Parks & Leisure Services Division

Department 504

Program Description

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

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Library Manager	1	1	1
Children’s Program Coordinator	1	1	1
Clerk	2	2	2
TOTAL	4	4	4

Performance Objectives

- Provide open and equal access to information.
- Develop on-going 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.

**Fund: 01 - GENERAL FUND
504 - LIBRARY EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
Category: 51 - PERSONNEL					
01-504-51110.00000	SALARIES	129,167	136,511	136,511	138,456
01-504-51170.00000	SICK TIME BUY BACK	1,099	2,085	2,085	2,109
01-504-51180.00000	ONE-TIME PAY ADJUSTMENT	1,310	1,346	1,346	1,362
01-504-51210.00000	RETIREMENT	8,704	10,851	10,851	12,134
01-504-51220.00000	SOCIAL SECURITY	9,981	10,705	10,705	10,857
01-504-51230.00000	WORKER'S COMPENSATION	617	619	619	402
01-504-51250.00000	GROUP INSURANCE	30,988	29,340	29,340	31,208
Category: 51 - PERSONNEL Total		181,866	191,457	191,457	196,528
Category: 52 - CONTRACTUAL					
01-504-52110.00000	POSTAGE	540	600	600	600
01-504-52120.00000	COMMUNICATIONS	137	60	60	25
01-504-52130.00000	PRINTING	-	1,090	1,090	1,000
01-504-52140.00000	ADVERTISING & PUBLIC NOTICES	71	250	250	250
01-504-52150.00000	EDUCATION & TRAINING	-	1,700	1,700	1,300
01-504-52240.00000	INSURANCE	1,460	1,559	1,559	1,559
01-504-52311.00000	RENTAL	690	800	800	690
01-504-52510.00000	UTILITIES	9,698	11,000	11,000	11,000
01-504-52520.00000	DUES & SUBSCRIPTIONS	1,305	1,000	1,000	1,000
01-504-52542.00000	SPECIAL SERVICES	162	200	200	200
01-504-52600.00000	PEST AND GERM CONTROL	201	250	250	250
01-504-52640.00000	SPECIAL EVENTS	1,985	2,000	2,000	1,400
Category: 52 - CONTRACTUAL Total		16,248	20,509	20,509	19,274
Category: 53 - GENERAL SERVICES					
01-504-53130.00000	BOOKS & EDUCATIONAL MATERIAL	11,512	13,000	13,000	12,000
01-504-53140.00000	OFFICE SUPPLIES	930	1,000	1,000	900
01-504-53170.00000	PHOTO & DUPLICATION	756	750	750	325
01-504-53210.00000	JANITORIAL SUPPLIES	989	1,500	1,500	1,400
01-504-53320.00000	OPERATING SUPPLIES	7,874	5,750	5,750	4,550

**Fund: 01 - GENERAL FUND
504 - LIBRARY EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
01-504-53330.00000	COMPUTER SUPPLIES	1,882	1,500	1,500	1,500
01-504-53331.00000	ELECTRONIC SUPPLIES	3,421	3,000	3,000	3,420
Category: 53 - GENERAL SERVICES Total		27,364	26,500	26,500	24,095
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-504-54140.00000	EQUIPMENT MAINTENANCE	881	1,500	1,500	1,000
01-504-54160.00000	COMPUTER MAINTENANCE	5,344	6,000	6,000	4,800
01-504-54210.00000	BUILDING MAINTENANCE	6,576	6,000	6,000	4,500
Category: 54 - MACHINE & EQUIPMENT MAINT Total		12,800	13,500	13,500	10,300
Department: 504 - LIBRARY Total		238,279	251,966	251,966	250,197

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Senior Citizens

General Fund

Parks & Leisure Services Division

Department 506

Program Description

The Senior Citizen Department is responsible for seeing that every senior citizen resident of Stephenville has the opportunity and the means by which to use their leisure time to its fullest potential, and to provide the opportunity for recreation programs, congregate meals, transportation and leisure activities from cultural to physical.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Senior Citizens Coordinator	1	1	1
P/T Senior Citizen Assistant	0.961	0.961	0.961
P/T Janitor	0.45	0.45	0.45
TOTAL	2.411	2.411	2.411

Performance Objectives

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

**Fund: 01 - GENERAL FUND
506 - SENIOR CENTER EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-506-51110.00000	SALARIES	39,211	39,918	39,918	40,510
01-506-51120.00000	OVERTIME	2,149	-	-	-
01-506-51130.00000	PART-TIME WAGES	14,573	25,381	25,381	26,616
01-506-51170.00000	SICK TIME BUY BACK	-	737	737	747
01-506-51180.00000	ONE-TIME PAY ADJUSTMENT	559	637	637	655
01-506-51210.00000	RETIREMENT	2,904	3,876	3,876	4,331
01-506-51220.00000	SOCIAL SECURITY	4,001	5,100	5,100	5,242
01-506-51230.00000	WORKER'S COMPENSATION	2,275	2,120	2,120	1,289
01-506-51250.00000	GROUP INSURANCE	7,485	7,335	7,335	7,802
Category: 51 - PERSONNEL Total		73,158	85,104	85,104	87,192
Category: 52 - CONTRACTUAL					
01-506-52110.00000	POSTAGE	1,389	1,200	1,200	1,202
01-506-52120.00000	COMMUNICATIONS	336	900	900	332
01-506-52130.00000	PRINTING	58	330	330	330
01-506-52140.00000	ADVERTISING & PUBLIC NOTICES	826	1,080	1,080	800
01-506-52150.00000	EDUCATION & TRAINING	160	-	-	-
01-506-52240.00000	INSURANCE	1,755	1,793	1,793	1,868
01-506-52311.00000	RENTAL	1,510	1,600	1,600	690
01-506-52510.00000	UTILITIES	9,328	10,000	10,000	10,000
01-506-52520.00000	DUES & SUBSCRIPTIONS	-	-	-	100
01-506-52531.00000	OUTSIDE PROFESSIONALS	6,055	7,200	7,200	3,800
01-506-52534.00000	SENIOR CITIZEN DANCE	9,499	10,000	10,000	8,400
01-506-52542.00000	SPECIAL SERVICES	208	300	300	280
01-506-52600.00000	PEST AND GERM CONTROL	451	500	500	456
01-506-52610.00000	CONTRACT SERVICES	6,788	7,200	7,200	7,200
Category: 52 - CONTRACTUAL Total		38,364	42,103	42,103	35,458

**Fund: 01 - GENERAL FUND
506 - SENIOR CENTER EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
Category: 53 - GENERAL SERVICES					
01-506-53131.00000	RECREATION SUPPLIES	3,309	3,225	3,225	3,140
01-506-53140.00000	OFFICE SUPPLIES	748	750	750	750
01-506-53160.00000	WEARING APPAREL	208	300	300	-
01-506-53170.00000	PHOTO & DUPLICATION	280	500	500	500
01-506-53210.00000	JANITORIAL SUPPLIES	1,358	1,500	1,500	2,370
01-506-53320.00000	OPERATING SUPPLIES	5,370	4,000	4,000	5,150
01-506-53330.00000	COMPUTER SUPPLIES	87	1,000	1,000	1,000
01-506-53360.00000	VENDING MACHINE SUPPLIES	130	100	100	50
Category: 53 - GENERAL SERVICES Total		11,492	11,375	11,375	12,960
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-506-54130.00000	OFFICE EQUIPMENT MAINTENANCE	377	500	500	500
01-506-54140.00000	OTHER EQUIPMENT MAINTENANCE	419	500	500	500
01-506-54210.00000	BUILDING MAINTENANCE	13,867	9,000	9,000	4,500
Category: 54 - MACHINE & EQUIPMENT MAINT Total		14,663	10,000	10,000	5,500
Department: 506 - SENIOR CENTER Total		137,677	148,582	148,582	141,110

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Splashville Aquatic Center

General Fund

Parks & Leisure Services Division

Department 507

Program Description

The Splashville Aquatic Center is responsible for providing a variety of water related recreational activities for the citizens of Stephenville. Programs and activities include swim lessons, swim team, water aerobics, birthday celebrations, special events and corporate gatherings. All employees in this department are seasonal.

Performance Objectives

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



**Fund: 01 - GENERAL FUND
507 - AQUATIC CENTER EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
Category: 51 - PERSONNEL					
01-507-51120.00000	OVERTIME	56	-	-	-
01-507-51130.00000	PART-TIME WAGES	105,428	112,636	112,636	112,636
01-507-51220.00000	SOCIAL SECURITY	8,105	8,616	8,616	8,616
01-507-51230.00000	WORKERS COMPENSATION	3,728	3,532	3,532	1,980
Category: 51 - PERSONNEL Total		117,317	124,784	124,784	123,232
Category: 52 - CONTRACTUAL					
01-507-52110.00000	POSTAGE	-	250	250	250
01-507-52120.00000	COMMUNICATIONS	500	2,000	2,000	1,530
01-507-52140.00000	ADVERTISING & PUBLIC NOTICES	982	1,000	1,000	1,000
01-507-52150.00000	EDUCATION & TRAINING	1,750	850	850	1,500
01-507-52240.00000	INSURANCE	3,596	3,423	3,423	3,722
01-507-52510.00000	UTILITIES	34,941	40,000	40,000	35,000
01-507-52520.00000	DUES & SUBSCRIPTIONS	-	125	125	100
01-507-52600.00000	PEST AND GERM CONTROL	201	250	250	200
01-507-52640.00000	SPECIAL EVENTS	265	3,000	3,000	2,200
Category: 52 - CONTRACTUAL Total		42,235	50,898	50,898	45,502
Category: 53 - GENERAL SERVICES					
01-507-53121.00000	CHEMICALS AND POOL SUPPLIES	13,276	15,000	15,000	15,000
01-507-53123.00000	AQUATIC SUPPLIES	1,413	1,500	1,500	1,500
01-507-53155.00000	CONCESSION SUPPLIES	12,495	13,000	13,000	13,000
01-507-53160.00000	WEARING APPAREL	2,260	2,000	2,000	2,000
01-507-53210.00000	JANITORIAL SUPPLIES	1,011	1,000	1,000	1,000
01-507-53320.00000	OPERATING SUPPLIES	2,767	2,000	2,000	1,975
01-507-53330.00000	COMPUTER SUPPLIES	-	500	500	500
Category: 53 - GENERAL SERVICES Total		33,222	35,000	35,000	34,975
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-507-54130.00000	OFFICE EQUIPMENT MAINTENANCE	142	500	500	500
01-507-54140.00000	OTHER EQUIPMENT MAINTENANCE	775	1,150	1,150	1,000
01-507-54160.00000	COMPUTER MAINTENANCE	-	1,000	1,000	800



**Fund: 01 - GENERAL FUND
507 - AQUATIC CENTER EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
01-507-54210.00000	BUILDING MAINTENANCE	5,230	8,850	8,850	8,850
01-507-54253.00000	SWIMMING POOL MAINTENANCE	9,270	68,000	68,000	40,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		15,418	79,500	79,500	51,150
Department: 507 - AQUATIC CENTER Total		208,193	290,182	290,182	254,859



Fire & EMS

General Fund

Fire Department Division

Department 601

Program Description

The mission of the Stephenville Fire Department is to preserve and protect life and property while safeguarding the environment and the city’s economic base. The mission is accomplished through a coordinated program of services, which includes fire rescue, fire suppression and prevention, hazardous material mitigation, code enforcement, business facility inspections, home inspections, arson investigation toward prosecution, first aid and public education about fire safety and prevention. The department provides emergency medical services for the city, providing pre-hospital care and emergency ambulance transportation of the sick and injured to the hospital. The department also includes volunteers that provides back-up manpower for the on-duty paid firefighting personnel, primarily in the area of fire suppression. The department usually maintains between 10 and 15 volunteer members.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Training Officer	1	1	1
Administrative Assistant	1	1	1
Fire Marshall	1	1	1
Fire Inspector	1	1	1
Battalion Chief	2	2	2
Fire Captain	3	3	3
Fire Lieutenant	3	3	3
Firefighter/EMT	18	18	21
P/T Janitor	0.075	0.075	0.075
TOTAL	32.075	32.075	35.075

Performance Objectives

- Maintain 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 # 2.
- Complete plan reviews in a timely manner and oversee business facility inspections.
- Oversee arson investigations.

**Fund: 01 - GENERAL FUND
601 - FIRE DEPARTMENT EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
Category: 51 - PERSONNEL					
01-601-51110.00000	SALARIES	1,647,137	1,801,303	1,691,173	2,001,774
01-601-51111.00000	SALARY VACANCY SAVINGS	-	-	-	(174,279)
01-601-51120.00000	OVERTIME	251,425	219,288	342,893	236,547
01-601-51130.00000	PART TIME WAGES	484	1,477	1,477	1,654
01-601-51150.00000	INCENTIVE PAY	88,086	88,920	88,920	76,320
01-601-51170.00000	SICK TIME BUY BACK	2,590	10,799	5,528	15,011
01-601-51180.00000	ONE-TIME PAY ADJUSTMENT	14,880	17,800	16,096	19,805
01-601-51210.00000	RETIREMENT	135,687	165,394	149,501	200,575
01-601-51220.00000	SOCIAL SECURITY	149,524	166,355	168,629	182,347
01-601-51230.00000	WORKER'S COMPENSATION	58,141	75,457	77,658	56,355
01-601-51250.00000	GROUP INSURANCE	230,709	229,826	203,903	254,034
01-601-51260.00000	CAR ALLOWANCE	3,600	3,600	3,600	3,600
01-601-51310.00000	VOLUNTEER FIRE RETIREMENT	2,650	2,700	2,700	2,500
Category: 51 - PERSONNEL Total		2,584,914	2,782,919	2,752,078	2,876,243
Category: 52 - CONTRACTUAL					
01-601-52110.00000	POSTAGE	231	250	250	250
01-601-52120.00000	COMMUNICATIONS	10,479	10,632	10,632	10,695
01-601-52140.00000	ADVERTISING	307	-	-	-
01-601-52150.00000	TRAINING & EDUCATION	26,606	25,700	25,700	25,172
01-601-52151.00000	TRAINING & EDUCATION-EMS	14,667	14,400	11,400	10,976
01-601-52240.00000	INSURANCE	19,246	21,785	24,853	24,853
01-601-52311.00000	RENTAL	1,320	1,320	1,320	1,320
01-601-52510.00000	UTILITIES	22,689	21,000	29,304	22,400
01-601-52520.00000	DUES & SUBSCRIPTIONS	2,674	3,000	2,000	2,747
01-601-52521.00000	DUES & SUBSCRIPTIONS-EMS	1,333	1,000	1,000	310
01-601-52531.00000	OUTSIDE PROFESSIONALS	300	-	-	-
01-601-52535.00000	OUTSIDE PROFESSIONALS-EMS	15,629	15,800	15,800	16,318
01-601-52542.00000	SPECIAL SERVICES	140	2,000	2,000	-



**Fund: 01 - GENERAL FUND
601 - FIRE DEPARTMENT EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
01-601-52550.00000	DAMAGE CLAIMS	-	-	65	-
01-601-52550.20190	DAMAGE CLAIMS	-	-	31,770	-
01-601-52580.00000	STATE FEES	2,115	3,160	3,160	2,775
01-601-52581.00000	STATE FEES-EMS	642	2,100	2,100	1,622
01-601-52590.00000	DEPLOYMENT COSTS	720	-	1,118	-
01-601-52600.00000	PEST AND GERM CONTROL	402	450	450	430
01-601-52609.00000	VOLUNTEER FIRE - WATER	4,524	6,000	6,000	6,000
01-601-52610.00000	OTHER CONTRACTUAL SERVICES	4,056	4,000	4,000	6,817
Category: 52 - CONTRACTUAL Total		128,079	132,597	172,922	132,685
Category: 53 - GENERAL SERVICES					
01-601-53112.00000	TACTICAL MEDICAL SUPPLIES	-	10,000	2,000	3,500
01-601-53122.00000	AMBULANCE SUPPLIES	58,500	50,000	50,000	50,000
01-601-53130.00000	BOOKS & EDUCATIONAL MATERIAL	2,904	1,120	1,120	2,372
01-601-53140.00000	OFFICE SUPPLIES	1,290	1,500	1,500	1,000
01-601-53160.00000	WEARING APPAREL	25,842	36,100	30,000	39,488
01-601-53170.00000	PHOTO & DUPLICATION	486	200	360	1,700
01-601-53180.00000	SMALL TOOLS	8,509	20,000	16,000	19,957
01-601-53181.00000	SMALL TOOLS-EMS	497	5,700	2,000	5,396
01-601-53210.00000	JANITORIAL SUPPLIES	4,224	4,000	4,000	5,800
01-601-53230.00000	GAS & OIL	11,141	14,000	10,000	13,000
01-601-53231.00000	GAS & OIL-EMS	11,111	13,200	7,000	12,000
01-601-53320.00000	OPERATING SUPPLIES	1,543	2,505	2,505	2,400
01-601-53321.20190	OPERATING SUPPLIES - COVID-19	-	-	24,000	-
01-601-53330.00000	COMPUTER SUPPLIES	1,213	3,000	1,500	3,000
Category: 53 - GENERAL SERVICES Total		127,260	161,325	151,985	159,613
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-601-54110.00000	VEHICLE MAINTENANCE	32,845	25,000	25,000	25,040
01-601-54110.00001	VEHICLE MAINTENANCE-EMS	2,023	6,250	10,000	6,400
01-601-54120.00000	MACHINERY MAINTENANCE	-	4,000	2,000	4,000

**Fund: 01 - GENERAL FUND
601 - FIRE DEPARTMENT EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
01-601-54130.00000	OFFICE EQUIPMENT MAINTENANCE	-	3,000	1,000	3,000
01-601-54140.00000	OTHER EQUIPMENT MAINTENANCE	4,944	5,230	5,230	5,000
01-601-54160.00000	COMPUTER MAINTENANCE	6,999	7,000	7,000	7,000
01-601-54210.00000	BUILDING MAINTENANCE	36,247	30,000	30,000	19,826
Category: 54 - MACHINE & EQUIPMENT MAINT Total		83,058	80,480	80,230	70,266
Category: 55 - CAPITAL OUTLAY					
01-601-55110.00000	VEHICLES	822,541	382,057	382,057	-
01-601-55140.00000	OTHER EQUIPMENT	32,178	-	-	-
Category: 55 - CAPITAL OUTLAY Total		854,719	382,057	382,057	-
Category: 56 - BANK CHARGES					
01-601-56100.00000	BANK CHARGES	1,000	-	-	-
Category: 56 - BANK CHARGES Total		1,000	-	-	-
Category: 57 - DEBT SERVICE					
01-601-57550.00000	LEASE INTEREST	8,721	39,628	39,628	33,703
01-601-57600.00000	LEASE PRINCIPAL	253,831	192,197	192,197	198,123
Category: 57 - DEBT SERVICE Total		262,552	231,825	231,825	231,826
Department: 601 - FIRE DEPARTMENT Total		4,041,581	3,771,203	3,771,097	3,470,633



Police

General Fund

Police Department Division

Department 701

Program Description

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

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Police Chief	1	1	1
Assistant Police Chief	1	1	1
Administrative Assistant	1	1	1
Lieutenant	5	5	5
Police Sergeant	7	7	7
Patrol Officer	18	18	18
Dispatch Supervisor	1	1	1
Dispatcher	11	11	11
Records Clerk	2	2	2
Investigator	5	5	5
Civilian Officer	1	1	1
Property/CSI Technician	1	1	1
School Resource Officer	1	2	2
Animal Control Officer	2	2	2
P/T Janitor	0.405	0.405	0.405
TOTAL	58.405	58.405	58.405

Performance Objectives

- 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 by police officers and the general 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 in 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.

Fund: 01 - GENERAL FUND
701 - POLICE DEPARTMENT EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
01-701-51110.00000	SALARIES	2,740,645	3,143,759	2,887,209	3,159,341
01-701-51111.00000	SALARY VACANCY SAVINGS	-	-	-	(222,277)
01-701-51120.00000	OVERTIME	250,086	277,331	260,199	279,170
01-701-51130.00000	PART-TIME WAGES	4,531	7,983	3,000	8,936
01-701-51140.00000	ON CALL PAY	42,890	26,000	44,542	27,250
01-701-51150.00000	INCENTIVE PAY	47,445	57,840	57,840	48,000
01-701-51160.00000	SHIFT DIFFERENTIAL	23,834	26,900	26,900	28,150
01-701-51170.00000	SICK TIME BUY BACK	5,769	34,168	16,740	27,181
01-701-51180.00000	ONE-TIME PAY ADJUSTMENT	25,756	31,154	26,427	31,318
01-701-51210.00000	RETIREMENT	210,777	277,472	228,264	306,531
01-701-51220.00000	SOCIAL SECURITY	231,907	278,120	257,730	278,169
01-701-51230.00000	WORKER'S COMPENSATION	101,675	98,302	101,563	63,757
01-701-51250.00000	GROUP INSURANCE	417,451	426,761	392,479	447,109
01-701-51260.00000	CAR ALLOWANCE	3,600	3,600	3,600	3,600
01-701-51280.00000	CLOTHING ALLOWANCE	7,000	7,200	7,200	7,200
Category: 51 - PERSONNEL Total		4,113,365	4,696,590	4,313,693	4,493,435
Category: 52 - CONTRACTUAL					
01-701-52110.00000	POSTAGE	1,604	1,500	2,200	2,000
01-701-52120.00000	COMMUNICATIONS	38,765	39,000	39,000	40,000
01-701-52130.00000	PRINTING	-	100	100	1,200
01-701-52150.00000	EDUCATION & TRAINING	83,803	63,000	63,000	64,125
01-701-52161.00000	INVESTIGATIVE TRAVEL EXPENSE	1,831	3,000	3,000	3,000
01-701-52240.00000	INSURANCE	43,965	48,050	43,769	43,769
01-701-52250.00000	INTER-AGENCY AGREEMENT	1,301	20,392	20,392	10,000
01-701-52311.00000	RENTAL	34,703	36,500	36,500	38,000
01-701-52510.00000	UTILITIES	22,192	20,000	20,000	20,000
01-701-52520.00000	DUES & SUBSCRIPTIONS	1,553	1,530	1,530	2,500
01-701-52531.00000	OUTSIDE PROFESSIONALS	39,140	32,900	32,900	32,000

Fund: 01 - GENERAL FUND
701 - POLICE DEPARTMENT EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
01-701-52542.00000	SPECIAL SERVICES	257	100	303	100
01-701-52550.00000	DAMAGE CLAIMS	16,564	-	3,385	-
01-701-52550.20190	DAMAGE CLAIMS	-	-	435,167	-
01-701-52600.00000	PEST AND GERM CONTROL	201	201	201	201
01-701-52615.00000	DRUG ENFORCEMENT	8,582	12,000	12,000	5,000
01-701-52630.00000	PRISONER CONTRACT	14,400	15,000	15,000	15,000
Category: 52 - CONTRACTUAL Total		308,862	293,273	728,447	276,895
Category: 53 - GENERAL SERVICES					
01-701-53130.00000	BOOKS & EDUCATIONAL MATERIAL	439	1,000	1,000	1,000
01-701-53140.00000	OFFICE SUPPLIES	5,929	5,500	5,500	5,500
01-701-53160.00000	WEARING APPAREL	36,844	44,075	44,075	45,000
01-701-53161.00000	BODY ARMOR	11,702	-	-	-
01-701-53170.00000	PHOTO & DUPLICATION	759	900	900	900
01-701-53210.00000	JANITORIAL SUPPLIES	2,160	2,500	2,500	2,500
01-701-53230.00000	GAS & OIL	59,596	48,210	48,210	45,000
01-701-53320.00000	OPERATING SUPPLIES	27,027	27,924	27,924	27,000
01-701-53321.20190	OPERATING SUPPLIES - COVID-19	-	-	7,200	-
01-701-53330.00000	COMPUTER SUPPLIES	12,480	13,968	13,968	27,000
01-701-53340.00000	ANIMAL SHELTER	19,000	25,000	25,000	25,000
01-701-53350.00000	K-9 PROGRAM SUPPLIES	6,462	3,000	3,910	4,000
Category: 53 - GENERAL SERVICES Total		182,399	172,077	180,187	182,900
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-701-54110.00000	VEHICLE MAINTENANCE	24,962	25,000	25,488	25,000
01-701-54130.00000	OFFICE EQUIPMENT MAINTENANCE	132,778	136,002	136,002	157,000
01-701-54140.00000	OTHER EQUIPMENT MAINTENANCE	1,152	2,500	2,500	-
01-701-54210.00000	BUILDING MAINTENANCE	7,147	10,000	10,000	10,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		166,040	173,502	173,990	192,000
Category: 55 - CAPITAL OUTLAY					
01-701-55110.00000	VEHICLE	163,823	54,961	54,961	99,000

Fund: 01 - GENERAL FUND
701 - POLICE DEPARTMENT EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
01-701-55140.00000	OTHER EQUIPMENT	21,595	67,730	67,730	-
01-701-55140.20170	OTHER EQUIPMENT-JAG RADIO GRANT	-	65,000	65,000	-
01-701-55140.20190	OTHER EQUIPMENT-NIBRS GRANT	-	338,758	338,758	-
01-701-55140.20191	OTHER EQUIPMENT-COVID 19 GRANT	-	-	111,240	-
01-701-55155.00000	K-9 PROGRAM	7,957	25,035	25,035	-
01-701-55200.00000	BUILDING IMPROVEMENT	-	252,322	252,322	-
Category: 55 - CAPITAL OUTLAY Total		193,376	803,806	915,046	99,000
Category: 56 - BANK CHARGES					
01-701-56100.00000	BANK CHARGES	7	-	-	-
Category: 56 - BANK CHARGES Total		7	-	-	-
Category: 57 - DEBT SERVICE					
01-701-57550.00000	LEASE INTEREST	9,063	10,837	10,837	6,275
01-701-57600.00000	LEASE PRINCIPAL	113,068	111,294	111,294	81,073
Category: 57 - DEBT SERVICE Total		122,131	122,131	122,131	87,348
Department: 701 - POLICE DEPARTMENT Total		5,086,180	6,261,379	6,433,494	5,331,578

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Development Services

General Fund

Development Services Division

Department 801

Program Description

The Development Services Department provides planning, development services, building inspection services, and code compliance. Planning and development services responsibilities include processing zoning changes, specific use permit requests, and abandonment requests; processing Board of Adjustment variance requests, and reviewing and processing subdivision plats; providing administrative support for Planning and Zoning Commission and 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 for conditions which are detrimental to their health and safety through enforcement of environmental and consumer health-related statutes.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Director of Development Services	1	1	1
Planner	0	0	1
Building Official	1	1	1
Building Inspector	1	1	1
Permit Technician	1	1	1
Code Compliance Inspector	1	1	1
TOTAL	5	5	6

Performance Objectives

- 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.

**Fund: 01 - GENERAL FUND
801 - DEVELOPMENT SERVICES EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
Category: 51 - PERSONNEL					
01-801-51110.00000	SALARIES	293,309	266,545	258,069	353,163
01-801-51120.00000	OVERTIME	841	536	536	599
01-801-51150.00000	INCENTIVE PAY	789	720	720	-
01-801-51170.00000	SICK TIME BUY BACK	3,422	1,250	-	-
01-801-51180.00000	ONE-TIME PAY ADJUSTMENT	2,664	1,546	1,546	3,524
01-801-51210.00000	RETIREMENT	20,387	22,853	18,125	31,341
01-801-51220.00000	SOCIAL SECURITY	22,566	22,534	20,143	28,036
01-801-51230.00000	WORKER'S COMPENSATION	1,959	1,692	1,696	1,110
01-801-51250.00000	GROUP INSURANCE	41,743	38,029	29,846	42,589
01-801-51260.00000	CAR ALLOWANCE	2,550	3,600	3,600	3,600
01-801-51270.00000	CELL PHONE ALLOWANCE	2,200	2,400	2,400	2,400
Category: 51 - PERSONNEL Total		392,433	361,705	336,681	466,362
Category: 52 - CONTRACTUAL					
01-801-52110.00000	POSTAGE	5,258	4,000	4,000	4,000
01-801-52120.00000	COMMUNICATIONS	2,000	2,000	2,000	2,000
01-801-52130.00000	PRINTING	231	400	400	250
01-801-52140.00000	ADVERTISING & PUBLIC NOTICES	3,283	3,000	3,000	3,200
01-801-52150.00000	TRAINING & EDUCATION	10,464	5,635	5,635	6,770
01-801-52240.00000	INSURANCE	1,424	1,684	1,715	1,715
01-801-52520.00000	DUES & SUBSCRIPTIONS	2,176	1,700	1,700	585
01-801-52531.00000	OUTSIDE PROFESSIONALS	90,847	90,902	90,902	45,204
01-801-52542.00000	SPECIAL SERVICES	29,215	20,000	20,000	19,950
Category: 52 - CONTRACTUAL Total		144,899	129,321	129,352	83,674
Category: 53 - GENERAL SERVICES					
01-801-53130.00000	BOOKS & EDUCATIONAL MATERIAL	772	1,000	1,000	500
01-801-53140.00000	OFFICE SUPPLIES	1,541	1,450	2,000	1,000
01-801-53160.00000	WEARING APPAREL	103	750	750	300
01-801-53170.00000	PHOTO & DUPLICATION	237	500	500	500

**Fund: 01 - GENERAL FUND
801 - DEVELOPMENT SERVICES EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
01-801-53230.00000	GAS & OIL	1,896	1,300	1,300	1,300
01-801-53320.00000	OPERATING SUPPLIES	1,744	500	500	500
01-801-53330.00000	COMPUTER SUPPLIES	2,929	2,000	2,000	6,998
01-801-53341.00000	CREDIT CARD FEES	824	900	3,000	2,400
Category: 53 - GENERAL SERVICES Total		10,048	8,400	11,050	13,498
Category: 54 - MACHINE & EQUIPMENT MAINT					
01-801-54110.00000	VEHICLE MAINTENANCE	2,044	1,000	2,390	1,000
01-801-54130.00000	OFFICE EQUIPMENT MAINTENANCE	355	1,000	1,000	-
01-801-54160.00000	COMPUTER MAINTENANCE	9,100	10,010	10,010	9,745
Category: 54 - MACHINE & EQUIPMENT MAINT Total		11,499	12,010	13,400	10,745
Category: 55 - CAPITAL OUTLAY					
01-801-55320.00000	SIDEWALK IMPROVEMENTS	-	-	73,853	-
Category: 55 - CAPITAL OUTLAY Total		-	-	73,853	-
Category: 56 - BANK CHARGES					
01-801-56100.00000	BANK CHARGES	-	-	32	-
Category: 56 - BANK CHARGES Total		-	-	32	-
Category: 58 - GRANT DISBURSEMENTS					
01-801-58004.00000	RESIDENTIAL INCENTIVE PROGRAM	-	-	-	50,000
Category: 58 - GRANT DISBURSEMENTS Total		-	-	-	50,000
Department: 801 - DEVELOPMENT SERVICES Total		558,878	511,436	564,368	624,279

Transfers

General Fund

Transfers

Department 901

Program Description

The Transfers Department is utilized to account for the transfers out from the General Fund to other Funds. These transfers include funds transferred to Capital Projects for the street maintenance program. They also include the transfer of committed General Fund fund balance to the Airport for the airport runway expansion project and to the TIF Fund for the payment of TIF debt. The TIF debt transfer will be repaid once the TIF revenue exceeds the required annual debt service.

**Fund: 01 - GENERAL FUND
900 - TRANSFERS EXPENDITURES**

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
Category: 59 - TRANSFERS OUT					
01-900-59000.00000	TRANSFER OUT	1,020,444	1,071,572	1,071,572	967,565
01-900-59004.00000	TRANSFER OUT TO AIRPORT FUND	615,246	-	-	160,000
01-900-59007.00000	TRANSFER OUT TO HOT FUND	-	-	-	-
01-900-59010.00000	TRANSFER OUT TO CAPITAL PROJ	-	-	-	-
01-900-59020.00000	TRANSFER TO TIF FUND	-	-	-	245,703
Category: 59 - TRANSFERS OUT Total		1,635,690	1,071,572	1,071,572	1,373,268
Department: 900 - TRANSFERS Total		1,635,690	1,071,572	1,071,572	1,373,268

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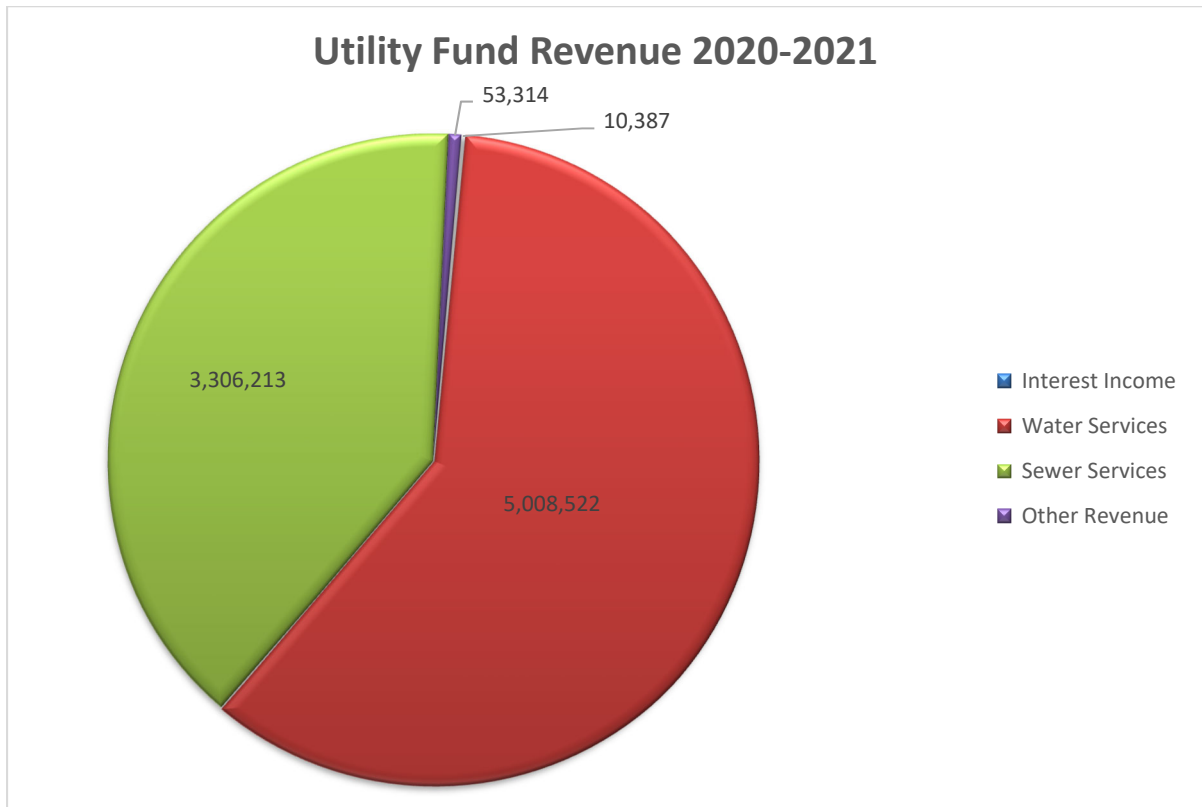
Utility Fund

The Utility Fund is an Enterprise Fund of the City. Enterprise Funds account for those operations 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.

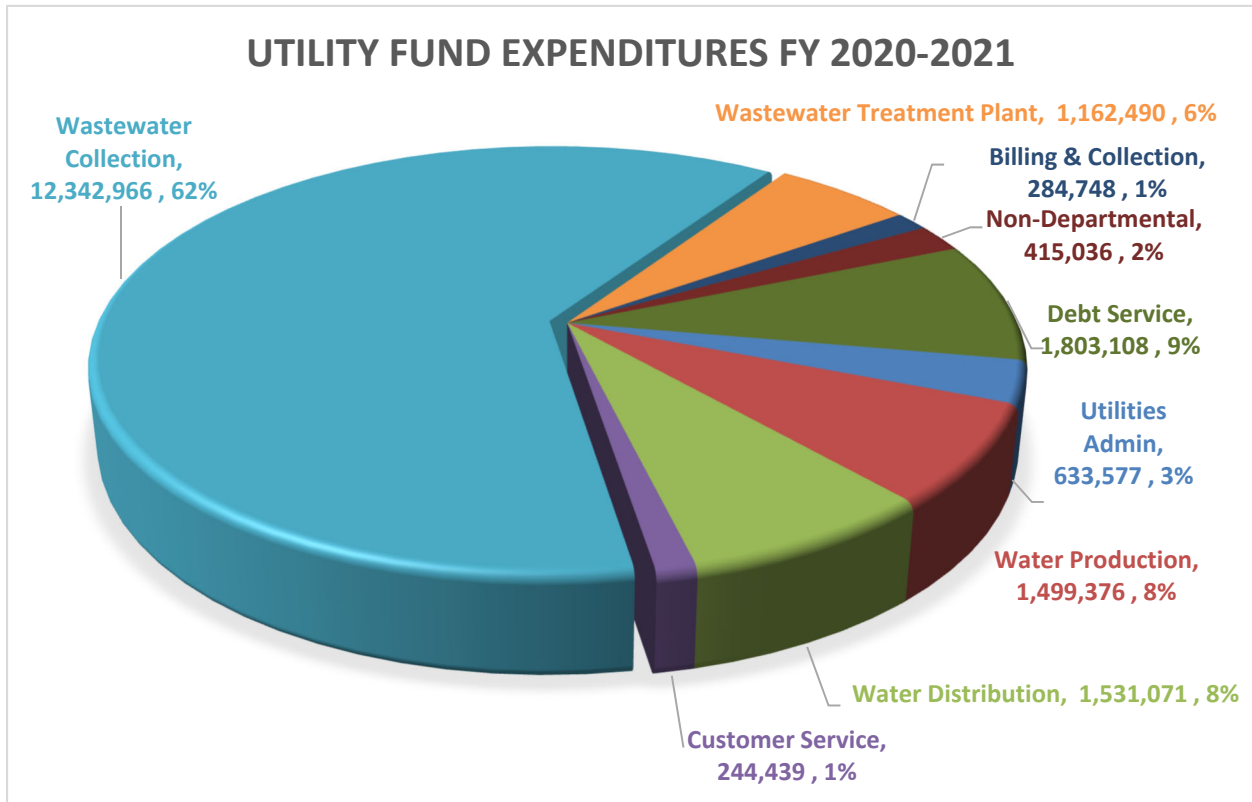
Services provided by the Utility Fund include utility administration, water production and distribution, wastewater collection and treatment, utility customer service (meter reading) and utility billing and collections.

The Fund's source of revenue is the charge for water and sewer services. The City Council sets utility rates.

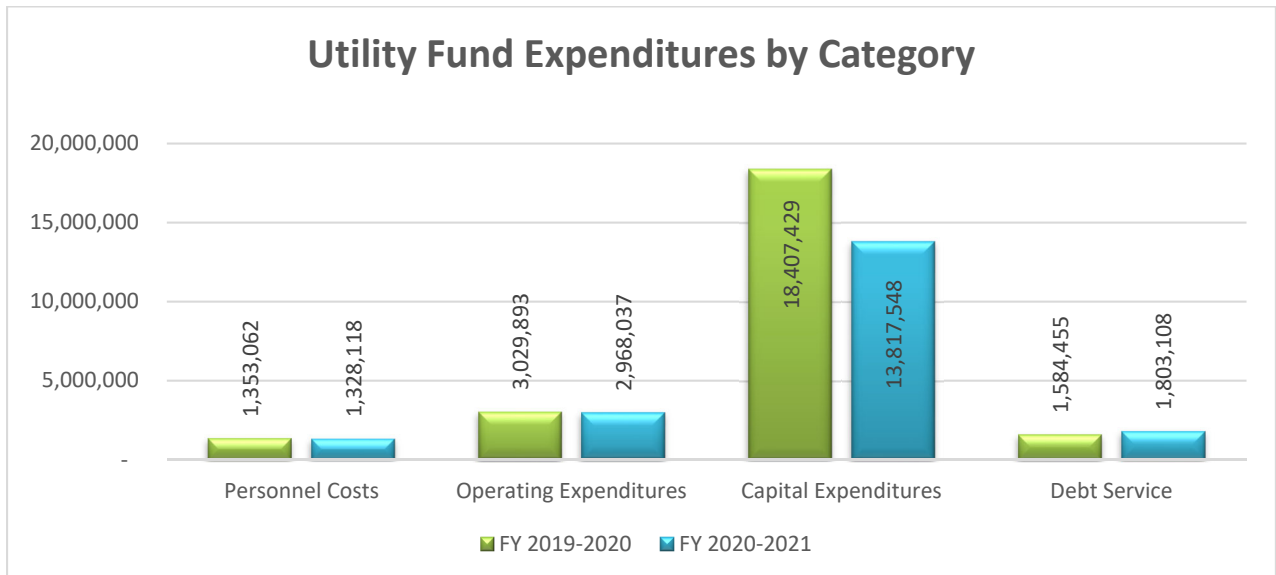
The chart below represents the allocation of revenues.



The allocation of expenses is as follows:



The budgeted expenses for FY 2020-2021 are \$4.4 million less than FY 2019-2020 as amended, mainly due to capital expenditures. The chart below displays the FY 2019-2020 as compared to the FY 2020-2021 Utility Fund expenses by category.





CITY OF STEPHENVILLE
02 -WATER AND WASTEWATER FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash 10/01	21,886,892	20,823,624	20,823,624	16,516,691
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	9,000
Fines & Forfeitures	-	-	-	-
Intergovernmental	40,125	234,875	234,875	-
Service Charges	7,626,459	8,443,975	8,303,293	8,330,765
Other Revenue	654,123	276,414	253,281	38,671
Total Revenue	8,320,707	8,955,264	8,791,449	8,378,436
Transfers In	16,616	40,337	40,337	34,753
Transfers Out	(580,472)	889,555)	(889,555)	(509,518)
Expenditures				
Personnel Costs	1,319,226	1,353,062	1,312,776	1,328,118
Operating Expenditures	2,880,915	3,029,893	2,968,205	2,968,037
Capital Expenditures	3,108,594	18,407,429	6,383,728	13,817,548
Debt Service	2,253,002	1,584,455	1,584,455	1,803,108
Total Expenditures	9,561,738	24,374,839	12,249,164	19,916,811
Net Revenues over(under) Expenditures	(1,804,887)	(16,268,793)	(4,306,933)	(12,013,140)
Change in Receivables	(107,515)			
Change in Deferred Inflows of Resources	79,724			
Change in other assets	1,973,147			
Change in Liabilities	1,487,536)			
Change in Deferred Outflows of Resources	283,799			
Estimated Cash Balance 9/30	20,823,624	4,554,831	16,516,691	4,503,551
Restricted:				
3 Months Operations	1,050,035	1,095,739	1,070,245	1,074,039
Debt Service	1,584,455	1,803,108	1,803,108	1,585,869
Committed for Eastside Sewer	15,231,479		11,859,989	
Estimated Unrestricted Cash Balance 9/30	2,957,654	1,655,984	1,783,349	1,843,643



CITY OF STEPHENVILLE
02 -WATER AND WASTEWATER FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash 10/01	4,503,551	4,621,592	5,226,539	4,337,276
Revenues				
Taxes	-	-	-	-
Licenses & Permits	9,000	9,000	9,000	9,000
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	8,436,165	8,520,527	8,605,732	8,691,789
Other Revenue	39,831	41,026	42,257	43,525
Total Revenue	8,484,996	8,570,553	8,656,989	8,744,314
Transfers In	35,796	36,870	37,976	39,115
Transfers Out	(691,842)	(674,082)	(841,032)	(823,788)
Expenditures				
Personnel Costs	1,367,962	1,409,000	1,451,270	1,494,809
Operating Expenditures	3,057,078	3,148,790	3,243,254	3,340,552
Capital Expenditures	1,700,000	1,184,500	2,461,700	2,432,700
Debt Service	1,585,869	1,586,103	1,586,972	1,585,753
Total Expenditures	7,710,909	7,328,394	8,743,197	8,853,813
Net Revenues over(under) Expenditures	118,041	604,947	(889,264)	(894,173)
Change in Receivables				
Change in Deferred Inflows of Resources				
Change in other assets				
Change in Liabilities				
Change in Deferred Outflows of Resources				
Estimated Cash Balance 9/30	4,621,592	5,226,539	4,337,276	3,443,103
Restricted:				
3 Months Operations	1,106,260	1,139,448	1,173,631	1,208,840
Debt Service	1,585,869	1,586,103	1,586,972	1,585,753
Committed for Eastside Sewer				
Estimated Unrestricted Cash Balance 9/30	1,929,464	2,500,989	1,576,672	648,510

Fund: 02 - WATER AND WASTEWATER FUND

Revenue

		2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 PROJECTION	COUNCIL ADOPTED
Category: 41 - LICENSES AND PERMITS					
02-41310.00000	PLAN REVIEW	-	-	-	9,000
Category: 41 - LICENSES AND PERMITS Total		-	-	-	9,000
Category: 43 - INTERGOVERNMENTAL					
02-43520.00000	TXDOT CDBG GRANT	40,125	234,875	234,875	-
Category: 43 - INTERGOVERNMENTAL Total		40,125	234,875	234,875	-
Category: 44 - CHARGES FOR SERVICES					
02-44510.00000	WATER SALES	4,312,426	5,079,000	4,910,118	4,770,589
02-44520.00000	WASTEWATER CHARGES	3,028,744	3,072,000	3,138,004	3,296,950
02-44530.00000	PENALTY BILLING	107,688	122,265	52,975	119,432
02-44540.00000	TRANSFER CHARGES	5,300	5,000	4,300	5,200
02-44550.00000	CONNECTION CHARGES	42,630	43,200	40,000	40,000
02-44560.00000	SERVICE CHARGES	22,680	24,453	18,000	1,080
02-44570.00000	BILLING ADJUSTMENTS	4,489	-	4,025	-
02-44580.00000	DELINQUENT CHARGES	51,252	57,057	23,057	51,000
02-44600.00000	STREET CUTS & RESTORATION	18,575	15,000	86,045	15,930
02-44610.00000	WATER TAPS	23,841	20,000	17,669	21,221
02-44620.00000	SEWER TAPS	8,735	6,000	9,000	9,263
02-44651.00000	PERMITS	100	-	100	100
Category: 44 - CHARGES FOR SERVICES Total		7,626,459	8,443,975	8,303,293	8,330,765
Category: 45 - OTHER REVENUE					
02-45010.00000	INTEREST ON INVESTMENTS	457,890	200,000	166,000	8,887
02-45011.00000	INTEREST ON CHECKING ACCOUNTS	9,047	8,000	4,000	1,500
02-45100.00000	SALE OF CITY EQUIPMENT	13,575	-	-	-
02-45200.00000	INSURANCE PROCEEDS	4,212	-	-	-
02-45350.00000	LEASES	7,283	7,283	7,283	7,284
02-45410.00000	MISCELLANEOUS	120,524	13,000	30,000	21,000
02-45450.00000	OVER - SHORT	(7)	-	(2)	-
02-45950.00000	CREDIT CARD FEES	17,916	20,266	18,000	-

Fund: 02 - WATER AND WASTEWATER FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
02-45951.00000	WEB CREDIT CARD FEES	23,683	27,865	28,000	-
Category: 45 - OTHER REVENUE Total		654,123	276,414	253,281	38,671
Category: 49 - TRANSFERS IN					
02-49009.00000	ADMINISTRATIVE FEE	16,616	40,337	40,337	34,753
Category: 49 - TRANSFERS IN Total		16,616	40,337	40,337	34,753
Revenue Total		8,337,323	8,995,601	8,831,786	8,413,189

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Utility Administration

Utility Fund

Water Division

Department 000

Program Description

The Utilities Administration Department directs and coordinates the activities of the water, wastewater and landfill services of the City of Stephenville. Planning, research, hiring, discipline, training, budgeting and personnel functions are conducted by administration.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Director of Utilities/Public Works	1	1	1
Executive Administrative Assistant	1	1	1
City Engineer	1	1	1
Construction Supervisor	1	1	0
Construction Technician	2	2	1
TOTAL	6	6	4

The Construction Supervisor and one of the Construction Technician positions are frozen, and the FY 2020-2021 budget does not currently include filling these positions.

Performance Objectives

- 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.

**Fund: 02 - WATER AND WASTEWATER FUND
000 - UTILITIES ADMINISTRATION EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
02-000-51110.00000	SALARIES	252,606	261,091	260,576	252,545
02-000-51120.00000	OVERTIME	1,221	130	372	271
02-000-51140.00000	ON CALL PAY	500	1,836	1,836	700
02-000-51150.00000	INCENTIVE PAY	415	1,080	1,080	1,080
02-000-51170.00000	SICK TIME BUY BACK	3,534	3,598	3,598	1,963
02-000-51180.00000	ONE-TIME PAY ADJUSTMENT	2,546	2,594	2,594	2,509
02-000-51210.00000	RETIREMENT	18,310	22,164	19,209	22,826
02-000-51220.00000	SOCIAL SECURITY	20,626	22,040	17,572	20,477
02-000-51230.00000	WORKER'S COMPENSATION	10,351	6,032	5,937	2,907
02-000-51250.00000	GROUP INSURANCE	29,652	27,172	26,304	26,985
02-000-51260.00000	CAR ALLOWANCE	5,400	5,400	5,400	5,400
02-000-51270.00000	CELL PHONE ALLOWANCE	600	600	600	-
Category: 51 - PERSONNEL Total		345,761	353,737	345,078	337,663
Category: 52 - CONTRACTUAL					
02-000-52110.00000	POSTAGE	85	75	75	75
02-000-52120.00000	COMMUNICATIONS	888	750	1,414	1,250
02-000-52140.00000	ADVERTISING	962	800	800	800
02-000-52150.00000	TRAINING & EDUCATION	4,836	8,502	8,502	4,000
02-000-52240.00000	INSURANCE	757	941	86	86
02-000-52520.00000	DUES & SUBSCRIPTION	2,162	1,670	1,670	616
02-000-52531.00000	OUTSIDE PROFESSIONALS	3,436	10,000	10,000	10,000
Category: 52 - CONTRACTUAL Total		13,126	22,738	22,547	16,827
Category: 53 - GENERAL SERVICES					
02-000-53140.00000	OFFICE SUPPLIES	392	400	400	400
02-000-53160.00000	WEARING APPAREL	75	-	-	200
02-000-53170.00000	PHOTO & DUPLICATION	426	500	500	500

Fund: 02 - WATER AND WASTEWATER FUND
000 - UTILITIES ADMINISTRATION EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
02-000-53321.20190	OPERATING SUPPLIES - COVID 19	-	-	155	-
02-000-53330.00000	COMPUTER SUPPLIES	-	300	300	2,737
Category: 53 - GENERAL SERVICES Total		894	1,200	1,355	3,837
Category: 54 - MACHINE & EQUIPMENT MAINT					
02-000-54130.00000	OFFICE EQUIPMENT MAINTENANCE	53	250	250	250
Category: 54 - MACHINE & EQUIPMENT MAINT Total		53	250	250	250
Category: 55 - CAPITAL OUTLAY					
02-000-55276.20170	CDBG PROJECT GRANT MATCH	62,464	487,503	493,866	-
02-000-55276.20180	CDBG PROJECT GRANT MATCH	-	275,000	-	275,000
Category: 55 - CAPITAL OUTLAY Total		62,464	762,503	493,866	275,000
Department: 000 - UTILITIES ADMINISTRATION Total		422,299	1,140,428	863,096	633,577

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Water Production

Utility Fund

Water Division

Department 001

Program Description

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.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Water Plant Supervisor	1	1	1
Water Plant Operator I	1	1	1
Water Plant Operator II	1	1	1
TOTAL	3	3	3

Performance Objectives

- Provide a safe drinking source 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 to minimize water rate increases.

Fund: 02 - WATER AND WASTEWATER FUND
001 - WATER PRODUCTION EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
02-001-51110.00000	SALARIES	143,205	131,472	131,426	132,972
02-001-51120.00000	OVERTIME	18,470	12,469	19,090	12,609
02-001-51140.00000	ON CALL PAY	2,700	1,836	3,300	2,000
02-001-51150.00000	INCENTIVE PAY	2,008	1,800	1,800	1,800
02-001-51170.00000	SICK TIME BUY BACK	-	999	-	-
02-001-51180.00000	ONE-TIME PAY ADJUSTMENT	1,413	1,298	1,298	1,312
02-001-51210.00000	RETIREMENT	11,298	11,745	10,840	12,994
02-001-51220.00000	SOCIAL SECURITY	12,511	11,766	12,064	11,774
02-001-51230.00000	WORKER'S COMPENSATION	7,312	6,174	6,062	3,463
02-001-51250.00000	GROUP INSURANCE	22,184	19,666	19,045	19,784
Category: 51 - PERSONNEL Total		221,102	199,225	204,925	198,708
Category: 52 - CONTRACTUAL					
02-001-52110.00000	POSTAGE	252	100	100	100
02-001-52120.00000	COMMUNICATIONS	4,160	4,000	4,000	4,000
02-001-52150.00000	TRAINING & EDUCATION	1,212	2,970	1,500	5,090
02-001-52240.00000	INSURANCE	13,243	12,243	13,912	13,912
02-001-52510.00000	UTILITIES	155,041	195,000	179,649	195,000
02-001-52520.00000	DUES & SUBSCRIPTIONS	390	390	390	501
02-001-52543.00000	SPECIAL SERVICES-ULRMWD	282,203	284,886	245,773	290,243
02-001-52550.00000	DAMAGE CLAIMS	1,851	-	-	-
02-001-52580.00000	STATE FEES	37,549	33,942	38,168	30,522
02-001-52600.00000	PEST AND GERM CONTROL	804	900	900	900
Category: 52 - CONTRACTUAL Total		496,706	534,431	484,392	540,268
Category: 53 - GENERAL SERVICES					
02-001-53140.00000	OFFICE SUPPLIES	66	20	175	200
02-001-53160.00000	WEARING APPAREL	971	1,800	1,800	1,500

Fund: 02 - WATER AND WASTEWATER FUND

001 - WATER PRODUCTION EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
02-001-53180.00000	SMALL TOOLS	475	300	300	300
02-001-53230.00000	GAS & OIL	7,264	8,000	8,000	8,000
02-001-53320.00000	OTHER SUPPLIES	532	500	520	500
Category: 53 - GENERAL SERVICES Total		9,308	10,620	10,795	10,500
Category: 54 - MACHINE & EQUIPMENT MAINT					
02-001-54110.00000	VEHICLE MAINTENANCE	2,217	1,500	1,500	1,500
02-001-54120.00000	MACHINERY MAINTENANCE	28	300	2,000	300
02-001-54140.00000	OTHER EQUIPMENT MAINTENANCE	798	1,000	1,500	1,000
02-001-54235.00000	WATER FACILITY MAINTENANCE	170,647	100,000	206,722	100,000
Category: 54 - MACHINE & EQUIPMENT MAINT		173,690	102,800	211,722	102,800
Category: 55 - CAPITAL OUTLAY					
02-001-55140.00000	OTHER EQUIPMENT	-	40,000	40,000	-
02-001-55235.00000	WELLS	182,963	-	-	647,100
Category: 55 - CAPITAL OUTLAY Total		182,963	40,000	40,000	647,100
Department: 001 - WATER PRODUCTION Total		1,083,770	887,076	951,834	1,499,376

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Water Distribution

Utility Fund

Water Division

Department 002

Program Description

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.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Water Superintendent	1	1	1
Crew Leader	1	1	1
Light Equipment Operator	0	0	0
Heavy Equipment Operator	1	1	1
TOTAL	3	3	3

Performance Objectives

- Ensure safe, efficient delivery of water to the Stephenville community.
- Maintain 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.

Fund: 02 - WATER AND WASTEWATER FUND
002 - WATER DISTRIBUTION EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
02-002-51110.00000	SALARIES	137,918	141,981	140,913	137,341
02-002-51120.00000	OVERTIME	5,444	3,291	3,291	3,309
02-002-51140.00000	ON CALL PAY	1,900	1,224	1,224	2,100
02-002-51150.00000	INCENTIVE PAY	1,800	2,880	1,637	1,800
02-002-51180.00000	ONE-TIME PAY ADJUSTMENT	1,349	1,385	775	1,350
02-002-51210.00000	RETIREMENT	9,933	11,625	10,124	12,423
02-002-51220.00000	SOCIAL SECURITY	11,119	11,533	11,297	11,161
02-002-51230.00000	WORKER'S COMPENSATION	6,608	6,052	5,990	3,283
02-002-51250.00000	GROUP INSURANCE	24,756	22,005	22,206	24,007
Category: 51 - PERSONNEL Total		200,826	201,976	197,457	196,774
Category: 52 - CONTRACTUAL					
02-002-52110.00000	POSTAGE	18	100	100	100
02-002-52120.00000	COMMUNICATIONS	2,579	1,700	1,700	1,700
02-002-52150.00000	TRAINING & EDUCATION	1,270	1,980	1,980	3,946
02-002-52240.00000	INSURANCE	3,019	3,260	3,000	3,000
02-002-52311.00000	RENTAL	100	-	100	100
02-002-52510.00000	UTILITIES	115,995	135,000	135,000	135,000
02-002-52520.00000	DUES & SUBSCRIPTIONS	480	650	650	501
02-002-52531.00000	OUTSIDE PROFESSIONALS	108,239	105,200	105,200	105,200
Category: 52 - CONTRACTUAL Total		231,699	247,890	247,730	249,547
Category: 53 - GENERAL SERVICES					
02-002-53120.00000	CHEMICALS	7,200	9,000	9,000	9,000
02-002-53140.00000	OFFICE SUPPLIES	156	100	100	-
02-002-53160.00000	WEARING APPAREL	1,623	2,750	2,750	2,750
02-002-53180.00000	SMALL TOOLS	948	1,000	1,000	1,000
02-002-53230.00000	GAS & OIL	17,137	12,500	12,500	12,500

Fund: 02 - WATER AND WASTEWATER FUND
002 - WATER DISTRIBUTION EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
02-002-53320.00000	OTHER SUPPLIES	1,374	2,500	2,500	2,500
Category: 53 - GENERAL SERVICES Total		28,438	27,850	27,850	27,750
Category: 54 - MACHINE & EQUIPMENT MAINT					
02-002-54110.00000	VEHICLE MAINTENANCE	2,153	3,100	3,100	3,100
02-002-54120.00000	MACHINERY MAINTENANCE	543	4,500	4,500	4,500
02-002-54142.00000	GENERATOR MAINTENANCE	6,533	4,400	7,000	4,400
02-002-54235.00000	WATER FACILITY MAINTENANCE	60,174	170,000	75,000	170,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		69,403	182,000	89,600	182,000
Category: 55 - CAPITAL OUTLAY					
02-002-55276.20200	WATERLINE IMPROVEMENTS	56,175	-	-	-
02-002-55278.00000	WATER MAINS	81,951	800,000	800,000	-
02-002-55281.00000	WATER TANKS	462,431	-	-	875,000
02-002-55290.00000	EQUIPMENT	89,530	-	-	-
Category: 55 - CAPITAL OUTLAY Total		690,087	800,000	800,000	875,000
Department: 002 - WATER DISTRIBUTION Total		1,220,452	1,459,716	1,362,637	1,531,071

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Customer Service

Utility Fund

Water Division

Department 003

Program Description

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

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

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Customer Service Supervisor	1	1	1
Light Equipment Operator	2	2	2
TOTAL	3	3	3

Performance Objectives

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

**Fund: 02 - WATER AND WASTEWATER FUND
003 - CUSTOMER SERVICE EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
02-003-51110.00000	SALARIES	119,678	123,629	122,544	124,570
02-003-51120.00000	OVERTIME	7,996	5,371	9,166	5,429
02-003-51140.00000	ON CALL PAY	1,900	1,836	2,200	2,100
02-003-51150.00000	INCENTIVE PAY	1,080	1,080	1,080	1,440
02-003-51180.00000	ONE-TIME PAY ADJUSTMENT	1,179	1,208	1,199	1,216
02-003-51210.00000	RETIREMENT	8,778	10,250	9,205	11,444
02-003-51220.00000	SOCIAL SECURITY	9,928	10,184	10,537	10,308
02-003-51230.00000	WORKER'S COMPENSATION	5,847	5,343	5,260	3,031
02-003-51250.00000	GROUP INSURANCE	22,051	22,005	21,791	23,406
Category: 51 - PERSONNEL Total		178,436	180,906	182,982	182,944
Category: 52 - CONTRACTUAL					
02-003-52110.00000	POSTAGE	60	300	300	300
02-003-52120.00000	COMMUNICATIONS	2,493	2,500	2,500	2,500
02-003-52130.00000	PRINTING	103	260	260	260
02-003-52150.00000	TRAINING & EDUCATION	407	1,485	1,485	1,485
02-003-52240.00000	INSURANCE	1,543	1,811	1,811	1,460
02-003-52520.00000	DUES & SUBSCRIPTIONS	390	390	390	390
02-003-52550.00000	DAMAGE CLAIMS	4,370	-	1,000	-
Category: 52 - CONTRACTUAL Total		9,366	6,746	7,746	6,395
Category: 53 - GENERAL SERVICES					
02-003-53160.00000	WEARING APPAREL	1,100	1,500	1,500	1,500
02-003-53180.00000	SMALL TOOLS	249	150	1,500	150
02-003-53230.00000	GAS & OIL	6,798	8,000	5,000	7,000
02-003-53320.00000	OTHER SUPPLIES	316	300	300	300
Category: 53 - GENERAL SERVICES Total		8,464	9,950	8,300	8,950
Category: 54 - MACHINE & EQUIPMENT MAINT					
02-003-54110.00000	VEHICLE MAINTENANCE	1,034	900	900	900
02-003-54140.00000	OTHER EQUIPMENT MAINTENANCE	-	250	250	250

Fund: 02 - WATER AND WASTEWATER FUND
003 - CUSTOMER SERVICE EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
02-003-54236.00000	METER MAINTENANCE	77,670	45,000	43,000	45,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		78,704	46,150	44,150	46,150
Category: 55 - CAPITAL OUTLAY					
02-003-55140.00000	OTHER EQUIPMENT	6,492	-	-	-
Category: 55 - CAPITAL OUTLAY Total		6,492	-	-	-
Department: 003 - CUSTOMER SERVICE Total		281,463	243,752	243,178	244,439

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Wastewater Collection

Utility Fund

Wastewater Division

Department 011

Program Description

The Wastewater Collection Department maintains and rehabilitates the wastewater collection system, through routine inspections of system facilities and restoration of broken or collapsed mains. The Department provides maintenance services, including the installation of wastewater taps and the clearing, jet cleaning and camera inspection of lines.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Crew Leader	1	1	1
Heavy Equipment Operator	2	2	2
Light Equipment Operator	3	3	3
TOTAL	6	6	6

Performance Objectives

- 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.

Fund: 02 - WATER AND WASTEWATER FUND
011 - WASTEWATER COLLECTION EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
02-011-51110.00000	SALARIES	176,202	211,492	186,900	207,852
02-011-51120.00000	OVERTIME	13,201	8,530	9,246	8,247
02-011-51140.00000	ON CALL PAY	3,400	3,668	3,100	3,500
02-011-51150.00000	INCENTIVE PAY	2,008	2,880	1,054	720
02-011-51170.00000	SICK TIME BUY BACK	-	-	-	272
02-011-51180.00000	ONE-TIME PAY ADJUSTMENT	2,137	2,087	1,365	2,060
02-011-51210.00000	RETIREMENT	13,462	17,886	13,880	19,202
02-011-51220.00000	SOCIAL SECURITY	14,840	17,792	15,886	17,278
02-011-51230.00000	WORKER'S COMPENSATION	10,652	9,336	9,205	5,081
02-011-51250.00000	GROUP INSURANCE	34,197	41,671	41,173	42,589
Category: 51 - PERSONNEL Total		270,099	315,342	281,809	306,801
Category: 52 - CONTRACTUAL					
02-011-52120.00000	COMMUNICATIONS	1,764	1,500	1,500	1,404
02-011-52150.00000	TRAINING & EDUCATION	974	2,000	4,079	2,970
02-011-52240.00000	INSURANCE	3,358	3,712	3,387	3,387
02-011-52311.00000	RENTAL	440	300	300	300
02-011-52510.00000	UTILITIES	464	500	500	500
02-011-52520.00000	DUES SUBSCRIPTIONS	650	891	891	891
02-011-52531.00000	OUTSIDE PROFESSIONALS	-	-	-	43,865
02-011-52542.00000	SPECIAL SERVICES	107,743	100,000	100,000	-
Category: 52 - CONTRACTUAL Total		115,392	108,903	110,657	53,317
Category: 53 - GENERAL SERVICES					
02-011-53160.00000	WEARING APPAREL	2,728	3,300	3,300	3,300
02-011-53180.00000	SMALL TOOLS	629	500	1,500	500
02-011-53230.00000	GAS & OIL	13,344	12,000	8,000	12,000
02-011-53320.00000	OTHER SUPPLIES	669	600	900	600
Category: 53 - GENERAL SERVICES Total		17,370	16,400	13,700	16,400

**Fund: 02 - WATER AND WASTEWATER FUND
011 - WASTEWATER COLLECTION EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 54 - MACHINE & EQUIPMENT MAINT					
02-011-54110.00000	VEHICLE MAINTENANCE	492	1,250	1,250	1,250
02-011-54120.00000	MACHINERY MAINTENANCE	12,409	4,750	12,500	4,750
02-011-54140.00000	OTHER EQUIPMENT MAINTENANCE	64	500	500	500
02-011-54150.00000	MANHOLE MAINTENANCE	8,659	10,000	7,000	10,000
02-011-54241.00000	SEWER FACILITY MAINTENANCE	37,662	30,000	20,000	30,000
02-011-54242.00000	LIFT STATION MAINTENANCE	29	500	3,000	500
Category: 54 - MACHINE & EQUIPMENT MAINT Total		59,316	47,000	44,250	47,000
Category: 55 - CAPITAL OUTLAY					
02-011-55110.00000	VEHICLES	16,961	-	-	25,000
02-011-55270.20180	SEWER LINE REPLACEMENT	1,715,609	15,231,479	3,371,490	11,894,448
02-011-55270.20200	SEWERLINE IMPROVEMENTS	84,263	-	-	-
02-011-55276.00000	WATER&SEWER LINE REPLACEMENT	236,547	1,203,256	1,303,653	-
Category: 55 - CAPITAL OUTLAY Total		2,053,381	16,434,735	4,675,143	11,919,448
Department: 011 - WASTEWATER COLLECTION Total		2,515,558	16,922,380	5,125,559	12,342,966

Wastewater Treatment

Utility Fund

Wastewater Division

Department 012

Program Description

The purpose of the Wastewater Treatment department is to receive and treat the spent water from the community, containing the wastes 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 to the treatment plant in order to increase the rate of reaction.

The City contracts with OMI to provide this service.

Performance Objectives

- 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.

Fund: 02 - WATER AND WASTEWATER FUND
012 - WASTEWATER TREATMENT EXPENDITURES

	2018-2019	2019-2020	2019-2020	COUNCIL
	ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 52 - CONTRACTUAL				
02-012-52240.00000 INSURANCE	6,157	6,022	6,508	6,508
02-012-52510.00000 UTILITIES	120,618	115,000	100,000	115,000
02-012-52580.00000 STATE FEES	20,971	22,000	22,000	22,000
02-012-52614.00000 CONTRACTUAL SERVICES-OMI	827,416	824,249	829,092	841,667
Category: 52 - CONTRACTUAL Total	975,161	967,271	957,600	985,175
Category: 54 - MACHINE & EQUIPMENT MAINT				
02-012-54120.00000 EQUIPMENT MAINTENANCE	-	100	100	-
02-012-54142.00000 GENERATOR MAINTENANCE	16,775	1,315	1,930	-
02-012-54241.00000 SEWER FACILITY MAINTENANCE	25,847	91,717	91,717	75,000
02-012-54254.00000 WWTP GENERATOR MAINTENANCE	1,015	-	2,963	1,315
Category: 54 - MACHINE & EQUIPMENT MAINT Total	43,637	93,132	96,710	76,315
Category: 55 - CAPITAL OUTLAY				
02-012-55140.00000 EQUIPMENT MAINTENANCE	113,206	370,191	374,719	101,000
Category: 55 - CAPITAL OUTLAY Total	113,206	370,191	374,719	101,000
Department: 012 - WASTEWATER TREATMENT Total	1,132,004	1,430,594	1,429,029	1,162,490

Utility Billing & Collections

Utility Fund

Finance Division

Department 020

Program Description

The Utility Billing and Collections Department bills and collects for all City utility services, as well as, handling new development services creations; 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.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Utility Billing Clerks	2	2	2
TOTAL	2	2	2

Performance Objectives

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

**Fund: 02 - WATER AND WASTEWATER FUND
020 - BILLING & COLLECTION EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
02-020-51110.00000	SALARIES	73,800	74,008	73,875	74,877
02-020-51150.00000	INCENTIVE PAY	439	600	-	-
02-020-51170.00000	SICK TIME BUY BACK	-	-	-	1,410
02-020-51180.00000	ONE-TIME PAY ADJUSTMENT	729	726	560	734
02-020-51210.00000	RETIREMENT	4,993	5,843	5,352	7,067
02-020-51220.00000	SOCIAL SECURITY	5,520	5,763	6,032	6,383
02-020-51230.00000	WORKER'S COMPENSATION	268	266	266	167
02-020-51250.00000	GROUP INSURANCE	17,253	14,670	14,440	14,590
Category: 51 - PERSONNEL Total		103,002	101,876	100,525	105,228
Category: 52 - CONTRACTUAL					
02-020-52110.00000	POSTAGE	38,595	38,400	38,400	38,904
02-020-52120.00000	COMMUNICATIONS	21	15	30	15
02-020-52130.00000	PRINTING	352	350	350	350
02-020-52150.00000	TRAINING & EDUCATION	-	1,541	1,541	537
02-020-52240.00000	INSURANCE	252	314	274	274
02-020-52531.00000	OUTSIDE PROFESSIONALS	22,940	19,183	19,183	19,690
02-020-52542.00000	SPECIAL SERVICES	26,802	28,923	28,923	28,700
Category: 52 - CONTRACTUAL Total		88,963	88,726	88,701	88,470
Category: 53 - GENERAL SERVICES					
02-020-53140.00000	OFFICE SUPPLIES	239	200	1,500	2,000
02-020-53160.00000	WEARING APPAREL	181	160	160	100
02-020-53170.00000	PHOTO & DUPLICATION	249	300	500	300
02-020-53330.00000	COMPUTER SUPPLIES	1,079	-	-	-
02-020-53341.00000	CREDIT CARD CHARGES	14,175	17,429	22,500	22,443
02-020-53342.00000	WEB CREDIT CARD FEES	40,679	52,108	45,000	41,379
Category: 53 - GENERAL SERVICES Total		56,602	70,197	69,660	66,222
Category: 54 - MACHINE & EQUIPMENT MAINT					
02-020-54160.00000	OFFICE (COMPUTER) MAINTENANCE	22,349	24,665	24,665	24,828
Category: 54 - MACHINE & EQUIPMENT MAINT Total		22,349	24,665	24,665	24,828
Department: 020 - BILLING & COLLECTION Total		270,916	285,464	283,551	284,748



Non-Departmental

Utility Fund

Non-Departmental Division

Department 901

Program Description

The Non-Departmental Division accounts for the franchise tax payment due the General Fund, the debt service payments for the Utility Fund, and any other items not for a specific department. The debt service for FY 2020-2021 is \$1,803,108. The estimated franchise tax of \$414,213 is based upon water and sewer revenues.

Fund: 02 - WATER AND WASTEWATER FUND

901 - NON-DEPARTMENTAL EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 56 - BANK CHARGES					
02-901-56100.00000	BANK CHARGES	823	825	825	823
Category: 56 - BANK CHARGES Total		823	825	825	823
Category: 57 - DEBT SERVICE					
02-901-57305.00000	2004 BOND INTEREST	9,758	-	-	-
02-901-57307.00000	2013 BOND INTEREST	22,659	20,294	20,294	15,999
02-901-57308.00000	2016 BOND INTEREST	37,536	37,076	37,076	36,248
02-901-57309.00000	2018 BOND INTEREST	175,249	159,010	159,010	157,186
02-901-57500.00000	BOND PRINCIPAL	1,957,806	1,325,812	1,325,812	1,559,609
02-901-57550.00000	2014 CAPITAL LEASE INTEREST	49,994	42,263	42,263	34,066
Category: 57 - DEBT SERVICE Total		2,253,002	1,584,455	1,584,455	1,803,108
Category: 59 - TRANSFERS OUT					
02-901-59001.00000	ADMIN. FEE-TRANSFER TO GENERAL	580,472	889,555	889,555	490,823
02-901-59020.00000	TRANSFER TO TIF FUND	-	-	-	18,695
02-901-59101.00000	WATER FRANCHISE TAX-TO GENERAL	381,452	420,149	405,000	414,213
Category: 59 - TRANSFERS OUT Total		961,924	1,309,704	1,294,555	923,731
Department: 901 - NON-DEPARTMENTAL Total		3,215,749	2,894,984	2,879,835	2,727,662

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Sanitary Landfill Fund

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

The City of Stephenville Landfill is a Type IV landfill, which is permitted to accept only brush and/or construction demolition waste and rubbish (trash) that are free of putrescible and household wastes.

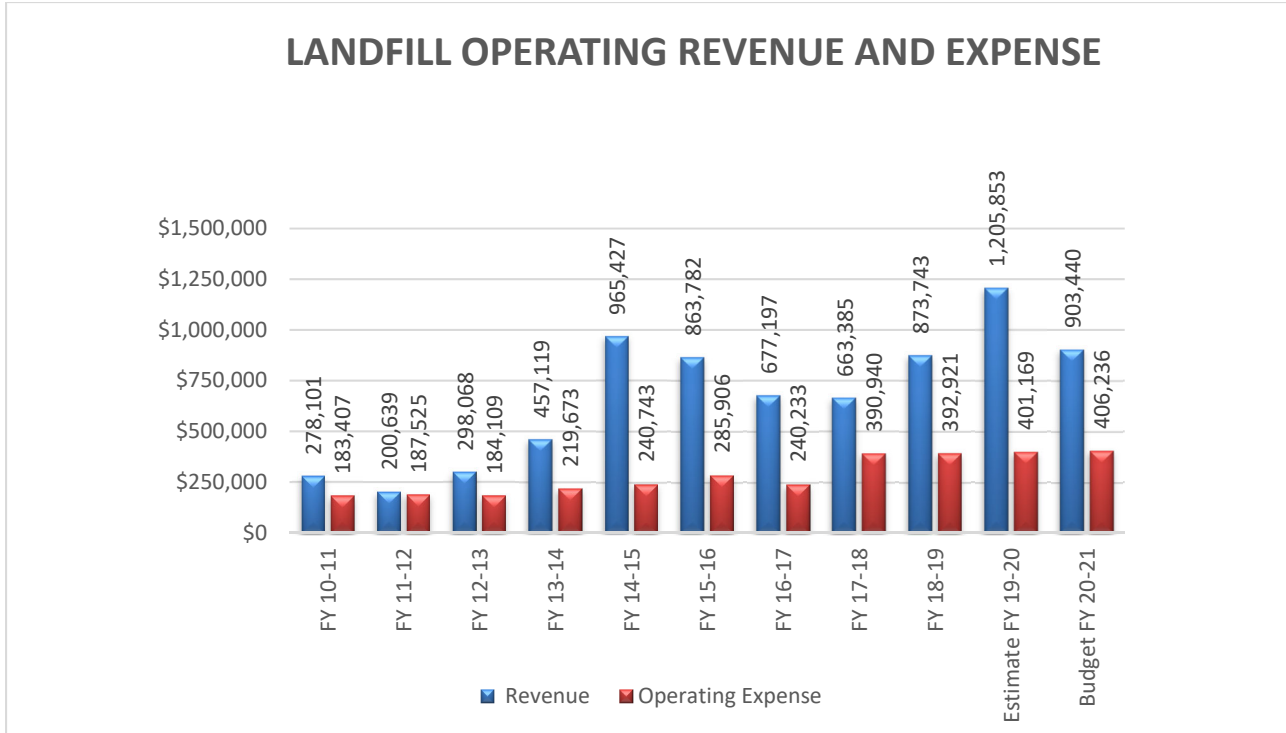
It is responsible for receiving permits from the Texas Commission on Environmental Quality and other agencies required when the City constructs new cells for placement of solid wastes.

The Part-Time Heavy Equipment Operator position was upgraded to a Full-Time position for FY 2020-2021.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Landfill Superintendent	1	1	1
Landfill Supervisor	0	0	0
Heavy Equipment Operator	1	1	1
Gate Attendant	1	1	2
P/T Heavy Equipment Operator	0.7375	0.7375	0
TOTAL	3.7375	3.7375	4

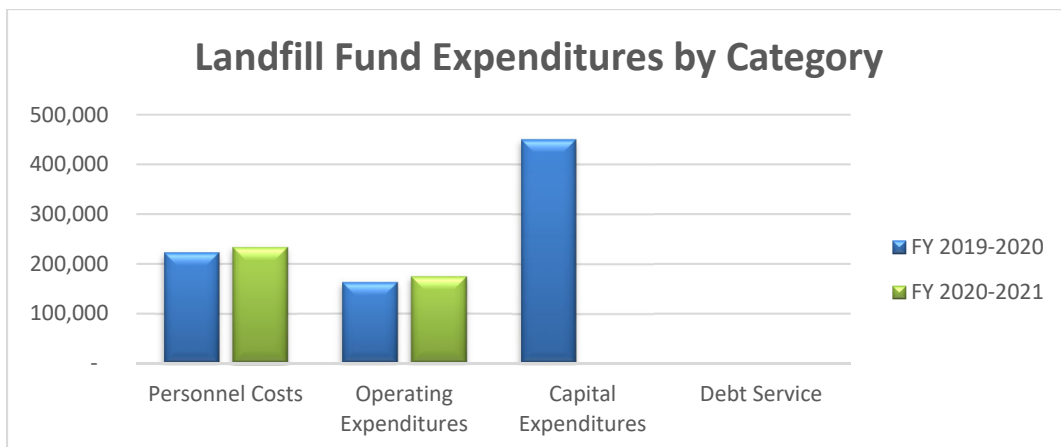
Performance Objectives

- 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.



As the chart above indicates, revenues are budgeted 25% below the revenues projected for FY 2019-2020. Operating expenditures are budgeted 1.26% higher than the FY 2019-2020 projected operating expenses, due to stabilization of costs.

The chart below displays the FY 2019-2020 budget, as amended, to the FY 2020-2021 budgeted Landfill Fund expenses by category. As indicated, personnel costs are \$10,000 higher due to making the part-time position full-time. Operating expenditures increased by 7% due to professional fees for a rate analysis. Capital expenditures and debt service are zero for FY 2020-2021.





CITY OF STEPHENVILLE
03 -SANITARY LANDFILL FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	312,386	492,649	492,649	842,197
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	853,290	800,000	1,190,019	900,000
Other Revenue	20,453	13,350	15,834	3,440
Total Revenue	873,743	813,350	1,205,853	903,440
Transfers				
Transfers In	-	-	-	-
Transfers Out	(23,047)	(35,136)	(35,136)	(28,763)
Expenditures				
Personnel Costs	199,220	222,346	198,945	232,950
Operating Expenditures	193,701	161,819	202,224	173,286
Capital Expenditures	233,791	450,000	420,000	-
Debt Service	-	-	-	-
Total Expenditures	626,712	834,165	821,169	406,236
Net Revenues over(under) Expenditures	223,984	(55,951)	349,548	468,441
Change in Assets and Liabilities				
Change in Receivables	(25,662)			
Change in other assets	22,281			
Change in Deferred Inflows of Resources	(45,079)			
Change in Liabilities	12,605			
Change in Deferred Outflows of Resources	(7,866)			
Estimated Cash Balance 9/30	492,649	436,698	842,197	1,310,638
Restricted:	-			
3 Months Operations	98,230	96,041	100,292	101,559
Debt Service	-			
Estimated Unrestricted Cash Balance 9/30	394,419	340,657	741,905	1,209,079



CITY OF STEPHENVILLE
03 -SANITARY LANDFILL FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	1,310,638	1,713,140	2,157,420	2,595,237
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures				
Intergovernmental				
Service Charges	900,000	915,000	924,000	936,000
Other Revenue	3,543	3,649	3,759	3,872
Total Revenue	903,543	918,649	927,759	939,872
Transfers In				
Transfers Out	(44,618)	(43,394)	(46,037)	(81,277)
Expenditures				
Personnel Costs	239,939	247,137	254,551	262,187
Operating Expenditures	178,485	183,839	189,354	195,035
Capital Expenditures	38,000	-	-	350,000
Debt Service				
Total Expenditures	456,423	430,976	443,905	807,222
Net Revenues over(under) Expenditures	402,502	444,280	437,817	51,373
Change in Receivables				
Change in other assets				
Change in Deferred Inflows of Resources				
Change in Liabilities				
Change in Deferred Outflows of Resources				
Estimated Cash Balance 9/30	1,713,140	2,157,420	2,595,237	2,646,610
Restricted:				
3 Months Operations	104,606	107,744	110,976	114,306
Debt Service				
Estimated Unrestricted Cash Balance 9/30	1,608,534	2,049,676	2,484,261	2,532,304

Fund: 03 - SANITARY LANDFILL FUND

Revenue

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 44 - CHARGES FOR SERVICES					
03-44710.00000	LANDFILL GATE FEES	853,290	800,000	1,190,019	900,000
Category: 44 - CHARGES FOR SERVICES Total		853,290	800,000	1,190,019	900,000
Category: 45 - OTHER REVENUE					
03-45010.00000	INTEREST ON INVESTMENTS	9,915	5,000	6,876	1,090
03-45350.00000	LEASES	350	350	350	350
03-45400.00000	INSUFFICIENT CHECK CHARGES	-	-	30	-
03-45410.00000	MISCELLANEOUS	2,983	-	578	2,000
03-45950.00000	CREDIT CARD FEES	7,206	8,000	8,000	-
Category: 45 - OTHER REVENUE Total		20,453	13,350	15,834	3,440
Revenue Total		873,743	813,350	1,205,853	903,440

**Fund: 03 - SANITARY LANDFILL FUND
030 - LANDFILL EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
03-030-51110.00000	SALARIES	124,068	128,546	125,332	165,443
03-030-51120.00000	OVERTIME	1,212	3,454	967	3,405
03-030-51130.00000	PART-TIME WAGES	18,965	28,011	20,193	-
03-030-51150.00000	INCENTIVE PAY	1,371	720	360	360
03-030-51170.00000	SICK TIME BUY BACK	-	557	132	1,700
03-030-51180.00000	ONE-TIME PAY ADJUSTMENT	771	1,561	1,117	1,648
03-030-51210.00000	RETIREMENT	9,835	12,664	10,465	15,277
03-030-51220.00000	SOCIAL SECURITY	10,995	12,503	12,120	13,736
03-030-51230.00000	WORKER'S COMPENSATION	10,359	11,725	11,058	8,019
03-030-51250.00000	GROUP INSURANCE	21,418	22,005	16,601	22,762
03-030-51270.00000	CELL PHONE ALLOWANCE	225	600	600	600
Category: 51 - PERSONNEL Total		199,220	222,346	198,945	232,950
Category: 52 - CONTRACTUAL					
03-030-52120.00000	COMMUNICATIONS	1,478	3,070	3,070	3,070
03-030-52140.00000	ADVERTISING	435	300	300	300
03-030-52150.00000	TRAINING & EDUCATION	628	3,150	3,150	2,650
03-030-52240.00000	INSURANCE	9,851	11,040	9,866	9,865
03-030-52311.00000	RENTAL	7,307	10,828	5,000	5,000
03-030-52510.00000	UTILITIES	639	720	720	720
03-030-52520.00000	DUES & SUBSCRIPTIONS	-	111	111	111
03-030-52531.00000	OUTSIDE PROFESSIONALS	34,212	4,030	4,030	22,000
03-030-52542.00000	SPECIAL SERVICES	4,065	8,000	8,000	8,000
03-030-52580.00000	STATE FEES	14,697	15,000	17,015	15,000
03-030-52610.00000	OTHER CONTRACTUAL SERVICES	-	-	-	1,000
Category: 52 - CONTRACTUAL Total		73,312	56,249	51,262	67,716

Fund: 03 - SANITARY LANDFILL FUND

030 - LANDFILL EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 53 - GENERAL SERVICES					
03-030-53140.00000	OFFICE SUPPLIES	1,386	500	700	500
03-030-53160.00000	WEARING APPAREL	774	1,200	1,347	1,200
03-030-53180.00000	SMALL TOOLS	2,264	1,000	1,000	1,000
03-030-53230.00000	GAS & OIL	50,905	45,000	45,000	45,000
03-030-53320.00000	OTHER SUPPLIES	396	200	200	200
03-030-53330.00000	COMPUTER SUPPLIES	103	800	800	800
03-030-53341.00000	CREDIT CARD FEES	4,202	5,120	6,500	5,120
Category: 53 - GENERAL SERVICES Total		60,030	53,820	55,547	53,820
Category: 54 - MACHINE & EQUIPMENT MAINT					
03-030-54110.00000	VEHICLE MAINTENANCE	1,894	1,000	2,000	1,000
03-030-54120.00000	MACHINERY MAINTENANCE	51,123	50,000	90,000	50,000
03-030-54140.00000	OTHER EQUIPMENT MAINTENANCE	428	150	500	150
03-030-54152.00000	SCALE MAINTENANCE	547	300	1,000	300
03-030-54210.00000	BUILDING MAINTENANCE	690	300	300	300
03-030-54273.00000	LANDFILL IMPROVEMENT MAINTENAN	5,677	-	1,615	-
Category: 54 - MACHINE & EQUIPMENT MAINT Total		60,360	51,750	95,415	51,750
Category: 55 - CAPITAL OUTLAY					
03-030-55140.00000	OTHER EQUIPMENT	233,791	-	-	-
03-030-55266.00000	LANDFILL IMPROVEMENTS	-	450,000	420,000	-
Category: 55 - CAPITAL OUTLAY Total		233,791	450,000	420,000	-
Category: 59 - TRANSFERS OUT					
03-030-59000.00000	OPERATING TRANSFERS OUT	23,047	35,136	35,136	28,763
Category: 59 - TRANSFERS OUT Total		23,047	35,136	35,136	28,763
Department: 030 - LANDFILL Total		649,759	869,301	856,305	434,999

Airport Fund

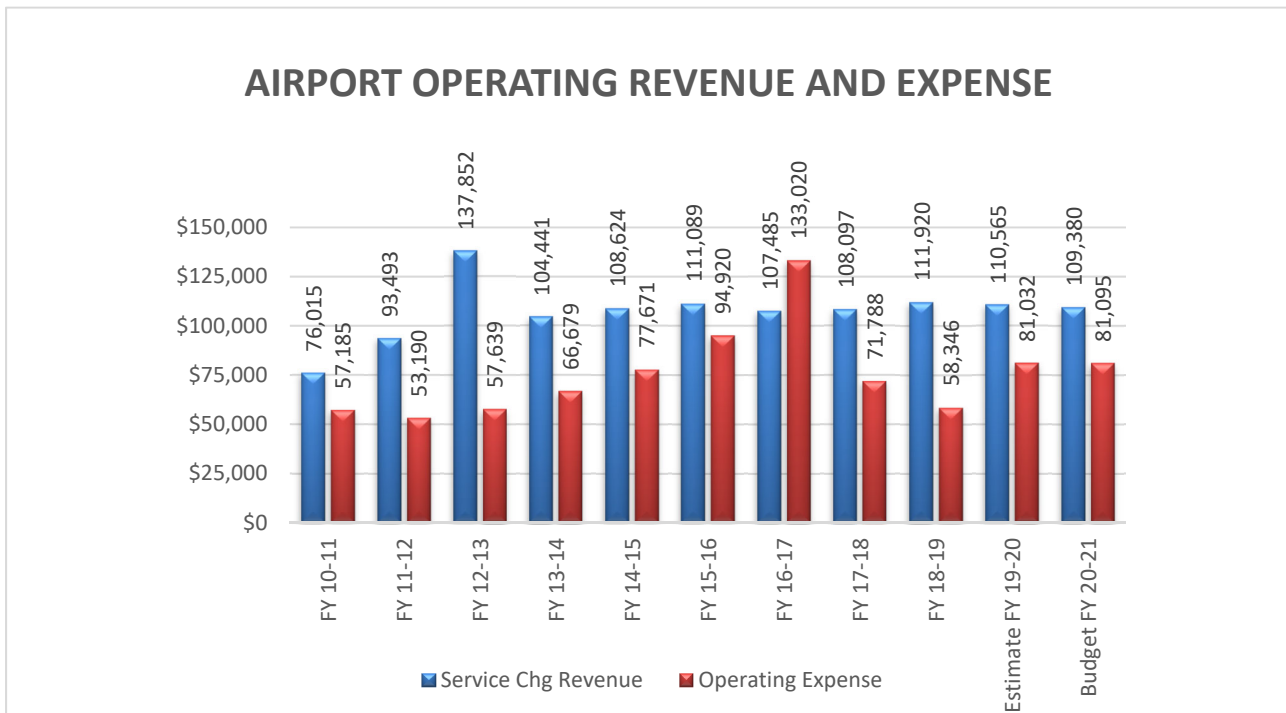
The Stephenville Clark Regional Airport, consists of one main lighted runway, precision approach path indicator (PAPI) equipped. Buildings include T-hangars with 42 units, three corporate hangars, a main hangar/shop building and the terminal building, which houses an office and visitor’s lounge. The 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 for the on-going operations associated with the public aviation facilities at the Stephenville Clark Regional Airport. Hangar rentals and ground lease payments are the major revenues.

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
P/T Janitor	0.1	0.1	0.1
TOTAL	0.1	0.1	0.1

As the chart below indicates, the City expects operating revenues and expenses to remain stable.





CITY OF STEPHENVILLE
04 -AIRPORT FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	51,287	268,807	268,807	148,992
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	50,000	35,000	4,432	-
Service Charges	111,920	109,756	110,565	109,380
Other Revenue	116,212	1,424,255	74,255	1,687,500
Total Revenue	278,132	1,569,011	189,252	1,796,880
Transfers In	615,246	-	-	160,000
Transfers Out				
Expenditures				
Personnel Costs	2,410	2,405	6,171	2,406
Operating Expenditures	55,937	78,929	74,861	78,689
Capital Expenditures	615,246	1,621,115	71,115	1,875,000
Debt Service	-	-	-	-
Total Expenditures	673,593	1,702,449	152,147	1,956,095
Net Revenues over(under) Expenditures	219,785	(133,438)	37,105	785
Change in Receivables	34,735			
Change in other assets	(37,315)		(156,920)	
Change in Deferred Inflows	(337)			
Change in Liabilities	652			
Change in Deferred Outflows of Resources	(862)			
Estimated Cash Balance 9/30	268,807	135,369	148,992	149,777
Restricted:				
3 Months Operations	13,984	20,334	20,258	20,274
Debt Service	-	-	-	-
Estimated Unrestricted Cash Balance 9/30	254,823	115,035	128,734	129,503



CITY OF STEPHENVILLE
04 -AIRPORT FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	149,777	175,629	198,974	219,739
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures				
Intergovernmental				
Service Charges	109,380	109,380	109,380	109,380
Other Revenue	-			
Total Revenue	109,380	109,380	109,380	109,380
Transfers In				
Transfers Out				
Expenditures				
Personnel Costs	2,478	2,553	2,629	2,708
Operating Expenditures	81,050	83,482	85,986	88,566
Capital Expenditures				
Debt Service				
Total Expenditures	83,528	86,035	88,615	91,274
Net Revenues over(under) Expenditures	25,852	23,345	20,765	18,106
Change in Receivables				
Change in other assets				
Change in Deferred Inflows				
Change in Liabilities				
Change in Deferred Outflows of Resources				
Estimated Cash Balance 9/30	175,629	198,974	219,739	237,845
Restricted:				
3 Months Operations	20,882	21,509	22,154	22,818
Debt Service	-	-	-	-
Estimated Unrestricted Cash Balance 9/30	154,747	177,465	197,585	215,027

**Fund: 04 - AIRPORT FUND
Revenue**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 43 - INTERGOVERNMENTAL					
04-43500.00000	GRANT PROCEEDS	50,000	35,000	4,432	-
Category: 43 - INTERGOVERNMENTAL Total		50,000	35,000	4,432	-
Category: 44 - CHARGES FOR SERVICES					
04-44350.00000	LEASES	2,064	1,440	1,440	-
04-44800.00000	HANGAR RENTAL	106,318	105,316	106,125	106,380
04-44820.00000	GASOLINE SALES	3,538	3,000	3,000	3,000
Category: 44 - CHARGES FOR SERVICES Total		111,920	109,756	110,565	109,380
Category: 45 - OTHER REVENUE					
04-45410.00000	MISCELLANEOUS	7	-	-	-
04-45920.00000	CAPITAL CONTRIBUTIONS	116,205	-	-	-
04-45920.20120	CAPITAL CONTRIBUTIONS	-	31,515	31,515	-
04-45920.20170	CAPITAL CONTRIBUTIONS	-	3,795	3,795	-
04-45920.20171	CAPITAL CONTRIBUTIONS	-	38,945	38,945	-
04-45920.20190	CAPITAL CONTRIBUTIONS	-	1,350,000	-	1,687,500
Category: 45 - OTHER REVENUE Total		116,212	1,424,255	74,255	1,687,500
Category: 49 - TRANSFERS IN					
04-49000.00000	TRANSFER FROM OTHER FUNDS	615,246	-	-	160,000
Category: 49 - TRANSFERS IN Total		615,246	-	-	160,000
Revenue Total		893,378	1,569,011	189,252	1,956,880

**Fund: 04 - AIRPORT FUND
040 - AIRPORT EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
04-040-51130.00000	PART-TIME WAGES	2,020	1,988	5,627	2,003
04-040-51180.00000	ONE-TIME PAY ADJUSTMENT	17	20	16	20
04-040-51210.00000	RETIREMENT	135	156	387	174
04-040-51220.00000	SOCIAL SECURITY	153	154	54	155
04-040-51230.00000	WORKER'S COMPENSATION	86	87	87	54
Category: 51 - PERSONNEL Total		2,410	2,405	6,171	2,406
Category: 52 - CONTRACTUAL					
04-040-52110.00000	POSTAGE	-	50	50	-
04-040-52120.00000	COMMUNICATIONS	1,154	1,000	1,000	1,000
04-040-52140.00000	ADVERTISING	-	1,000	-	500
04-040-52150.00000	TRAINING & EDUCATION	1,312	1,400	-	1,400
04-040-52240.00000	INSURANCE	4,880	5,017	5,649	5,649
04-040-52510.00000	UTILITIES	25,863	30,000	30,000	30,000
04-040-52520.00000	DUES & SUBSCRIPTIONS	1,270	1,500	200	1,200
04-040-52542.00000	SPECIAL SERVICES	-	1,000	-	1,000
04-040-52580.00000	STATE FEES	200	200	200	200
04-040-52600.00000	PEST AND GERM CONTROL	201	200	200	200
04-040-52610.00000	CONTRACTUAL SERVICES	4,254	3,600	3,600	3,600
Category: 52 - CONTRACTUAL Total		39,134	44,967	40,899	44,749
Category: 53 - GENERAL SERVICES					
04-040-53210.00000	JANITORIAL SUPPLIES	328	750	750	750
04-040-53320.00000	OTHER SUPPLIES	40	250	250	240
Category: 53 - GENERAL SERVICES Total		368	1,000	1,000	990
Category: 54 - MACHINE & EQUIPMENT MAINT					
04-040-54110.00000	VEHICLE MAINTENANCE	15	500	500	500
04-040-54140.00000	OTHER EQUIPMENT MAINTENANCE	-	1,862	1,862	1,850
04-040-54200.00000	AWOS MAINTENANCE	-	6,000	6,000	6,000
04-040-54210.00000	BUILDING MAINTENANCE	3,604	1,000	1,000	1,000

Fund: 04 - AIRPORT FUND
040 - AIRPORT EXPENDITURES

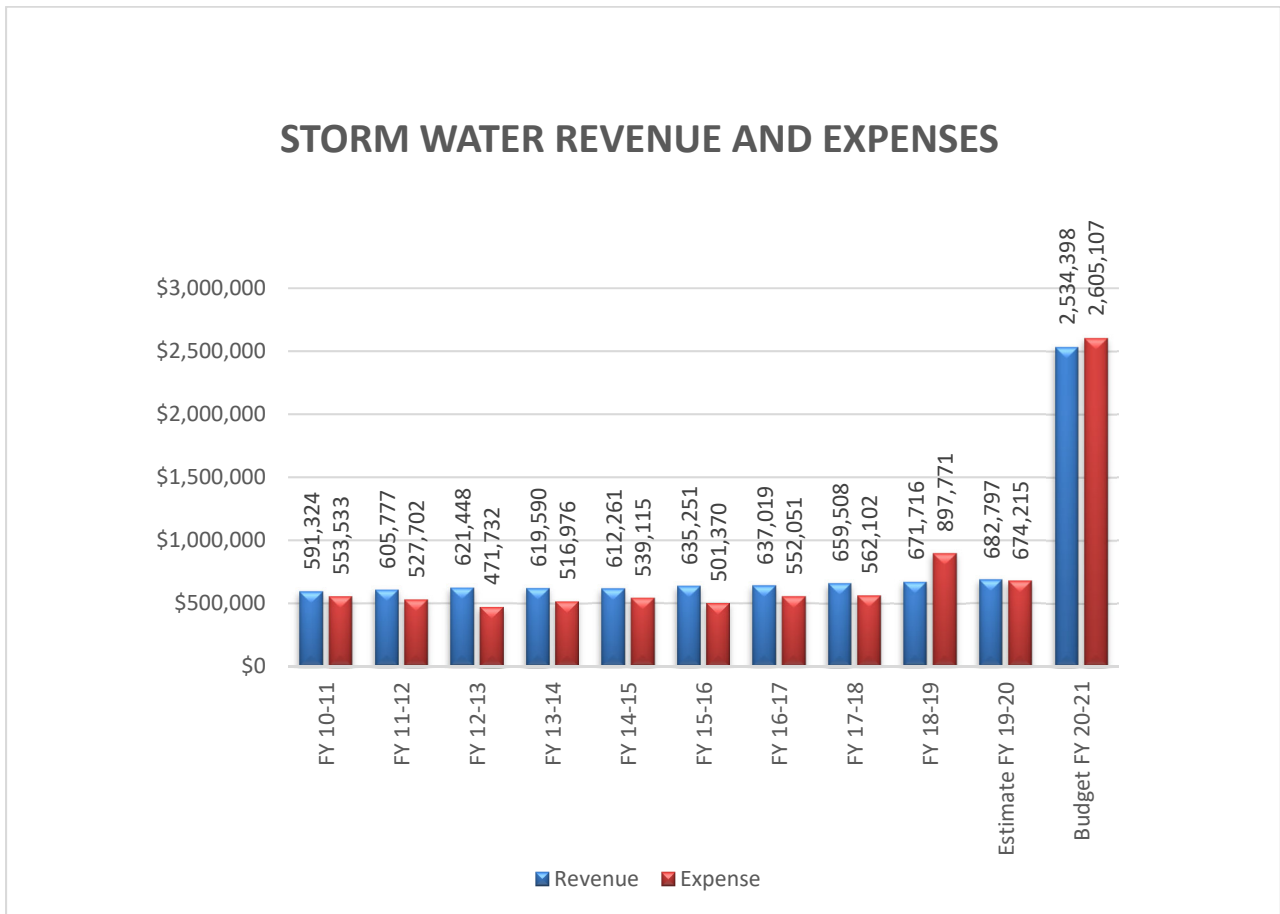
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
04-040-54225.00000	AIRPORT MAINTENANCE	12,816	23,600	23,600	23,600
Category: 54 - MACHINE & EQUIPMENT MAINT Total		16,434	32,962	32,962	32,950
Category: 55 - CAPITAL OUTLAY					
04-040-55210.00000	BUILDING IMPROVEMENTS	-	50,000	-	-
04-040-55230.20120	AIRPORT IMPROVEMENTS	-	35,017	35,017	-
04-040-55230.20170	AIRPORT IMPROVEMENTS	-	4,217	4,217	-
04-040-55230.20171	AIRPORT IMPROVEMENTS	-	31,881	31,881	-
04-040-55230.20190	AIRPORT IMPROVEMENTS	150,000	1,500,000	-	1,875,000
04-040-55310.00000	LAND	465,246	-	-	-
Category: 55 - CAPITAL OUTLAY Total		615,246	1,621,115	71,115	1,875,000
Department: 040 - AIRPORT Total		673,592	1,702,449	152,147	1,956,095

Storm Water Drainage Fund

The City of Stephenville established the Storm Water Drainage Fund to collect funds to construct and maintain the storm water drainage system throughout the City. This fund accounts for annual maintenance of storm water facilities. The City Manager recommends and City Council approves major storm water drainage construction projects.

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

As the chart below indicates, revenues and expenses increased significantly due to a storm water project funded by the Texas General Land Office Community Development Block Grant.





CITY OF STEPHENVILLE
05 -STORM WATER DRAINAGE FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	1,136,116	925,197	925,197	783,178
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	20,000	-	20,000
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	1,899,100	27,200	1,861,900
Service Charges	647,021	646,247	646,918	650,438
Other Revenue	24,695	10,000	8,679	2,060
Total Revenue	671,716	2,575,347	682,797	2,534,398
Transfers In				
Transfers Out	(47,386)	(150,601)	(150,601)	(264,439)
Expenditures				
Personnel Costs	-	-	-	-
Operating Expenditures	122,528	105,000	65,877	75,268
Capital Expenditures	274,685	1,920,048	108,100	2,281,138
Debt Service	500,558	500,238	500,238	499,526
Total Expenditures	897,771	2,525,286	674,215	2,855,932
Net Revenues over(under) Expenditures	(273,441)	(100,540)	(142,019)	(585,973)
Change in Receivables	1,749			
Change in other assets	309,034			
Change in Deferred Outflows of Resources	(2,403)			
Change in Liabilities	(245,858)			
Estimated Cash Balance 9/30	925,197	824,657	783,178	197,205
Restricted:				
3 Months Operations	30,632	26,250	16,469	18,817
Debt Service	500,238	499,526	499,526	503,372
Committed for CDBG GLO project			19,238	
Estimated Unrestricted Cash Balance 9/30	394,327	298,881	247,945	(324,984)



CITY OF STEPHENVILLE
05 -STORM WATER DRAINAGE FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	197,205	109,601	27,531	(48,160)
Revenues				
Taxes				
Licenses & Permits	20,000	20,000	20,000	20,000
Fines & Forfeitures				
Intergovernmental				
Service Charges	658,398	666,457	674,614	682,871
Other Revenue	2,122	2,185	2,251	2,319
Total Revenue	680,520	688,642	696,865	705,190
Transfers In				
Transfers Out	(189,484)	(194,068)	(198,700)	(200,418)
Expenditures				
Personnel Costs				
Operating Expenditures	75,268	75,268	75,268	75,268
Capital Expenditures	-			
Debt Service	503,372	501,376	498,588	500,333
Total Expenditures	578,640	576,644	573,856	575,601
Net Revenues over(under) Expenditures	(87,604)	(82,070)	(75,691)	(70,829)
Change in Receivables				
Change in other assets				
Change in Deferred Outflows of Resources				
Change in Liabilities				
Estimated Cash Balance 9/30	109,601	27,531	(48,160)	(118,989)
Restricted:				
3 Months Operations	18,817	18,817	18,817	18,817
Debt Service	501,376	498,588	500,333	501,513
Committed for CDBG GLO project				
Estimated Unrestricted Cash Balance 9/30	(410,592)	(489,874)	(567,310)	(639,319)

**Fund: 05 - STORM WATER DRAINAGE FUND
Revenue**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 41 - LICENSES AND PERMITS					
05-41310.00000	PLAN REVIEW	-	20,000	-	20,000
Category: 41 - LICENSES AND PERMITS Total		-	20,000	-	20,000
Category: 43 - INTERGOVERNMENTAL					
05-43060.00000	TARLETON REIMBURSEMENT	-	10,000	-	-
05-43500.00000	GRANTS	-	1,889,100	27,200	1,861,900
Category: 43 - INTERGOVERNMENTAL Total		-	1,899,100	27,200	1,861,900
Category: 44 - CHARGES FOR SERVICES					
05-44500.00000	STORM WATER DRAINAGE FEE	641,594	640,800	644,554	644,964
05-44530.00000	PENALTY BILLING	5,427	5,447	2,364	5,474
Category: 44 - CHARGES FOR SERVICES Total		647,021	646,247	646,918	650,438
Category: 45 - OTHER REVENUE					
05-45010.00000	INTEREST ON INVESTMENTS	24,695	10,000	8,679	2,060
Category: 45 - OTHER REVENUE Total		24,695	10,000	8,679	2,060
Revenue Total		671,716	2,575,347	682,797	2,534,398



**Fund: 05 - STORM WATER DRAINAGE FUND
050 - STORM WATER DRAINAGE EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 52 - CONTRACTUAL					
05-050-52120.00000	COMMUNICATIONS	3,117	-	82	120
05-050-52531.00000	OUTSIDE PROFESSIONALS	84,864	55,000	60,000	25,000
Category: 52 - CONTRACTUAL Total		87,981	55,000	60,082	25,120
Category: 54 - MACHINE & EQUIPMENT MAINT					
05-050-54143.00000	STORM DRAINAGE MAINTENANCE	34,400	50,000	5,500	50,000
Category: 54 - MACHINE & EQUIPMENT MAINT		34,400	50,000	5,500	50,000
Category: 55 - CAPITAL OUTLAY					
05-050-55231.00000	STORM WATER DRAINAGE CONSTRUCT	183,023	10,948	-	400,000
05-050-55231.20180	CDBG GLO GRANT	91,662	1,909,100	108,100	1,881,138
Category: 55 - CAPITAL OUTLAY Total		274,685	1,920,048	108,100	2,281,138
Category: 56 - BANK CHARGES					
05-050-56100.00000	BANK CHARGES	148	-	295	148
Category: 56 - BANK CHARGES Total		148	-	295	148
Category: 57 - DEBT SERVICE					
05-050-57300.00000	BOND INTEREST	205,558	195,238	195,238	184,526
05-050-57500.00000	BOND PRINCIPAL	295,000	305,000	305,000	315,000
Category: 57 - DEBT SERVICE Total		500,558	500,238	500,238	499,526
Category: 59 - TRANSFERS OUT					
05-050-59001.00000	ADMIN TRANSFER TO GENERAL	30,770	110,264	110,264	164,255
05-050-59002.00000	ADMIN TRANSFER TO WATER	16,616	40,337	40,337	34,753
05-050-59020.00000	TRANSFER TO TIF FUND	-	-	-	65,431
Category: 59 - TRANSFERS OUT Total		47,386	150,601	150,601	264,439
Department: 050 - STORM WATER DRAINAGE Total		945,157	2,675,887	824,816	3,120,371

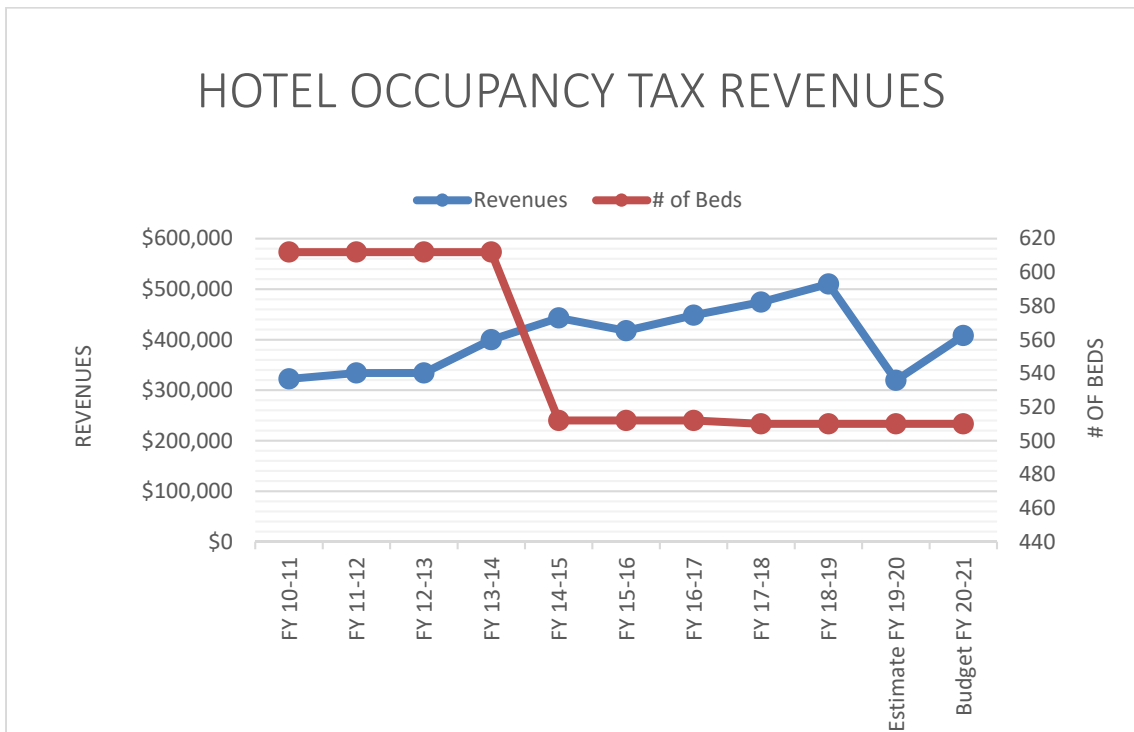
Special Revenue Funds

Special revenue funds are funds used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City of Stephenville has four (5) Special Revenue Funds:

- 1) Hotel Occupancy Tax Fund
- 2) Child Safety Fund
- 3) Court Technology Fund
- 4) Public Safety Fund
- 5) Tax Increment Financing Fund

Hotel Occupancy Tax Fund

The City of Stephenville established this 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. The chart below depicts the revenue in relation to the number of beds available.

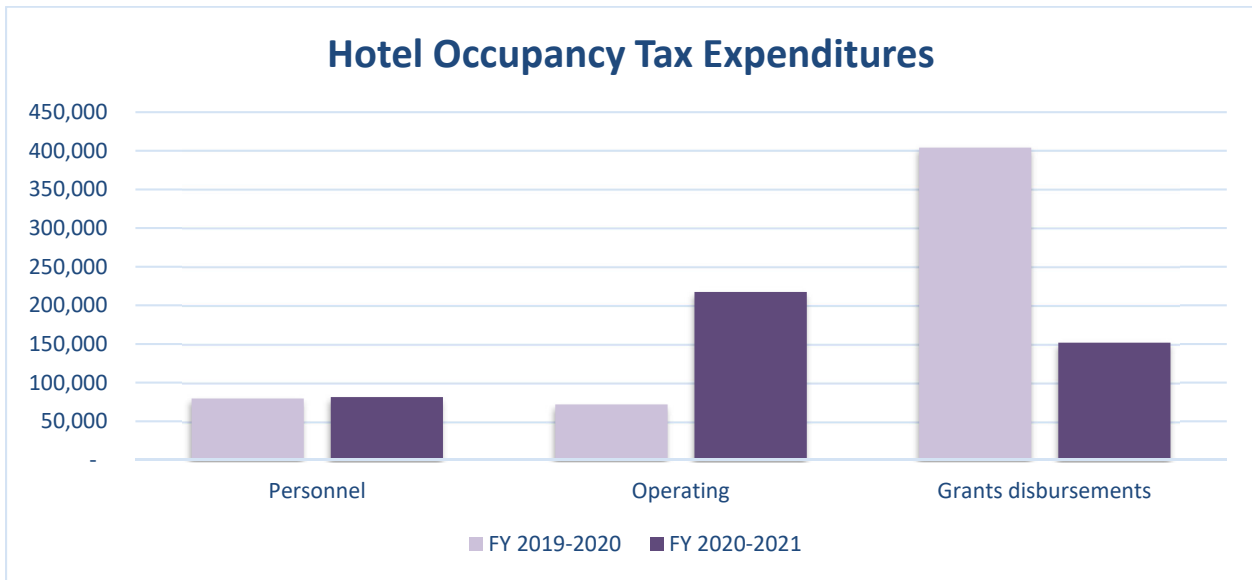


As the previous chart indicates, revenues dropped significantly in FY 2019-2020 due to COVID-

19, and the revenues for FY 2020-2021 are budgeted very conservatively.

The Tourism Manager expends funds to attract overnight visitors to the City of Stephenville. The disbursement of funds to outside agencies is through an application process. Applications are reviewed and analyzed as to the impact on the hotel stays and hotel occupancy tax receipts.

The chart below compares the FY 2019-2020 and FY 2020-2021 budgeted expenditures by category. The City has shifted its focus from event funding through grants to marketing Stephenville as a tourism destination. The decrease in grants disbursement and increase in operating reflects this shift in focus.



Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Tourism Manager	1	1	1
TOTAL	1	1	1

Performance Objectives

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



CITY OF STEPHENVILLE
07 -HOTEL OCCUPANCY TAX FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	175,871	264,570	264,570	296,915
Revenues				
Taxes	510,185	500,000	319,401	408,148
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	42,275	51,000	6,800	42,000
Other Revenue	5,212	4,000	2,150	660
Total Revenue	557,672	555,000	328,351	450,808
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Expenditures				
Personnel Costs	78,588	79,256	78,055	81,275
Operating Expenditures	411,246	475,744	217,951	368,948
Capital Expenditures	3,911	-	-	-
Debt Service	-	-	-	-
Total Expenditures	493,745	555,000	296,006	450,223
Net Revenues over(under) Expenditures	63,927	0	32,345	585
Change in Receivables	(8,637)			
Change in other assets	(26,272)			
Change in Liabilities	59,681			
Estimated Cash Balance 9/30	264,570	264,570	296,915	297,500
Restricted:				
3 Months Operations	122,458	138,750	74,002	112,556
Tourism and Visitor Bureau	142,112	125,820	222,913	184,944
Estimated Unrestricted Cash Balance 9/30	-	-	-	-



CITY OF STEPHENVILLE
07 -HOTEL OCCUPANCY TAX FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	297,500	332,727	366,760	400,814
Revenues				
Taxes	500,000	525,000	551,250	578,813
Licenses & Permits				
Fines & Forfeitures				
Intergovernmental				
Service Charges	43,260	44,558	45,895	47,271
Other Revenue	680	700	721	743
Total Revenue	543,940	570,258	597,866	626,827
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Expenditures				
Personnel Costs	83,713	86,225	88,811	91,476
Operating Expenditures	425,000	450,000	475,000	500,000
Capital Expenditures				
Debt Service				
Total Expenditures	508,713	536,225	563,811	591,476
Net Revenues over(under) Expenditures	35,227	34,033	34,054	35,351
Change in Receivables				
Change in other assets				
Change in Liabilities				
Estimated Cash Balance 9/30	332,727	366,760	400,814	436,165
Restricted:				
3 Months Operations	127,178	134,056	140,953	147,869
Tourism and Visitor Bureau	205,549	232,704	259,861	288,296
Estimated Unrestricted Cash Balance 9/30				

Fund: 07 - HOTEL OCCUPANCY TAX FUND

		Revenue			COUNCIL
		2018-2019	2019-2020	2019-2020	
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 40 - TAXES					
07-40400.00000	MOTEL OCCUPANCY TAX	510,185	500,000	319,401	408,148
Category: 40 - TAXES Total		510,185	500,000	319,401	408,148
Category: 44 - CHARGES FOR SERVICES					
07-44171.00000	MOOLA FEST	42,275	51,000	6,800	42,000
Category: 44 - CHARGES FOR SERVICES Total		42,275	51,000	6,800	42,000
Category: 45 - OTHER REVENUE					
07-45010.00000	INTEREST ON INVESTMENTS	5,212	4,000	2,150	660
Category: 45 - OTHER REVENUE Total		5,212	4,000	2,150	660
Revenue Total		557,672	555,000	328,351	450,808

Fund: 07 - HOTEL OCCUPANCY TAX FUND
070 - TOURISM EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
07-070-51110.00000	SALARIES	56,285	57,379	56,771	57,282
07-070-51120.00000	OVERTIME	354	573	-	-
07-070-51170.00000	SICK TIME BUY BACK	-	-	-	1,099
07-070-51180.00000	ONE-TIME PAY ADJUSTMENT	235	-	567	571
07-070-51210.00000	RETIREMENT	4,066	4,795	4,183	5,364
07-070-51220.00000	SOCIAL SECURITY	4,542	4,755	4,755	4,831
07-070-51230.00000	WORKER'S COMPENSATION	214	219	214	126
07-070-51250.00000	GROUP INSURANCE	8,693	7,335	7,365	7,802
07-070-51260.00000	CAR ALLOWANCE	3,600	3,600	3,600	3,600
07-070-51270.00000	CELL PHONE ALLOWANCE	600	600	600	600
Category: 51 - PERSONNEL Total		78,588	79,256	78,055	81,275
Category: 52 - CONTRACTUAL					
07-070-52110.00000	POSTAGE	383	250	250	252
07-070-52120.00000	COMMUNICATIONS	1,743	2,000	10	12
07-070-52140.00000	ADVERTISING	37,225	20,000	20,000	90,000
07-070-52150.00000	EDUCATION & TRAINING	11,016	10,000	5,000	6,189
07-070-52240.00000	OTHER INSURANCE	-	-	137	137
07-070-52520.00000	DUES & SUBSCRIPTIONS	15,751	15,000	8,225	12,150
07-070-52531.00000	OUTSIDE PROFESSIONAL	-	-	-	107,888
07-070-52641.00000	H/M TAX-SPECIAL EVENTS	2,000	20,000	-	-
Category: 52 - CONTRACTUAL Total		68,118	67,250	33,622	216,628
Category: 53 - GENERAL SERVICES					
07-070-53140.00000	OFFICE SUPPLIES	156	-	50	100
07-070-53170.00000	PHOTO & DUPLICATION	1,449	-	600	120
07-070-53320.00000	OPERATING SUPPLIES	376	-	8	-
07-070-53330.00000	COMPUTER SUPPLIES	1,666	2,500	2,500	500
07-070-53370.00000	PROMOTIONAL SUPPLIES	5,987	2,000	4,152	-
Category: 53 - GENERAL SERVICES Total		9,635	4,500	7,310	720

Fund: 07 - HOTEL OCCUPANCY TAX FUND
070 - TOURISM EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 55 - CAPITAL OUTLAY					
07-070-55140.00000	OTHER EQUIPMENT	3,911	-	-	-
Category: 55 - CAPITAL OUTLAY Total		3,911	-	-	-
Category: 58 - GRANT DISBURSEMENTS					
07-070-58300.00000	UNDESIGNATED GRANT FUNDS	10,029	42,517	-	10,000
07-070-58307.00000	H/M TAX-MUSEUM	63,323	82,677	82,677	-
07-070-58310.00000	TARLETON FFA	3,500	5,000	3,500	-
07-070-58320.00000	SPOOKTACULAR	-	500	500	-
07-070-58322.00000	H/M TAX-FINE ARTS COUNCIL	57,412	40,500	40,500	-
07-070-58323.00000	TARLETON RODEO	10,000	10,000	-	-
07-070-58326.00000	STEPHENVILLE SOX	2,500	1,800	-	-
07-070-58329.00000	TAAF STATE YOUTH VOLLEYBALL	14,850	8,500	-	-
07-070-58330.00000	SUNDOWN ON THE SQUARE	5,000	2,500	-	-
07-070-58331.00000	COWBOY CAPITAL PRO RODEO	15,000	15,000	15,000	15,000
07-070-58335.00000	WORLD SERIES ROPING	-	7,500	-	-
07-070-58336.00000	PROMOTIONAL ITEMS	2,104	10,000	-	6,000
07-070-58337.00000	WAYFINDER SIGNS	-	15,000	-	15,000
07-070-58338.00000	WEBSITE/PHOTOGRAPHY	3,935	15,000	1,000	7,600
07-070-58339.00000	LIT FALL/SPRING FESTIVAL	5,000	7,500	7,500	10,000
07-070-58341.00000	AMERICAN JR RODEO ASSOC	-	2,500	-	-
07-070-58342.00000	TARLETON TEXAN CLUB	-	5,000	5,000	5,000
07-070-58343.00000	MOOLA FEST	120,520	120,000	13,339	83,000
07-070-58344.00000	NO ONE FORGOTTEN/WOUNDED	2,000	-	-	-
07-070-58345.00000	X-TREME TEAM ROPING	13,400	5,000	-	-
07-070-58346.00000	EPIC RODEO EXPERIENCE	3,000	-	-	-
07-070-58347.00000	THE WALL THAT HEALS	1,421	7,500	6,503	-
07-070-58348.00000	TEXAS SHEEP DOG	500	-	-	-
07-070-58349.00000	PHIL FIFER MEMORIAL CALF ROPIN	-	-	1,500	-
Category: 58 - GRANT DISBURSEMENTS Total		333,493	403,994	177,019	151,600
Department: 070 - TOURISM Total		493,745	555,000	296,006	450,223

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Child Safety Fund

The City uses this fund 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.

CITY OF STEPHENVILLE
11 -CHILD SAFETY FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	9,611	1,295	1,295	2,609
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures	3,425	5,000	1,300	2,500
Intergovernmental				
Service Charges				
Other Revenue	229	-	14	3
Total Revenue	3,655	5,000	1,314	2,503
Transfers In				
Transfers Out				
Expenditures				
Personnel Costs				
Operating Expenditures	11,970	-	-	-
Capital Expenditures				
Debt Service				
Total Expenditures	11,970	-	-	-
Net Revenues over(under) Expenditures	(8,315)	5,000	1,314	2,503
Change in Receivables				
Change in other assets	(1)			
Change in Liabilities				
Estimated Cash Balance 9/30	1,295	6,295	2,609	5,112
Restricted:				
Child Safety Purpose	1,295	6,295	2,609	5,112
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

Entities that provide these type 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 the small fund balance, the City did not solicit applications for FY 2020-2021.

CITY OF STEPHENVILLE
11 -CHILD SAFETY FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	5,112	7,865	868	4,121
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures	2,750	3,000	3,250	3,500
Intergovernmental				
Service Charges				
Other Revenue	3	3	3	3
Total Revenue	2,753	3,003	3,253	3,503
Transfers In				
Transfers Out				
Expenditures				
Personnel Costs				
Operating Expenditures	-	10,000	-	-
Capital Expenditures				
Debt Service				
Total Expenditures	-	10,000	-	-
Net Revenues over(under) Expenditures	2,753	(6,997)	3,253	3,503
Change in Receivables				
Change in other assets				
Change in Liabilities				
Estimated Cash Balance 9/30	7,865	868	4,121	7,624
Restricted:				
Child Safety Purpose	7,865	868	4,121	7,624
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

Fund: 11 - CHILD SAFETY FUND

Revenue

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 42 - FINES AND FORFEITURES					
11-42100.00000	CHILD SAFETY FEES	3,425	5,000	1,300	2,500
Category: 42 - FINES AND FORFEITURES Total		3,425	5,000	1,300	2,500
Category: 45 - OTHER REVENUE					
11-45010.00000	INTEREST ON INVESTMENTS	229	-	14	3
Category: 45 - OTHER REVENUE Total		229	-	14	3
Revenue Total		3,655	5,000	1,314	2,503

Fund: 11 - CHILD SAFETY FUND

110 - CHILD SAFETY EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 58 - GRANT DISBURSEMENTS					
11-110-58100.00000	CHILD SAFETY-CASA	2,970	-	-	-
11-110-58101.00000	CHILD SAFETY-CROSS TIMBERS	3,000	-	-	-
11-110-58102.00000	CHILD SAFETY- P.R.C.A.C.	3,500	-	-	-
11-110-58103.00000	CHILD SAFETY-BACKPACK BUDDIES	2,500	-	-	-
Category: 58 - GRANT DISBURSEMENTS Total		11,970	-	-	-
Department: 110 - CHILD SAFETY Total		11,970	-	-	-

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Court Technology Fund

The City of Stephenville utilizes this fund to account for court costs used to provide municipal court technology and court building security. . Due to the small fund balance, the City has not budgeted any expenditures.

CITY OF STEPHENVILLE
12 -COURT TECHNOLOGY FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	18,905	3,998	3,998	5,849
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures	3,197	5,000	1,900	8,900
Intergovernmental	-	-	-	-
Service Charges	-	-	-	-
Other Revenue	168	250	23	23
Total Revenue	3,365	5,250	1,923	8,923
Transfers In				
Transfers Out				
Expenditures				
Personnel Costs				
Operating Expenditures	10,089	-	72	-
Capital Expenditures	8,000	-	-	-
Debt Service				
Total Expenditures	18,089	-	72	-
Net Revenues over(under) Expenditures	(14,723)	5,250	1,851	8,923
Change in Receivables				
Change in other assets				
Change in Liabilities	(184)			
Estimated Cash Balance 9/30	3,998	9,248	5,849	14,772
Restricted:				
Court Technology Purpose	3,998	9,248	5,849	8,972
Court Building Security Purpose				5,800
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

CITY OF STEPHENVILLE
12 -COURT TECHNOLOGY FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	14,772	24,586	35,290	46,885
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures	9,790	10,680	11,570	12,460
Intergovernmental				
Service Charges				
Other Revenue	24	24	25	26
Total Revenue	9,814	10,704	11,595	12,486
Transfers In				
Transfers Out				
Expenditures				
Personnel Costs				
Operating Expenditures	-	-	-	-
Capital Expenditures				
Debt Service				
Total Expenditures	-	-	-	-
Net Revenues over(under) Expenditures	9,814	10,704	11,595	12,486
Change in Receivables				
Change in other assets				
Change in Liabilities				
Estimated Cash Balance 9/30	24,586	35,290	46,885	59,371
Restricted:				
Court Technology Purpose	13,396	18,220	23,445	29,071
Court Building Security Purpose	11,190	17,070	23,440	30,300
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

Fund: 12 - COURT TECHNOLOGY FUND

Revenue

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 42 - FINES AND FORFEITURES					
12-42220.00000	MUNICIPAL COURT TECHNOLOGY FEE	3,197	5,000	1,000	4,000
12-42221.00000	MUNICIPAL COURT BUILDING SECURITY FUND	-	-	900	4,900
Category: 42 - FINES AND FORFEITURES Total		3,197	5,000	1,900	8,900
Category: 45 - OTHER REVENUE					
12-45010.00000	INTEREST ON INVESTMENTS	168	250	36	23
Category: 45 - OTHER REVENUE Total		168	250	36	23
Revenue Total		3,365	5,250	1,936	8,923

Fund: 12 - COURT TECHNOLOGY FUND

120 - COURT TECHNOLOGY EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 52 - CONTRACTUAL					
12-120-52542.00000	SPECIAL SERVICES	1,076	-	72	-
Category: 52 - CONTRACTUAL Total		1,076	-	72	-
Category: 54 - MACHINE & EQUIPMENT MAINT					
12-120-54160.00000	COMPUTER MAINTENANCE	9,013	-	-	-
Category: 54 - MACHINE & EQUIPMENT MAINT Total		9,013	-	-	-
Category: 55 - CAPITAL OUTLAY					
12-120-55140.00000	OTHER EQUIPMENT	8,000	-	-	-
Category: 55 - CAPITAL OUTLAY Total		8,000	-	-	-
Department: 120 - COURT TECHNOLOGY Total		18,089	-	72	-

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Public Safety

The City uses this fund to account for the Law Enforcement Officer Standards and Education grant (LEOSE) and drug forfeiture revenue restricted to law enforcement officer education, training, and activities. The estimated revenue and expenditure for LEOSE for FY 2020-2021 is \$3,500. An additional \$9,500 of training expenditures is budgeted.

CITY OF STEPHENVILLE
13 -PUBLIC SAFETY FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	42,858	102,119	102,119	51,471
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures	-	-	-	-
Intergovernmental	3,534	3,550	3,538	3,500
Service Charges	-	-	-	-
Other Revenue	1,379	1,000	900	80
Total Revenue	4,914	4,550	4,438	3,580
Expenditures				
Personnel Costs				
Operating Expenditures	-	15,868	739	13,000
Capital Expenditures	-	-	-	-
Debt Service				
Total Expenditures	-	15,868	739	13,000
Net Revenues over(under) Expenditures	4,914	(11,318)	3,699	(9,420)
Change in Receivables				
Change in Liabilities	54,347		(54,347)	
Estimated Cash Balance 9/30	102,119	90,801	51,471	42,051
Restricted:				
Public Safety Purpose	102,119	90,801	51,471	42,051
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

CITY OF STEPHENVILLE
13 -PUBLIC SAFETY FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	42,051	42,051	42,051	42,051
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures				
Intergovernmental	3,500	3,500	3,500	3,500
Service Charges				
Other Revenue				
Total Revenue	3,500	3,500	3,500	3,500
Expenditures				
Personnel Costs				
Operating Expenditures	3,500	3,500	3,500	3,500
Capital Expenditures				
Debt Service				
Total Expenditures	3,500	3,500	3,500	3,500
Net Revenues over(under) Expenditures	-	-	-	-
Change in Receivables				
Change in Liabilities				
Estimated Cash Balance 9/30	42,051	42,051	42,051	42,051
Restricted:				
Public Safety Purpose	42,051	42,051	42,051	42,051
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

Fund: 13 - PUBLIC SAFETY FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 43 - INTERGOVERNMENTAL					
13-43501.00000	PUBLIC SAFETY GRANTS	3,534	3,550	3,538	3,500
Category: 43 - INTERGOVERNMENTAL Total		3,534	3,550	3,538	3,500
Category: 45 - OTHER REVENUE					
13-45010.00000	INTEREST ON INVESTMENTS	1,359	1,000	900	80
13-45410.00000	MISCELLANEOUS	20	-	-	-
Category: 45 - OTHER REVENUE Total		1,379	1,000	900	80
Revenue Total		4,914	4,550	4,438	3,580

Fund: 13 - PUBLIC SAFETY FUND

130 - PUBLIC SAFETY EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 52 - CONTRACTUAL					
13-130-52154.00000	LEOSE-FIRE TRAINING	-	2,318	739	-
13-130-52155.00000	LEOSE-PD TRAINING	-	13,550	-	13,000
Category: 52 - CONTRACTUAL Total		-	15,868	739	13,000
Department: 130 - PUBLIC SAFETY Total		-	15,868	739	13,000

Tax Increment Financing (TIF) Fund

The City created this 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 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 twice. The ad valorem and sales tax base year for the original TIRZ #1 and #1A is 2019, and the ad valorem and sales tax base year for the second amendment TIRZ #1B is 2020.

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

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



CITY OF STEPHENVILLE
20 TAX INCREMENT FINANCING FUND
FY 2020-2021

	COUNCIL ADOPTED	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	-	-	52,409	-	-
Revenues					
Taxes	13,821	396,059	639,724	652,242	665,010
Licenses & Permits					
Fines & Forfeitures	-				
Intergovernmental	-				
Service Charges	-				
Other Revenue	-				
Total Revenue	13,821	396,059	639,724	652,242	665,010
Transfers In	329,829		131,717	171,608	158,040
Transfers Out	(343,650)	(343,650)	(823,850)	(823,850)	(823,050)
Expenditures					
Personnel Costs					
Operating Expenditures	-				
Capital Expenditures	-				
Debt Service					
Total Expenditures	-	-	-	-	-
Net Revenues over(under) Expenditures	0	52,409	(52,409)	(0)	(0)
Change in Receivables					
Change in Liabilities					
Estimated Cash Balance 9/30	-	52,409	-	-	-
Restricted:					
TIF Purpose	-	52,409	-	-	-
Estimated Unrestricted Cash Balance 9/30	-	-	-	-	-

Fund: 20 - TAX INCREMENT FINANCING FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 40 - TAXES					
20-40010.00001	TIF 1 PROPERTY TAX	-	-	-	3,821
20-40100.00001	TIF 1 SALES TAX	-	-	-	10,000
Category: 40 - TAXES Total		-	-	-	13,821
Category: 49 - TRANSFERS IN					
20-49001.00000	TRANSFER IN FROM GENERAL FUND	-	-	-	245,703
20-49002.00000	TRANSFER FROM WATER & SEWER FUND	-	-	-	18,695
20-49005.00000	TRANSFER FROM STORM DRAINAGE FUND	-	-	-	65,431
Category: 49 - TRANSFERS IN Total		-	-	-	329,829
Revenue Total		-	-	-	343,650

Fund: 20 - TAX INCREMENT FINANCING FUND

205 - TAX INCREMENT FINANCING EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 59 - TRANSFERS OUT					
20-205-59008.00000	TRANSFER TO DEBT SERVICE FUND	-	-	-	343,650
Category: 59 - TRANSFERS OUT Total		-	-	-	343,650
Department: 205 - TAX INCREMENT FINANCING Total		-	-	-	343,650

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Capital Improvements

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

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

Capital Improvements Policy

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 large 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 efficiency or performance of a service? Will it reduce the on-going costs

- of a service or facility?
6. Will it provide a service required for economic development of the community? What improvements would be of the most value in attracting commercial and industrial firms?
 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 costs of land acquisitions if the project is deferred?
 9. Is the project well identified by the citizens? Does it have 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 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, business, foundations and non-profit organizations.

Earmarked Funds

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

Enterprise Funds

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

General Fund

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

General Obligation Bonds

With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and retire the debt. General Obligation Bonds can be sold to finance permanent types of

improvements such as municipal buildings, streets and parks and recreation facilities. Voter approval is required.

Revenue Bonds

Revenue Bonds frequently are sold for projects that produce revenues, such as water 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 has a grant or loan forgiveness component, which reduces the principal amount required to be paid back to the state or federal entity.

Impacts of Capital Improvements on Operating Budget

Total Capital Expenditures budgeted for FY 2020-2021 are \$32,917,098. General Fund current net revenue over expenditures will be utilized to fund the \$1,020,031 of capital expenditures budgeted in the General Fund. The City has dedicated 8% of both property tax and sales tax revenue to transfer \$967,565 to the capital projects fund to finance the street maintenance plan.

Water and Sewer Fund capital expenditures are budgeted for \$13,817,548. The City carried over \$11,859,989 and \$275,000 for the Eastside Sewer project and CDBG projects budgeted in FY 2019-2020 and not fully expended, which accounts for the net revenues under expenditures of \$12 million. The remaining \$1,682,559 in capital expenditures are funded with current net revenue over expenditures.

The Airport Fund current net revenue over expenditures will be utilized to fund the \$1,875,000 for Airport improvements. The City carried over \$1,881,138 for the General Land Office CDBG storm water drainage grant. An additional \$400,000 was budgeted for Graham Avenue storm water drainage. These account for the \$585,973 in net revenue under expenditures. The City carried over \$1,005,627 in annual pavement maintenance, \$34,746 in sidewalk improvements,

\$7,858,443 for Harbin Drive, and \$4,000,000 for Washington Commons public infrastructure. These items were budgeted in FY 2019-2020, but were not expended. In addition, the \$57,000 budgeted for the replacement of the 1992 Chevrolet Dump Truck is also from unspent FY 2019-2020 annual pavement maintenance funds. They account for the \$12,939,240 in net revenue under expenditures in the Water and Sewer Fund.

There should be no major impact on operating budgets for most of the capital items scheduled. The maintenance and operating costs related to most of the capital project items scheduled should be absorbed in the corresponding division’s operating budget.

FY 2020-2021 Capital Projects and Fleet /Non-Mobile Equipment Replacement

The following pages identify the capital improvements that the City Council authorized in FY 2020-2021 and includes the project or equipment, the department requesting the item, the fund in which expenditures are allocated. All capital projects are cash funded through current revenues or accumulated reserves, except for the Eastside Sewer, Harbin Drive, and Washington Commons public infrastructure. The Eastside Sewer is funded through bond proceeds received in FY 2017-18. Harbin Drive and the Washington Commons public infrastructure are funded through bond proceeds received in FY 2019-2020.

Capital Improvement & Equipment Replacement

Fund	Department	Description	Carryover from FY 19-20	FY 20-21 Council Approved
General Fund				
01-402-55140	Street	Asphalt Hot Box		48,000
01-501-55200	Parks & Leisure	Athletic Maintenance Shop relocation & replacement		68,299
01-501-55250	Parks & Leisure	Bosque River Trail Phase I & II repairs		98,000
01-501-55250	Parks & Leisure	Downtown Revitalization grant sidewalk project	245,957	245,957
01-501-55270.03250	Parks & Leisure	Collins Street Trailhead from parkland dedication (revenue offset)		50,000
01-501-55330.20190	Parks & Leisure	Green Ribbon grant median maintenance	400,000	400,000
01-501-55330.20190	Parks & Leisure	Green Ribbon grant median maintenance grant administration	10,775	10,775
01-701-55110	Police	Three (3) 2021 Chevy Tahoes with equipment for Patrol		99,000
Total General Fund			656,732	1,020,031

Capital Improvement & Equipment Replacement

Fund	Department	Description	Carryover from FY 19-20	FY 20-21 Council Approved
Water Fund				
02-000-55276.20180	Administration	CDBG Grant Match	275,000	275,000
02-001-55235	Water Production	536 Well Field - Wells, Piping, Roads, Electrical Engineering		540,600
02-001-55235	Water Production	536 Well Field - Transmission line Engineering		78,500
02-001-55235	Water Production	536 Well Field - Aquifer Storage Recovery Analysis		28,000
02-002-55281	Water Distribution	377 Ground Storage Tank Rehabilitation		675,000
02-002-55281	Water Distribution	Ground Storage Tank at Airport - Engineering		200,000
02-011-55110	Wastewater Collections	Replace 2009 Ford Ranger with 1/2 Ton Pickup		25,000
02-011-55270.20180	Wastewater Collections	Eastside Sewerline Project	11,859,989	11,859,989
02-011-55270.20180	Wastewater Collections	Eastside Sewerline Project - materials testing		34,459
02-012-55140	Wastewater Treatment	Chlorine Treatment System Rehabilitation	33,000	33,000
02-012-55140	Wastewater Treatment	Alum System Rehabilitation	35,000	35,000
02-012-55140	Wastewater Treatment	Automatic Backwash Filter System Rehabilitation	33,000	33,000
Total Water Fund			12,235,989	13,817,548
Airport Fund				
04-040-55230.2019	Airport	1902STEVE FAA/TXDOT Airport expansion grant	1,875,000	1,875,000
Total Airport Fund			1,875,000	1,875,000

Capital Improvement & Equipment Replacement				
Fund	Department	Description	Carryover from FY 19-20	FY 20-21 Council Approved
Storm Water Drainage Fund				
05-050-55231	Storm Water Drainage	Graham Avenue storm water drainage		400,000
05-050-55231.20180	Storm Water Drainage	CDBG GLO Storm Water Drainage Project - Grosebeck	1,881,138	1,881,138
Total Storm Water Drainage Fund			1,881,138	2,281,138
Capital Projects Fund				
10-402-55250	Street	Carryover unspent Annual Pavement Maintenance FY 19-20	1,005,627	1,005,627
10-402-55110	Street	Replace 1992 Chevy Dump truck with 1-ton Diesel Truck & dump bed	57,000	57,000
10-402-55250	Street	Annual Pavement Maintenance Program		967,565
10-402-55250.20200	Street	Harbin Drive	7,858,443	7,858,443
10-402-55320	Street	Sidewalk Improvements	34,746	34,746
10-402-55321.20200	Street	Washington Commons Public Infrastructure	4,000,000	4,000,000
Total Capital Projects Fund			12,955,816	13,923,381
Total All Funds			29,604,675	32,917,098

The below table identifies separately the Fleet and Mobile Equipment Purchases included in the previous capital improvement and equipment replacement table.

Fleet and Mobile Equipment Purchases FY 2020-2021	
Street Maintenance	
Asphalt Hot Box	48,000
Police	
Three (3) 2021 Chevy Tahoes with equipment for Patrol	99,000
Wastewater Collections	
Replace 2009 Ford Ranger with 1/2 Ton Pickup	25,000
Street Improvements	
Replace 1992 Chevy Dump truck with 1-ton Diesel Truck & dump bed	57,000
Total	229,000



Capital Projects Fund

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

CITY OF STEPHENVILLE
10 -CAPITAL PROJECTS FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/01	442,063	887,443	887,443	13,775,766
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	9,149	19,543	6,597	15,376
Other Revenue	22,185	12,889,005	12,897,505	1,200
Total Revenue	31,334	12,908,548	12,904,102	16,576
Transfers In	1,020,444	1,071,572	1,071,572	967,565
Transfers Out				
Expenditures				
Personnel Costs	-	-	-	-
Operating Expenditures	(10,017)	253,095	253,095	-
Capital Expenditures	959,287	13,655,790	706,346	13,923,381
Debt Service	-	127,910	127,910	-
Total Expenditures	949,271	14,036,795	1,087,351	13,923,381
Net Revenues over(under) Expenditures	102,508	(56,675)	12,888,323	(12,939,240)
Change in Receivables				
Change in other assets				
Change in Liabilities	342,872			
Estimated Cash Balance 9/30	887,443	830,768	13,775,766	836,526
Restricted:				
Committed for Washington Commons Project			4,000,000	
Committed for Harbin Drive			8,500,000	
Capital Projects	887,443	830,768	1,275,766	836,526
Estimated Unrestricted Cash Balance 9/30	-	-	-	-



In FY 2020-2021, \$967,565 is budgeted for the street maintenance program, which the City funded through a transfer from the General Fund. The other \$12,955,816 in capital expenditures are monies carried over from unspent funds in FY 2019-2020.

CITY OF STEPHENVILLE
10 -CAPITAL PROJECTS FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/01	836,526	836,526	836,526	836,526
Revenues				
Taxes				
Licenses & Permits				
Fines & Forfeitures				
Intergovernmental				
Service Charges				
Other Revenue				
Total Revenue				
Transfers In	999,145			
Transfers Out				
Expenditures				
Personnel Costs				
Operating Expenditures				
Capital Expenditures				
Debt Service				
Total Expenditures				
Net Revenues over(under) Expenditures	-	-	-	-
Change in Receivables				
Change in other assets				
Change in Liabilities				
Estimated Cash Balance 9/30	836,526	836,526	836,526	836,526
Restricted:				
Committed for Washington Commons Project				
Committed for Harbin Drive				
Capital Projects	836,526	836,526	836,526	836,526
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

Fund: 10 - CAPITAL PROJECTS FUND

		Revenue			
		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 44 - CHARGES FOR SERVICES					
10-44501.00000	SIDEWALK MATCH	9,149	19,543	6,597	15,376
Category: 44 - CHARGES FOR SERVICES Total		9,149	19,543	6,597	15,376
Category: 45 - OTHER REVENUE					
10-45010.00000	INTEREST ON INVESTMENTS	22,185	8,000	16,500	1,200
10-45600.00000	BOND PROCEEDS	-	12,881,005	12,881,005	-
Category: 45 - OTHER REVENUE Total		22,185	12,889,005	12,897,505	1,200
Category: 49 - TRANSFERS IN					
10-49000.00000	TRANSFERS FROM OTHER FUNDS	1,020,444	1,071,572	1,071,572	967,565
Category: 49 - TRANSFERS IN Total		1,020,444	1,071,572	1,071,572	967,565
Revenue Total		1,051,778	13,980,120	13,975,674	984,141

Fund: 10 - CAPITAL PROJECTS FUND
402 - STREET MAINTENANCE EXPENDITURES

	2018-2019	2019-2020	2019-2020	COUNCIL
	ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 55 - CAPITAL OUTLAY				
10-402-55110.00000 VEHICLES	-	-	-	57,000
10-402-55250.00000 STREETS	952,902	1,118,860	56,233	1,973,192
10-402-55250.20200 STREETS - 2020 BONDS	-	8,500,000	641,557	7,858,443
10-402-55320.00000 SIDEWALK IMPROVEMENTS	6,385	36,930	8,556	34,746
10-402-55321.20200 PUBLIC INFRASTRUCTURE-WASH COMMONS	-	4,000,000	-	4,000,000
Category: 55 - CAPITAL OUTLAY Total	959,287	13,655,790	706,346	13,923,381
Category: 56 - BANK CHARGES				
10-402-56110.00000 ISSUE COSTS	-	253,095	253,095	-
Category: 56 - BANK CHARGES Total	-	253,095	253,095	-
Category: 57 - DEBT SERVICE				
10-402-57300.20200 BOND INTEREST	-	127,910	127,910	-
Category: 57 - DEBT SERVICE Total	-	127,910	127,910	-
Department: 402 - STREET MAINTENANCE Total	959,287	14,036,795	1,087,351	13,923,381

Fund: 10 - CAPITAL PROJECTS FUND
501 - PARKS & RECREATION EXPENDITURES

	2018-2019	2019-2020	2019-2020	COUNCIL
	ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 52 - CONTRACTUAL				
10-501-52531.00000 OUTSIDE PROFESSIONALS	(10,017)	-	-	-
Category: 52 - CONTRACTUAL Total	(10,017)	-	-	-
Department: 501 - PARKS & RECREATION Total	(10,017)	-	-	-

Debt Service

Debt Service Policy

The City’s goal is to fund capital improvement projects on a “pay-as-you-go” basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometimes required. The City’s debt management objective is to maintain levels of debt service that minimizes 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, 2020

Taxable Assessed Valuation	\$1,454,845,663
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$36,371,142
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for FY 2020-2021	\$0.4550 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	2.045% 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.

General Obligation Interest and Sinking Fund

This fund 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 Leases

Budget detail for General Fund capital leases is located in the corresponding departmental expenditures. This debt is not secured by property taxes; instead, the capital asset is the collateral for the debt.

Utility Fund Bonds and Capital Leases

Budget detail for Utility-related debt is located in the non-departmental section of the Utility Fund's budget. The City issued this debt for utility infrastructure.

Storm Water Drainage Bonds

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

Current Debt Requirements

The total Debt Service requirements for the City of Stephenville in fiscal year 2020-2021 is \$2,327,908. The total General Obligation bond requirements for fiscal year 2020-2021 is \$608,950, which is paid from the Debt Service Fund. The General Fund capital lease payments requirement is \$319,172, which the City pays from the General Fund. The Utility systems bond and capital lease requirements equal \$1,588,106. The Storm Water Drainage fund bonds requirement equals \$499,526.

Funds for the General Obligation Bond Debt Service expenses will come from ad valorem taxes of \$265,300. The other \$343,650 is funded through a transfer from the Tax Increment Financing (TIF) Fund. This amount is comprised of ad valorem and sales tax in the (TIF) fund and transfers

from the General Fund, Utility Fund, and Storm Water Drainage Fund. When the Certificates of Obligation, Series 2020, were issued, it was determined that the TIF ad valorem and sales tax revenue would not be adequate to fund the required debt service for the first two to three years and that transfers from the General, Utility, and Storm Water Drainage funds would be used to supplement. Once TIF revenue exceeds debt service requirements, the TIF Fund will reimburse the General, Utility, and Storm Water Drainage funds the amounts transferred. The funds for the General Fund lease purchases will come from general taxes and revenues. The Water and Sewer System bonds and capital lease are funded by and paid directly from net Utility Operating revenues. The Storm Water Drainage system debts is funded by and paid directly from storm water drainage fees.

Outstanding Debt

The total outstanding debt to maturity for the City of Stephenville as of October 1, 2020 is \$49,122,558, of which \$41,197,749 is principal and \$7,924,809 is interest. The City is required to retire \$2,128,803 with principal payments this year and will pay \$886,951 in interest this year.

General Debt Service Fund

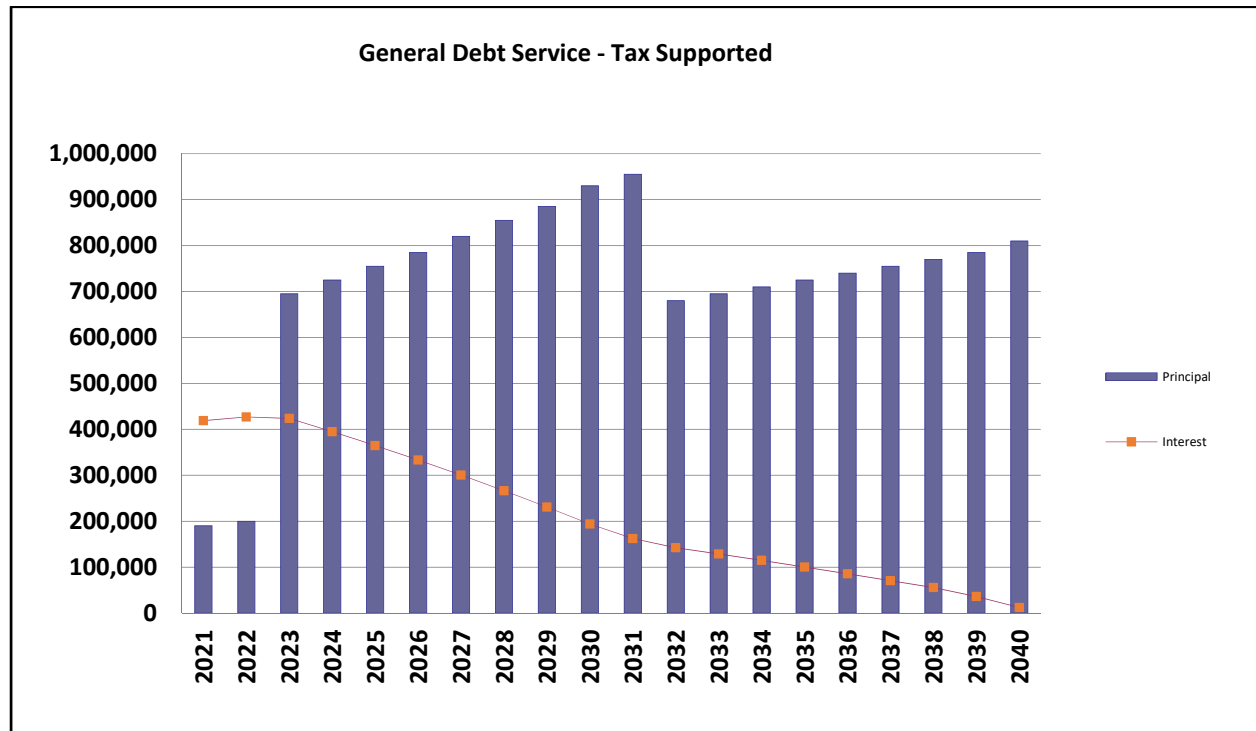
The Debt Service Fund accounts for all funds required to finance the payment of interest and principal on all general debt, serial and term, other than those payable exclusively from special assessments and revenue debt issued for and serviced by an enterprise fund. The City has authorized the following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

General Obligation Bonds

Certificates of Obligation, Series 2011 – On August 2, 2011 the City Council authorized the issuance of \$4,000,000 in bonds for the purpose of providing funds to finance the costs of *building a Fire Station #2 and a Major Thoroughfare Street Renovation* and to pay the associated costs of issuance. This debt matures in February 2031.

Certificates of Obligation, Series 2020 – On March 3, 2020 the City Council authorized the issuance of \$11,860,000 in bonds for the purpose of providing funds to finance the costs of *improving Harbin Drive and other public improvements along U.S. Highway 377* and to pay the associated costs of issuance. This debt matures in February 2040.

The chart below shows the relationship of the principal and interest for the tax supported debt.



The schedule below summarizes the General Obligation Debt.

Summary of Debt Service Charges to Maturity				
General Obligation Bonds and Certificates of Obligation -Tax Supported				
Year Ending	Outstanding			Total
September 30th	Beginning of Year	Principal	Interest	Requirements
2021	14,465,000.00	190,000.00	418,950.00	608,950.00
2022	14,275,000.00	200,000.00	426,943.75	626,943.75
2023	14,075,000.00	695,000.00	423,631.25	1,118,631.25
2024	13,380,000.00	725,000.00	394,706.25	1,119,706.25
2025	12,655,000.00	755,000.00	364,556.00	1,119,556.00
2026	11,900,000.00	785,000.00	333,181.00	1,118,181.00
2027	11,115,000.00	820,000.00	300,482.00	1,120,482.00
2028	10,295,000.00	855,000.00	266,356.00	1,121,356.00
2029	9,440,000.00	885,000.00	230,906.00	1,115,906.00
2030	8,555,000.00	930,000.00	193,925.00	1,123,925.00
2031	7,625,000.00	955,000.00	162,162.00	1,117,162.00
2032	6,670,000.00	680,000.00	142,550.00	822,550.00
2033	5,990,000.00	695,000.00	128,800.00	823,800.00
2034	5,295,000.00	710,000.00	114,750.00	824,750.00
2035	4,585,000.00	725,000.00	100,400.00	825,400.00
2036	3,860,000.00	740,000.00	85,750.00	825,750.00
2037	3,120,000.00	755,000.00	70,800.00	825,800.00
2038	2,365,000.00	770,000.00	55,550.00	825,550.00
2039	1,595,000.00	785,000.00	36,075.00	821,075.00
2040	810,000.00	810,000.00	12,150.00	822,150.00
		14,465,000.00	4,262,624.25	18,727,624.25

The following schedules detail the General Obligation Debt.

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
2021	3.00%	190,000.00	75,300.00	265,300.00
2022	3%-4.25%	200,000.00	83,293.75	283,293.75
2023	4.25%	205,000.00	89,781.25	294,781.25
2024	4.25%	215,000.00	80,856.25	295,856.25
2025	4.25%	225,000.00	71,506.00	296,506.00
2026	4.25%	235,000.00	61,731.00	296,731.00
2027	4.25%	245,000.00	51,532.00	296,532.00
2028	4.25%	255,000.00	40,906.00	295,906.00
2029	4.25%	265,000.00	29,856.00	294,856.00
2030	4.25%	280,000.00	18,275.00	298,275.00
2031	4.25%	290,000.00	6,162.00	296,162.00
		2,605,000.00	609,199.25	3,214,199.25

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
2021	4.000%	0.00	343,650.00	343,650.00
2022	4.000%	0.00	343,650.00	343,650.00
2023	4.000%	490,000.00	333,850.00	823,850.00
2024	4.000%	510,000.00	313,850.00	823,850.00
2025	4.000%	530,000.00	293,050.00	823,050.00
2026	4.000%	550,000.00	271,450.00	821,450.00
2027	4.000%	575,000.00	248,950.00	823,950.00
2028	4.000%	600,000.00	225,450.00	825,450.00
2029	4.000%	620,000.00	201,050.00	821,050.00
2030	4.000%	650,000.00	175,650.00	825,650.00
2031	2.000%	665,000.00	156,000.00	821,000.00
2032	2.000%	680,000.00	142,550.00	822,550.00
2033	2.000%	695,000.00	128,800.00	823,800.00
2034	2.000%	710,000.00	114,750.00	824,750.00
2035	2.000%	725,000.00	100,400.00	825,400.00
2036	2.000%	740,000.00	85,750.00	825,750.00
2037	2.000%	755,000.00	70,800.00	825,800.00
2038	2.000%	770,000.00	55,550.00	825,550.00
2039	3.000%	785,000.00	36,075.00	821,075.00
2040	3.000%	810,000.00	12,150.00	822,150.00
		11,860,000.00	3,653,425.00	15,513,425.00



CITY OF STEPHENVILLE
08 -DEBT SERVICE FUND SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/1	197,498	207,136	207,136	212,557
Revenues				
Taxes	472,364	260,600	264,771	265,289
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	-	-	-	-
Other Revenue	4,179	1,000	1,500	311
Total Revenue	476,543	261,600	266,271	265,600
Transfers In				343,650
Transfers Out				
Expenditures				
Personnel Costs	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service	466,445	260,850	260,850	609,250
Total Expenditures	466,445	260,850	260,850	609,250
Net Revenues over(under) Expenditures	10,098	750	5,421	-
Change in Receivables	843			
Changes in other assets	(5,478)			
Change in Deferred Inflows of Resources	(1,246)			
Change in Liabilities	5,421			
Estimated Cash Balance 9/30	207,136	207,886	212,557	212,557
Restricted:				
3 Months Operations				
Debt Service	207,136	207,886	212,557	212,557
Airport Improvement				
Grant Match				
Estimated Unrestricted Cash Balance 9/30	-	-	-	-



CITY OF STEPHENVILLE
08 -DEBT SERVICE FUND SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/1	212,557	213,257	213,957	214,657
Revenues				
Taxes	283,294	294,782	295,857	296,506
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	-	-	-	-
Other Revenue	1,000	1,000	1,000	1,000
Total Revenue	284,294	295,782	296,857	297,506
Transfers In	343,650	823850	823850	823050
Transfers Out				
Expenditures				
Personnel Costs				
Operating Expenditures	300	300	300	300
Capital Expenditures				
Debt Service	626,944	1,118,632	1,119,707	1,119,556
Total Expenditures	627,244	1,118,932	1,120,007	1,119,856
Net Revenues over(under) Expenditures	700	700	700	700
Change in Receivables				
Changes in other assets				
Change in Deferred Inflows of Resources				
Change in Liabilities				
Estimated Cash Balance 9/30	213,257	213,957	214,657	215,357
Restricted:				
3 Months Operations				
Debt Service	213,257	213,957	214,657	215,357
Airport Improvement				
Grant Match				
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

Fund: 08 - DEBT SERVICE FUND

Revenue

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 40 - TAXES					
08-40010.00000	PROPERTY TAXES	468,535	257,000	261,171	264,630
08-40030.00000	PENALTY & INTEREST	3,830	3,600	3,600	659
Category: 40 - TAXES Total		472,364	260,600	264,771	265,289
Category: 45 - OTHER REVENUE					
08-45011.00000	INTEREST ON CHECKING ACCOUNTS	4,179	1,000	1,500	311
Category: 45 - OTHER REVENUE Total		4,179	1,000	1,500	311
Category: 49 - TRANSFERS IN					
08-49020.00000	TRANSFER IN FROM TIF FUND	-	-	-	343,650
Category: 49 - TRANSFERS IN Total		-	-	-	343,650
Revenue Total		476,543	261,600	266,271	609,250

Fund: 08 - DEBT SERVICE FUND

080 - DEBT SERVICE EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 56 - BANK CHARGES					
08-080-56100.00000	BANK CHARGES	-	-	-	300
Category: 56 - BANK CHARGES Total		-	-	-	300
Category: 57 - DEBT SERVICE					
08-080-57300.00000	BOND INTEREST	86,445	80,850	80,850	418,950
08-080-57500.00000	BOND PRINCIPAL	380,000	180,000	180,000	190,000
Category: 57 - DEBT SERVICE Total		466,445	260,850	260,850	608,950
Department: 080 - DEBT SERVICE Total		466,445	260,850	260,850	609,250

General Fund Capital Leases

Capital lease payments for the general government are budgeted in the General Fund, not the General Debt Service Fund, as the lease purchase is secured by the capital asset not property taxes. The City has the following capital leases outstanding:

Texas Municipal Lease Purchase Agreement No. 7532—2016 E-One Pumper

On October 4, 2016, the City Council authorized the execution of a lease-purchase agreement with Texas Bank for financing a “Fire Truck”. On October 13, 2016, the City executed the lease-purchase agreement financing the amount of \$349,833 for a 2016 E-One pumper that matures in 2021.

Equipment Lease Purchase Agreement—2017 Chevy Tahoe K-9 Unit

On March 1, 2017, a lease-purchase agreement was executed financing the amount of \$35,288 with Bruner Motors for the purchase of a 2017 Chevrolet Tahoe to be used as a K-9 unit. The agreement included thirty-six (36) lease payments totaling \$18,900 with a purchase option at the end of the lease term of \$20,000. An addendum was signed on March 3, 2017, in which terms stated that Bruner Motors would pay the lease payments in exchange for advertising signage on and appearances with the Tahoe. On November 9, 2017, \$20,000 was paid towards the lease payments and final purchase amount, leaving \$18,900 due at the end of lease for the purchase of the vehicle. This lease expired in 2020, and the City anticipates executing another lease for the remaining \$18,900 principal due.

Municipal Lease-Purchase Agreement—Five (5) CID 2018 Chevy Silverados

On October 10, 2017, the City Council authorized the lease purchase of five (5) 2018 Chevrolet Silverados for the Criminal Investigative Department with Ally Financial. On January 18, 2018, the City executed the lease-purchase agreement financing the amount of \$114,929.75 with Ally Financial. This debt matures in 2021.

Municipal Lease-Purchase Agreement—Three (3) Patrol 2018 Chevy Tahoes

On December 5, 2017, the City Council authorized the lease purchase of three (3) 2018 Chevrolet Tahoes for Patrol with Ally Financial. On April 9, 2018, the City executed the lease-purchase agreement the amount of \$100,441.41 with Ally Financial. This debt matures in 2021.

Municipal Lease-Purchase Agreement No. 774306148-001 – 2019 Pierce Aerial Fire Truck

On January 8, 2019, the City Council authorized the execution of a lease-purchase agreement with Frost Bank for financing a “Pierce Impel Custom Pump Truck w/Ascendant 110’ Aerial Platform and additional accessories for the truck”. On January 25, 2019, the City executed the lease-purchase agreement financing the amount of \$1,200,000.00 with Frost Bank. This debt

matures in 2028.

Municipal Lease-Purchase Agreement—Four (4) Police 2019 2018 Chevy Tahoes

On November 6, 2018, the City Council authorized the lease purchase of four (4) 2019 Chevrolet Tahoes for Police with Ally Financial. On April 19, 2019, the City executed the lease-purchase agreement the amount of \$133,309.52 with Ally Financial. This debt matures in 2022.

The following schedule summarizes the General Fund Capital Leases.

Summary of General Fund Capital Leases to Maturity			
Fiscal Year	Principal	Interest	Total
2021	279,195.11	39,976.55	319,171.66
2022	168,317.12	30,232.48	198,549.60
2023	113,917.22	24,018.69	137,935.91
2024	117,608.14	20,327.77	137,935.91
2025	121,418.64	16,517.27	137,935.91
2026	125,352.60	12,583.31	137,935.91
2027	129,414.03	8,521.88	137,935.91
2028	133,607.04	4,328.87	137,935.91
	1,188,829.90	156,506.82	1,345,336.72

The following schedules detail the General Fund Capital Leases.

General Fund Capital Lease 2016 E-One Pumper Payment due - October 14			
Fiscal Year	Principal	Interest	Total
2021	91,243.54	2,646.04	93,889.58
	<u>91,243.54</u>	<u>2,646.04</u>	<u>93,889.58</u>

General Fund Capital Lease K-9 Tahoe Payment due - March 1			
Fiscal Year	Principal	Interest	Total
2020	18,900.00	0.00	18,900.00
	<u>18,900.00</u>	<u>0.00</u>	<u>18,900.00</u>

General Fund Capital Lease Five (5) 2018 Police Silverados Payment due - January 18			
Fiscal Year	Principal	Interest	Total
2021	22,948.17	1,939.43	24,887.60
2022	23,898.22	989.38	24,887.60
	<u>46,846.39</u>	<u>2,928.81</u>	<u>49,775.20</u>

**General Fund Capital Lease
Three (3) 2018 Police Tahoes
Payment due - April 9**

Fiscal Year	Principal	Interest	Total
2021	25,620.55	1,111.93	26,732.48
	<u>25,620.55</u>	<u>1,111.93</u>	<u>26,732.48</u>

**General Fund Capital Lease
2019 Aerial Fire Truck
Payment due - January 31**

Fiscal Year	Principal	Interest	Total
2021	106,879.25	31,056.66	137,935.91
2022	110,342.13	27,593.78	137,935.91
2023	113,917.22	24,018.69	137,935.91
2024	117,608.14	20,327.77	137,935.91
2025	121,418.64	16,517.27	137,935.91
2026	125,352.60	12,583.31	137,935.91
2027	129,414.03	8,521.88	137,935.91
2028	133,607.04	4,328.87	137,935.91
	<u>958,539.05</u>	<u>144,948.23</u>	<u>1,103,487.28</u>

**General Fund Capital Lease
Four (4) 2019 Police Tahoes
Payment due - March 29**

Fiscal Year	Principal	Interest	Total
2021	32,503.60	3,222.49	35,726.09
2022	34,076.77	1,649.32	35,726.09
	<u>66,580.37</u>	<u>4,871.81</u>	<u>71,452.18</u>

Utility Fund Debt Service

Utility Debt Service is presented in the Water and Sewer Utility Fund, accounting for all funds required to finance the payment of interest and principal on all debt, which is retired primarily from revenues, or earnings of the City's Water and Sewer Utility Fund. Such debt includes the following issues:

Utility System Revenue Bonds

Combination Tax & Revenue Certificates of Obligation, Series 2013 – On November 19, 2013, the City Council passed an ordinance authorizing the issuance of \$1,000,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations for (i) the acquisition and construction of sewer line extensions, (ii) repairs to the streets in the City associated with such sewer line extensions and (iii) payment of legal, fiscal and engineering fees in connection with these projects. The City has spent all debt proceeds, and this debt matures February 15, 2024.

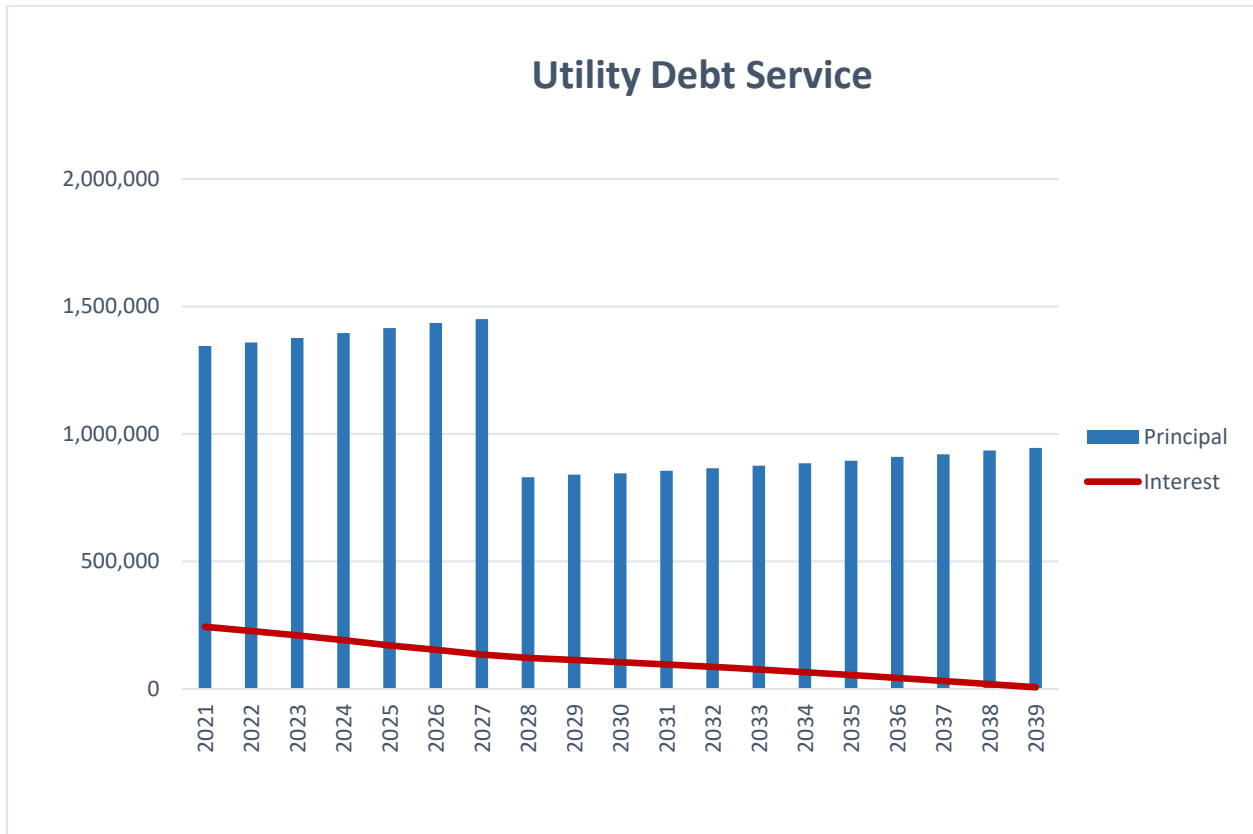
Combination Tax & Revenue Certificates of Obligation, Series 2016 – On November 1, 2016, the City Council passed an ordinance authorizing the issuance of \$2,040,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with the construction of improvements to the sanitary sewer collection system and paying legal, fiscal, engineering, and architectural fees in connection with this project. The City has spent all debt proceeds, and this debt matures February 15, 2027

Combination Tax & Revenue Certificates of Obligation, Series 2018 – On June 5, 2018, the City Council passed an ordinance authorizing the issuance of \$17,030,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations incurred for use in connection with planning, acquiring, designing and constructing improvements to the sanitary sewer system and paying legal, fiscal, engineering, and architectural fees in connection with such projects. There is still over \$15,000,000 of debt proceeds to spend, and this debt matures February 15, 2039.

Capital Lease

Advance Metering Infrastructure Lease – On June 3, 2014, the City Council approved a capital lease of \$2,988,450 for the installation of an Advanced Metering Infrastructure (AMI) system. The City has spent the proceeds, and this lease matures September 15, 2024.

The chart below shows the relationship of the principal and interest for the revenue supported debt.



The following schedule summarizes the Utility debt service to maturity.

Summary of Utility Debt Service Charges to Maturity				
Year Ending September 30th	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2021	20,375,019.45	1,344,608.15	243,498.10	1,588,106.25
2022	19,030,411.30	1,358,729.04	227,139.46	1,585,868.50
2023	17,671,682.26	1,376,065.44	210,037.35	1,586,102.79
2024	16,295,616.82	1,395,616.82	191,354.72	1,586,971.54
2025	14,900,000.00	1,415,000.00	170,753.00	1,585,753.00
2026	13,485,000.00	1,435,000.00	153,347.25	1,588,347.25
2027	12,050,000.00	1,450,000.00	134,897.50	1,584,897.50
2028	10,600,000.00	830,000.00	121,510.00	951,510.00
2029	9,770,000.00	840,000.00	113,367.50	953,367.50
2030	8,930,000.00	845,000.00	104,731.25	949,731.25
2031	8,085,000.00	855,000.00	95,635.25	950,635.25
2032	7,230,000.00	865,000.00	86,088.25	951,088.25
2033	6,365,000.00	875,000.00	76,082.25	951,082.25
2034	5,490,000.00	885,000.00	65,565.00	950,565.00
2035	4,605,000.00	895,000.00	54,528.00	949,528.00
2036	3,710,000.00	910,000.00	43,020.00	953,020.00
2037	2,800,000.00	920,000.00	31,124.50	951,124.50
2038	1,880,000.00	935,000.00	18,880.75	953,880.75
2039	945,000.00	945,000.00	6,331.50	951,331.50
		20,375,019.45	2,147,891.63	22,522,911.08
Series 2013		730,000.00		
Series 2016		1,990,000.00		
Series 2018		16,240,000.00		
Series 2014 Capital Lease		1,415,019.45		
		20,375,019.45		

The following schedules detail the Utility debt service to maturity.

Utility System Revenue Series 2013 - \$1,000,000 Purpose: Sewer - Kaylock Lockwood Improvements Issued 12/18/2013 Matures 02/15/2024 Principal Due - Feb 15				
Fiscal Year	Interest Rate	Principal	Interest	Total
2021	2.49%	175,000.00	15,998.25	190,998.25
2022	2.49%	180,000.00	11,578.50	191,578.50
2023	2.49%	185,000.00	7,034.25	192,034.25
2024	2.49%	190,000.00	2,365.50	192,365.50
		730,000.00	36,976.50	766,976.50

Utility System Revenue 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
2021	1.84%	40,000.00	36,248.00	76,248.00
2022	1.84%	55,000.00	35,374.00	90,374.00
2023	1.84%	20,000.00	34,684.00	54,684.00
2024	1.84%	20,000.00	34,316.00	54,316.00
2025	1.84%	605,000.00	28,566.00	633,566.00
2026	1.84%	620,000.00	17,296.00	637,296.00
2027	1.84%	630,000.00	5,796.00	635,796.00
		1,990,000.00	192,280.00	2,182,280.00

Utility System Revenue
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	Principal	Interest	Total
2021	0.28%	795,000.00	157,186.00	952,186.00
2022	0.36%	795,000.00	154,642.00	949,642.00
2023	0.44%	800,000.00	151,451.00	951,451.00
2024	0.58%	805,000.00	147,356.50	952,356.50
2025	0.70%	810,000.00	142,187.00	952,187.00
2026	0.81%	815,000.00	136,051.25	951,051.25
2027	0.89%	820,000.00	129,101.50	949,101.50
2028	0.95%	830,000.00	121,510.00	951,510.00
2029	1.00%	840,000.00	113,367.50	953,367.50
2030	1.05%	845,000.00	104,731.25	949,731.25
2031	1.09%	855,000.00	95,635.25	950,635.25
2032	1.13%	865,000.00	86,088.25	951,088.25
2033	1.17%	875,000.00	76,082.25	951,082.25
2034	1.22%	885,000.00	65,565.00	950,565.00
2035	1.26%	895,000.00	54,528.00	949,528.00
2036	1.29%	910,000.00	43,020.00	953,020.00
2037	1.31%	920,000.00	31,124.50	951,124.50
2038	1.33%	935,000.00	18,880.75	953,880.75
2039	1.34%	945,000.00	6,331.50	951,331.50
		16,240,000.00	1,834,839.50	18,074,839.50

Utility System Capital Lease
Series 2014 - \$2,988,450
Purpose: Water Meter Automation
Issued 07/18/2014 Matures 09/15/2024
Principal Due - Feb 15/Sept 15

Fiscal Year	Interest Rate	Principal	Interest	Total
2021	2.558%	334,608.15	34,065.85	368,674.00
2022	2.558%	328,729.04	25,544.96	354,274.00
2023	2.558%	371,065.44	16,868.10	387,933.54
2024	2.558%	380,616.82	7,316.72	387,933.54
		1,415,019.45	83,795.63	1,498,815.08

Storm Water Drainage Fund Debt Service

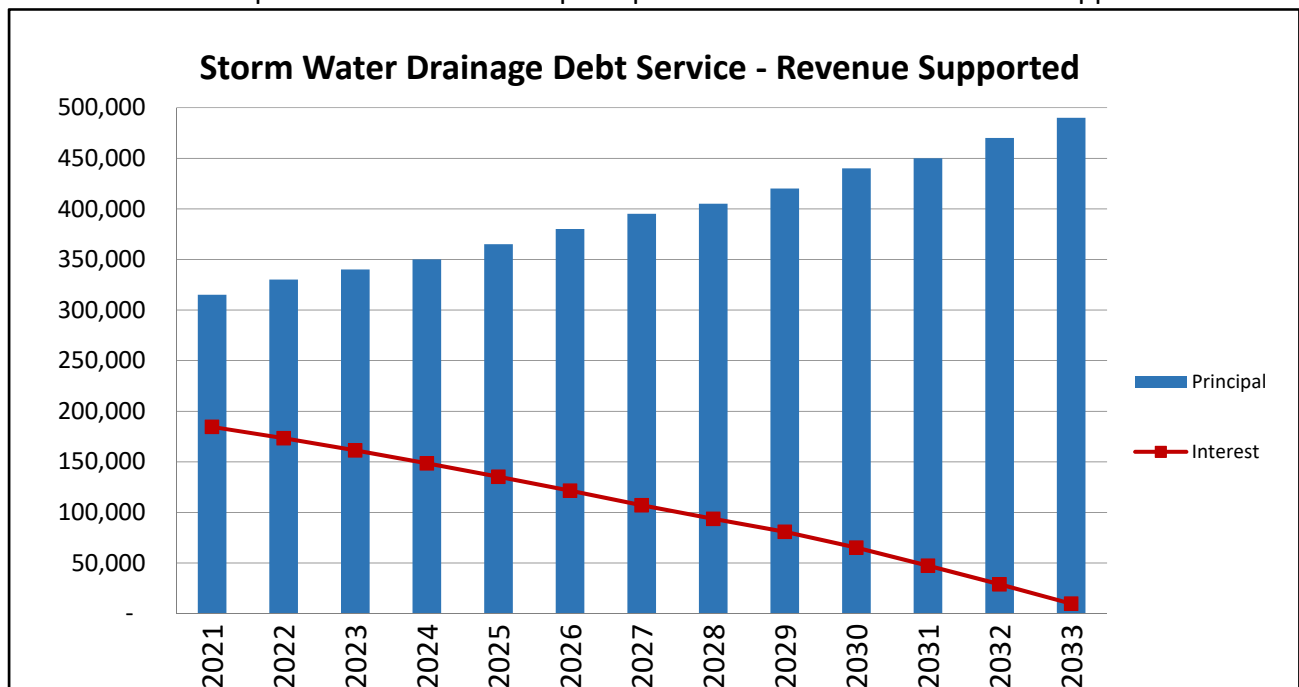
Storm Water Drainage debt service is presented in the Storm Water Drainage Fund, accounting for all funds required to finance the payment of interest and principal on all debt, which is retired primarily from net system revenues of the Storm Water Drainage Fund. Such debt includes the following issues:

Storm Water Drainage Revenue Bonds

Combination Tax & Revenue Certificates of Obligations, Series 2006A – On October 17, 2006, the City Council passed an ordinance authorizing the issuance of \$4,300,000 in bonds for the purpose of paying all or a portion of the City’s contractual obligations for storm water drainage improvements Phase I. The City has spent all debt proceeds, and the debt matures in 2027.

Combination Tax & Revenue Certificates of Obligations, Series 2013 (Refund 2008) – On March 11, 2008, the City Council passed an ordinance authorizing the issuance of \$4,130,000 in bonds for the purpose of paying all or a portion of the City’s contractual obligations for storm water drainage improvements Phase II. On November 6, 2012, the City Council passed an ordinance authorizing the issuance of \$3,910,000 General Obligation Refunding Bonds, Series 2013 for the purpose of refinancing the Series 2008 Bonds previously issued. The City has spent all debt proceeds, and the debt matures in 2033.

The chart below depicts the relation of the principal and interest for the revenue-supported debt.



The following schedule summarizes the Storm Water Drainage debt.

Summary of Storm Water Drainage Debt Service Charges to Maturity				
Year Ending September 30th	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2021	5,150,000	315,000	184,526	499,526
2022	4,835,000	330,000	173,372	503,372
2023	4,505,000	340,000	161,376	501,376
2024	4,165,000	350,000	148,588	498,588
2025	3,815,000	365,000	135,333	500,333
2026	3,450,000	380,000	121,513	501,513
2027	3,070,000	395,000	107,128	502,128
2028	2,675,000	405,000	93,725	498,725
2029	2,270,000	420,000	80,825	500,825
2030	1,850,000	440,000	65,200	505,200
2031	1,410,000	450,000	47,400	497,400
2032	960,000	470,000	29,000	499,000
2033	490,000	490,000	9,800	499,800
		5,150,000	1,357,786	6,507,786

The following schedules detail the Storm Water Drainage debt.

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
2021	3.92%	240,000.00	69,776.00	309,776.00
2022	3.92%	250,000.00	60,172.00	310,172.00
2023	3.92%	260,000.00	50,176.00	310,176.00
2024	3.92%	270,000.00	39,788.00	309,788.00
2025	3.92%	280,000.00	29,008.00	309,008.00
2026	3.92%	295,000.00	17,738.00	312,738.00
2027	3.92%	305,000.00	5,978.00	310,978.00
		1,900,000.00	272,636.00	2,172,636.00

Combination Tax & Revenue Certificates of Obligation 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				
Fiscal Year	Interest Rate	Principal	Interest	Total
2021	2.00%	75,000.00	114,750.00	189,750.00
2022	2.00%	80,000.00	113,200.00	193,200.00
2023	3.00%	80,000.00	111,200.00	191,200.00
2024	3.00%	80,000.00	108,800.00	188,800.00
2025	3.00%	85,000.00	106,325.00	191,325.00
2026	3.00%	85,000.00	103,775.00	188,775.00
2027	3.00%	90,000.00	101,150.00	191,150.00
2028	3.00%	405,000.00	93,725.00	498,725.00
2029	3.25%	420,000.00	80,825.00	500,825.00
2030	4.00%	440,000.00	65,200.00	505,200.00
2031	4.00%	450,000.00	47,400.00	497,400.00
2032	4.00%	470,000.00	29,000.00	499,000.00
2033	4.00%	490,000.00	9,800.00	499,800.00
		3,250,000.00	1,085,150.00	4,335,150.00



Stephenville Economic Development Authority

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 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 to account for the 4B sales taxes the City collects. These taxes are restricted for use to enhance and promote economic development within the City.

The board of directors is as follows:

Place 1	Wendell Hollingsworth
Place 2	Malcolm Cross
Place 3	Casey Hogan
Place 4	Fisher Rinderknect
Place 5	Marion Cole
Place 6	Chris Gifford
Place 7	Shelby Slawson

Program Personnel			
Title	FY 2018-2019	FY 2019-2020	FY 2020-2021
Executive Director	1	1	1
Assistant Director/Senior Project Manager	1	1	1
TOTAL	2	2	2



CITY OF STEPHENVILLE
79 -SEDA SUMMARY
FY 2020-2021

	ACTUAL 2018-2019	BUDGET 2019-2020	PROJECTED 2019-2020	COUNCIL ADOPTED
Estimated Cash Balance 10/1	654,898	61,635	861,635	915,574
Revenues				
Taxes	539,610	59,767	536,256	519,311
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	-	-	-	-
Other Revenue	17,699	12,000	7,426	2,154
Total Revenue	557,309	571,767	543,682	521,465
Transfers In				
Transfers Out	-	-		
Expenditures				
Personnel Costs	210,829	227,100	216,276	222,700
Operating Expenditures	207,427	344,667	273,467	296,611
Capital Expenditures	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	418,256	571,767	489,743	519,311
Net Revenues over(under) Expenditures	139,054	0	53,939	2,154
Change in Receivables	(1)			
Change in other assets	-			
Change in Liabilities	67,684			
Estimated Cash Balance 9/30	861,635	61,635	915,574	917,728
Restricted:				
3 Months Operations/ 6 months for 2020	104,564	42,942	122,436	259,656
SRH Quiet Zone		75,000		-
East Side Sewer		5,000	75,000	-
Downtown Development Plan				75,000
Airport Renovation		80,000	80,000	90,000
Economic Development Growth				400,000
Economic Development	757,071	388,693	638,138	93,072
Estimated Unrestricted Cash Balance 9/30	-	-	-	-



CITY OF STEPHENVILLE
79 -SEDA SUMMARY
FY 2020-2021

	PROJECTED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025
Estimated Cash Balance 10/1	917,728	919,882	922,036	924,190
Revenues				
Taxes	534,890	550,937	67,465	584,489
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Service Charges	-	-	-	-
Other Revenue	2,154	2,154	2,154	2,154
Total Revenue	537,044	553,091	569,619	586,643
Transfers In				
Transfers Out				
Expenditures				
Personnel Costs	229,381	236,262	243,350	250,651
Operating Expenditures	305,509	314,675	324,115	333,838
Capital Expenditures				
Debt Service				
Total Expenditures	534,890	550,937	567,465	584,489
Net Revenues over(under) Expenditures	2,154	2,154	2,154	2,154
Change in Receivables				
Change in other assets				
Change in Liabilities				
Estimated Cash Balance 9/30	919,882	922,036	924,190	926,344
Restricted:				
3 Months Operations/ 6 months for 2020	267,445	275,469	283,733	292,245
SRH Quiet Zone				
East Side Sewer				
Downtown Development Plan				
Airport Renovation				
Economic Development Growth	400,000	400,000	400,000	400,000
Economic Development	252,437	246,567	40,457	234,099
Estimated Unrestricted Cash Balance 9/30	-	-	-	-

**Fund: 79 - SEDA
Revenue**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 40 - TAXES					
79-40100.00000	CITY SALES TAX 4B	539,610	559,767	536,256	519,311
Category: 40 - TAXES Total		539,610	559,767	536,256	519,311
Category: 45 - OTHER REVENUE					
79-45010.00000	INTERST ON INVESTMENTS	17,699	12,000	7,426	2,154
Category: 45 - OTHER REVENUE Total		17,699	12,000	7,426	2,154
Revenue Total		557,309	571,767	543,682	521,465

**Fund: 79 - SEDA
790 - SEDA EXPENDITURES**

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
Category: 51 - PERSONNEL					
79-790-51110.00000	SALARIES	170,423	170,000	170,000	170,000
79-790-51150.00000	INCENTIVE PAY	-	-	1,000	-
79-790-51210.00000	RETIREMENT	11,697	20,400	11,995	17,000
79-790-51220.00000	SOCIAL SECURITY	12,089	13,000	12,633	13,000
79-790-51230.00000	WORKER'S COMPENSATION	619	1,300	610	1,300
79-790-51250.00000	GROUP INSURANCE	10,602	17,000	14,638	16,000
79-790-51260.00000	CAR ALLOWANCE	5,400	5,400	5,400	5,400
Category: 51 - PERSONNEL Total		210,829	227,100	216,276	222,700
Category: 52 - CONTRACTUAL					
79-790-52110.00000	POSTAGE	58	500	500	500
79-790-52120.00000	COMMUNICATIONS	5,305	4,500	4,500	4,500
79-790-52131.00000	MILEAGE REIMBURSEMENT	1,931	2,500	2,500	2,000
79-790-52140.00000	ADVERTISEMENT	38	1,000	1,000	500
79-790-52150.00000	EDUCATION & TRAINING	7,182	11,500	11,500	11,500
79-790-52230.00000	MARKETING	18,634	80,000	80,000	80,000

Fund: 79 - SEDA
790 - SEDA EXPENDITURES

		2018-2019	2019-2020	2019-2020	COUNCIL
		ACTUAL	BUDGET	PROJECTION	ADOPTED
79-790-52240.00000	OTHER INSURANCE	1,136	1,450	1,450	1,450
79-790-52251.00000	MEETINGS	2,142	3,000	3,000	3,000
79-790-52311.00000	RENTAL	4,800	4,800	4,800	4,800
79-790-52520.00000	DUES & SUBSCRIPTIONS	5,410	7,000	7,000	5,000
79-790-52531.00000	OUTSIDE PROFESSIONALS	7,939	10,000	10,000	10,000
79-790-52542.00000	SPECIAL SERVICES	2,495	7,500	7,500	7,500
79-790-52700.00000	COMMUNITY DEVELOPMENT PROJECT	-	22,867	22,867	10,000
Category: 52 - CONTRACTUAL Total		57,071	156,617	156,617	140,750
Category: 53 - GENERAL SERVICES					
79-790-53140.00000	OFFICE SUPPLIES	914	1,500	1,500	1,000
79-790-53170.00000	PHOTO & DUPLICATION	1,195	1,000	1,000	1,000
79-790-53320.00000	OPERATING SUPPLIES	862	1,200	1,200	1,000
79-790-53330.00000	COMPUTER SUPPLIES	289	3,000	3,000	3,000
Category: 53 - GENERAL SERVICES Total		3,260	6,700	6,700	6,000
Category: 54 - MACHINE & EQUIPMENT MAINT					
79-790-54130.00000	OFFICE EQUIPMENT MAINTENANCE	-	3,000	3,000	3,000
Category: 54 - MACHINE & EQUIPMENT MAINT Total		-	3,000	3,000	3,000
Category: 56 - BANK CHARGES					
79-790-56100.00000	BANK CHARGES	4	-	-	-
Category: 56 - BANK CHARGES Total		4	-	-	-
Category: 58 - GRANT DISBURSEMENTS					
79-790-58001.00000	ECONOMIC DEVELOPMENT PROGRAMS	46,692	150,000	50,000	122,000
79-790-58002.00000	ECONOMIC DEV-EASTSIDE SEWER	75,000	-	-	-
79-790-58003.00000	ECONOMIC STIMULUS GRANTS	-	-	28,800	-
Category: 58 - GRANT DISBURSEMENTS Total		121,692	150,000	78,800	122,000
Category: 59 - TRANSFERS OUT					
79-790-59001.00000	ADMINISTRATIVE FEE	25,400	28,350	28,350	24,861
Category: 59 - TRANSFERS OUT Total		25,400	28,350	28,350	24,861
Department: 790 - SEDA Total		418,256	571,767	489,743	519,311

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FULL TIME EMPLOYEE HISTORY						Approved
DEPARTMENT	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
<u>ADMINISTRATION</u>						
City Manager	1	1	1	1	1	1
Assistant City Manager	0	0	0	1	1	1
Administrative Assistant	1	1	1	1	1	1
Downtown Administrator	0	0	0	0	1	1
City Secretary	1	1	1	1	1	1
Information Technology	1	1	1	3	3	3
MSC	1	1	1	1	1.4	1.4
Municipal Building	1	1	1	1	0.6	0.6
TOTAL	6	6	6	9	10	10
<u>FINANCE</u>						
Finance	3	3	3	4	4	4
Municipal Court	0	0	0	2	1	1
Purchasing (moved to Finance)	1	1	1	0	0	0
TOTAL	4	4	4	6	5	5
<u>PERSONNEL</u>						
Human Resources	1	1	1	1	2	1
TOTAL	1	1	1	1	2	1
<u>PUBLIC WORKS</u>						
Streets	7	7	7	7	7	7
TOTAL	7	7	7	7	7	7
<u>PARKS & LEISURE SERVICES</u>						
Parks & Recreation	5	5	5	5	13	13
Park Maint. (moved to Parks & Rec)	7	8	8	8	0	0
Cemetery (moved to Park Maint)	0	0	0	0	0	0
Library	3	3	4	4	4	4
Senior Citizens Recreation	1	1	1	1	1	1
TOTAL	16	17	18	18	18	18
<u>FIRE</u>	32	32	32	32	32	35
<u>POLICE</u>	55	56	56	58	58	58
<u>DEVELOPMENT SERVICES</u>	6	6	6	5	5	6

FULL TIME EMPLOYEE HISTORY						Approved
DEPARTMENT	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
<u>WATER & WASTEWATER</u>						
Water Administration	2	2	2	2	2	2
City Engineer	1	1	1	4	4	2
Water Production	3	3	3	3	3	3
Water Distribution	6	6	6	3	3	3
Customer Service	3	3	3	3	3	3
Wastewater Collection	6	6	6	6	6	6
Utility Billing	2	2	2	2	2	2
TOTAL	23	23	23	23	23	21
<u>SOLID WASTE</u>						
Landfill	3	3	3	3	3	4
TOTAL	3	3	3	3	3	4
<u>TOURISM</u>			1	1	1	1
Grand Total	153	155	157	163	164	166

APPROVED CITY EMPLOYEE POSITIONS			
Program Personnel			Approved
Title	FY18-19	FY19-20	FY20-21
<u>City Manager</u>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Administrative Assistant	1	1	1
Downtown Administrator	0	1	0
TOTAL	3	4	3
<u>City Secretary</u>			
City Secretary	1	1	1
TOTAL	1	1	1
<u>Municipal Building</u>			
Clerk II - City Hall	1	0	0
F/T Janitor - City Hall		0.6	0.6
P/T Janitor - City Hall	0.3	0	0
TOTAL	1.3	0.6	0.6
<u>MSC</u>			
Clerk II - MSC	1	1	1
F/T Janitor - MSC		0.4	0.4
P/T Janitor - MSC	0.2	0	0
TOTAL	1.2	1.4	1.4
<u>Downtown</u>			
Downtown Administrator	0	0	1
TOTAL	0	0	1
<u>Finance</u>			
Director of Finance/Administration	1	1	1
Senior Accountant	1	1	1
Accountant	1	1	1
Purchasing Manager	1	1	1
TOTAL	4	4	4

APPROVED CITY EMPLOYEE POSITIONS			
Program Personnel			Approved
Title	FY18-19	FY19-20	FY20-21
Information Technology			
Information Technology Manager	1	1	1
Information Technology	1	1	1
P/T Information Technology	0	0	0
GIS Analyst	1	1	1
TOTAL	3	3	3
Human Resources			
Human Resources Manager	1	1	1
Secretary	0	1	0
TOTAL	1	2	1
Municipal Court			
Court Administrator	1	1	1
Court Clerk	1	0	0
	2	1	1
Parks and Recreation			
Director of Parks & Leisure Services	1	1	1
Recreation Superintendent	1	1	1
Recreation Coordinator	2	2	2
Aquatics Manager	1	1	1
Athletic Field Maintenance	1	1	1
P/T Athletic Field Maintenance	0.462	0.462	0.462
P/T Janitor	0.15	0.15	0.15
Park Maintenance Superintendent	1	1	1
Property Supervisor	1	1	1
Light Equipment Operator	3	3	3
Seasonal Park Maintenance	0.923	0.923	0.923
Cemetery Property Supervisor	1	1	1
Light Equipment Operator	1	1	1
P/T Maintenance	0.725	0.725	0.725
TOTAL	15.26	15.26	15.26

APPROVED CITY EMPLOYEE POSITIONS			
Program Personnel			Approved
Title	FY18-19	FY19-20	FY20-21
Library			
Library Manager	1	1	1
Clerk	2	2	2
Children's Program Coordinator	1	1	1
P/T Clerk	0	0	0
P/T Janitor	0	0	0
TOTAL	4	4	4
Streets			
Street Superintendent	1	1	1
Crew Leader	1	1	1
Heavy Equipment Operator	4	4	4
Light Equipment Operator	1	1	1
TOTAL	7	7	7
Senior Citizens Recreation			
Senior Citizens Coordinator	1	1	1
F/T Senior Citizen Assistant		0	0
P/T Senior Citizen Assistants	0.961	0.961	0.961
P/T Janitor	0.45	0.45	0.45
TOTAL	2.411	2.411	2.411
Fire			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Training Officer	1	1	1
Administrative Assistant	1	1	1
P/T Janitor	0.075	0.075	0.075
Fire Marshall	1	1	1
Fire Inspector	1	1	1
Battalion Chief	2	2	2
Fire Captain	3	3	3
Fire Lieutenant	3	3	3
Fire Sergeant	0	0	0
Firefighter/EMT	18	18	21
TOTAL	32.075	32.075	35.075

APPROVED CITY EMPLOYEE POSITIONS			
Program Personnel			Approved
Title	FY18-19	FY19-20	FY20-21
<u>Police</u>			
Police Chief	1	1	1
Assistant Police Chief	1	1	1
Administrative Assistant	1	1	1
Lieutenant	5	5	5
Police Sergeant	7	7	7
Patrol Officer	18	18	18
Dispatch Supervisor	1	1	1
Dispatcher	11	11	11
Records Clerk	2	2	2
P/T Records Clerk	0	0	0
Investigator	5	5	5
Civilian Officer	1	1	1
Property/CSI Technician	1	1	1
School Resource Officer	2	2	2
Animal Control Officers	2	2	2
P/T Janitor	0.405	0.405	0.405
Police Captain	0	0	0
TOTAL	58.405	58.405	58.405
<u>Development Services</u>			
Director of Development Services	1	1	1
Administrative Assistant			0
Planner		0	1
Building Official	1	1	1
Building Inspector	1	1	1
Permit Technician	1	1	1
Code Compliance Inspector	1	1	1
TOTAL	5	5	6
<u>Utility Administration</u>			
Director of Public Works	1	1	1
Executive Administrative Assistant	1	1	1
City Engineer	1	1	1
Construction Supervisor	1	1	0
Construction Technician	2	2	1
TOTAL	6	6	4

APPROVED CITY EMPLOYEE POSITIONS			
Program Personnel			Approved
Title	FY18-19	FY19-20	FY20-21
<u>Water Production</u>			
Production Supervisor	1	1	1
Water Operator I	1	1	1
Water Operator II	1	1	1
TOTAL	3	3	3
<u>Water Distribution</u>			
Water Superintendent	1	1	1
Crew Leader	1	1	1
Heavy Equipment Operator	1	1	1
Light Equipment Operator	0	0	0
TOTAL	3	3	3
<u>Customer Service</u>			
Customer Service Supervisor	1	1	1
Light Equipment Operator	2	2	2
TOTAL	3	3	3
<u>Wastewater Collection</u>			
WW Superintendent	0	0	0
Crew Leader	1	1	1
Heavy Equipment Operator	2	2	2
Light Equipment Operator	3	3	3
TOTAL	6	6	6
<u>Utility Billing</u>			
Utility Billing Clerks	2	2	2
TOTAL	2	2	2
<u>SOLID WASTE</u>			
Landfill Superintendent	1	1	1
Landfill Supervisor			
Heavy Equipment Operator	1	1	2
Gate Attendant	1	1	1
P/T Spotter	0	0	0
P/T Heavy Equipment Operator	0.7375	0.7375	0
TOTAL	3.7375	3.7375	4

APPROVED CITY EMPLOYEE POSITIONS			
Program Personnel	FY18-19	FY19-20	Approved
Title			FY20-21
<u>AIRPORT</u>			
P/T Janitor	0.1	0.1	0.1
TOTAL	0.1	0.1	0.1
<u>TOURISM</u>			
Tourism Manager	1	1	1
	1	1	1
Total Full-Time Employees	163	164	166
Total Part-Time Employees	5.4885	4.9885	4.2510
Grand Total	168.4885	168.9885	170.2510

<u>Stephenville Economic Dev Authority</u>			
Executive Director	1	1	1
Director of Marketing & Admin	1	1	1
	2	2	2

PAY PLAN
EXECUTIVE STAFF
2020-2021

City Manager	Exempt	Annual	\$144,366
		Monthly	\$12,031
		Bi-Weekly	\$5,553
		Hourly	\$69.41
Assistant City Manager	Exempt	Annual	\$110,815
		Monthly	\$9,235
		Bi-Weekly	\$4,262
		Hourly	\$53.28
Police Chief	Exempt	Annual	\$101,260
		Monthly	\$8,438
		Bi-Weekly	\$3,894
		Hourly	\$48.68
Public Works/Utilities Director	Exempt	Annual	\$102,077
		Monthly	\$8,507
		Bi-Weekly	\$3,926
		Hourly	\$49.08
Fire Chief	Exempt	Annual	\$101,909
		Monthly	\$8,492
		Bi-Weekly	\$3,919
		Hourly	\$48.99
Finance Director	Exempt	Annual	\$102,077
		Monthly	\$8,507
		Bi-Weekly	\$3,926
		Hourly	\$49.08
Parks & Leisure Svcs Director	Exempt	Annual	\$93,736
		Monthly	\$7,812
		Bi-Weekly	\$3,606
		Hourly	\$45.07
Development Services Director	Exempt	Annual	\$94,197
		Monthly	\$7,850
		Bi-Weekly	\$3,623
		Hourly	\$45.29
City Secretary	Exempt	Annual	\$63,853
		Monthly	\$5,321
		Bi-Weekly	\$2,456
		Hourly	\$30.70



GENERAL PAY PLAN

FINANCE AND ADMINISTRATION

2020-2021

POSITION			Min	Mid	Max	With Certification Pay		
						Bilingual	Certificates	Maximum
P/T Janitor	<1,000 hrs no TMRS <1,560 hrs TMRS but no Ins. Non-Exempt	Hourly	\$9.54	\$10.60	\$11.66			
Janitor	Non-Exempt 2080 hours		\$19,845 \$1,654 \$763	\$22,046 \$1,837 \$848	\$24,246 \$2,021 \$933			
		Hourly	\$9.54	\$10.60	\$11.66			
P/T I.T. intern	<1,000 hrs no TMRS <1,560 hrs TMRS but no Ins. Non-Exempt	Hourly	\$8.34	\$9.39	\$10.43			
Clerk I	Non-Exempt 8-5	Annual	\$19,175	\$21,878	\$24,560			\$25,168
		Monthly	\$1,598	\$1,823	\$2,047	\$50		\$2,097
		Bi-Weekly	\$737	\$841	\$945			\$968
		Hourly	\$9.22	\$10.52	\$11.81			\$12.10
Clerk II	Non-Exempt 8-5	Annual	\$24,246	\$27,704	\$31,162			\$31,762
		Monthly	\$2,021	\$2,309	\$2,597	\$50		\$2,647
		Bi-Weekly	\$933	\$1,066	\$1,199			\$1,222
		Hourly	\$11.66	\$13.32	\$14.98			\$15.27
Utility Billing Clerk (III)	Non-Exempt 8-5	Annual	\$29,171	\$34,179	\$39,167			\$39,770
		Monthly	\$2,431	\$2,848	\$3,264	\$50		\$3,314
		Bi-Weekly	\$1,122	\$1,315	\$1,506			\$1,530
		Hourly	\$14.02	\$16.43	\$18.83			\$19.12
Court Administrator Downtown Administrator	Non-Exempt 8-5	Annual	\$30,533	\$36,631	\$42,729			\$44,408
		Monthly	\$2,544	\$3,053	\$3,561	\$50	\$90	\$3,701
		Bi-Weekly	\$1,174	\$1,409	\$1,643			\$1,708
		Hourly	\$14.68	\$17.61	\$20.54			\$21.35
Court Clerk	Non-Exempt 8-5	Annual	\$27,306	\$32,293	\$37,260			\$38,938
		Monthly	\$2,275	\$2,691	\$3,105	\$50	\$90	\$3,245
		Bi-Weekly	\$1,050	\$1,242	\$1,433			\$1,498
		Hourly	\$13.13	\$15.53	\$17.91			\$18.72
Secretary	Non-Exempt 8-5	Annual	\$24,225	\$27,264	\$30,302			\$30,909
		Monthly	\$2,019	\$2,272	\$2,525	\$50		\$2,576
		Bi-Weekly	\$932	\$1,049	\$1,165			\$1,189
		Hourly	\$11.65	\$13.11	\$14.57			\$14.86
Administrative Assistant Executive Administrative Assistant	Non-Exempt 8-5	Annual	\$28,794	\$35,688	\$42,583			\$43,181
		Monthly	\$2,399	\$2,974	\$3,549	\$50		\$3,598
		Bi-Weekly	\$1,107	\$1,373	\$1,638			\$1,661
		Hourly	\$13.84	\$17.16	\$20.47			\$20.76
Executive Assistant to City Manager	Non-Exempt 8-5	Annual	\$35,269	\$41,053	\$46,837			\$47,445
		Monthly	\$2,939	\$3,421	\$3,903	\$50		\$3,954
		Bi-Weekly	\$1,357	\$1,579	\$1,801			\$1,825
		Hourly	\$16.96	\$19.74	\$22.52			\$22.81



GENERAL PAY PLAN

FINANCE AND ADMINISTRATION

2020-2021

POSITION			Min	Mid	Max	With Certification Pay		
						Bilingual	Certificates	Maximum
Executive Assistant to City Manager/ HR Analyst	Non-Exempt 8-5	Annual	\$38,790	\$45,265	\$51,719	\$50		\$52,312
		Monthly	\$3,232	\$3,772	\$4,310			\$4,359
		Bi-Weekly	\$1,492	\$1,741	\$1,989			\$2,012
		Hourly	\$18.65	\$21.76	\$24.87			\$25.15
Accountant	Exempt	Annual	\$38,790	\$45,265	\$51,719	\$50		\$52,312
		Monthly	\$3,232	\$3,772	\$4,310			\$4,359
		Bi-Weekly	\$1,492	\$1,741	\$1,989			\$2,012
		Hourly	\$18.65	\$21.76	\$24.87			\$25.15
Purchasing Manager	Exempt	Annual	\$42,960	\$48,869	\$54,758	\$50		\$55,349
		Monthly	\$3,580	\$4,072	\$4,563			\$4,612
		Bi-Weekly	\$1,652	\$1,880	\$2,106			\$2,129
		Hourly	\$20.65	\$23.49	\$26.33			\$26.61
Senior Accountant	Exempt	Annual	\$43,714	\$50,902	\$58,069	\$50		\$58,677
		Monthly	\$3,643	\$4,242	\$4,839			\$4,890
		Bi-Weekly	\$1,681	\$1,958	\$2,233			\$2,257
		Hourly	\$21.02	\$24.47	\$27.92			\$28.21
Human Resources Manager	Exempt	Annual	\$45,139	\$52,076	\$58,991	\$50		\$59,592
		Monthly	\$3,762	\$4,340	\$4,916			\$4,966
		Bi-Weekly	\$1,736	\$2,003	\$2,269			\$2,292
		Hourly	\$21.70	\$25.04	\$28.36			\$28.65
IT Manager	Exempt	Annual	\$50,420	\$58,132	\$65,823	\$50		\$66,414
		Monthly	\$4,202	\$4,844	\$5,485			\$5,535
		Bi-Weekly	\$1,939	\$2,236	\$2,532			\$2,554
		Hourly	\$24.24	\$27.95	\$31.65			\$31.93
Information Tech	Non-Exempt 8-5	Annual	\$38,727	\$45,454	\$52,159	\$50		\$52,770
		Monthly	\$3,227	\$3,788	\$4,347			\$4,397
		Bi-Weekly	\$1,489	\$1,748	\$2,006			\$2,030
		Hourly	\$18.62	\$21.85	\$25.08			\$25.37
Tourism & Visitor Manager	Exempt	Annual	\$35,458	\$49,121	\$50,148			
		Monthly	\$2,955	\$4,093	\$4,179			
		Bi-Weekly	\$1,364	\$1,889	\$1,929			
		Hourly	\$17.05	\$23.62	\$24.11			
SEDA Assistant Director/ Senior Project Manager	Exempt	Annual	\$38,517	\$49,498	\$60,458			
		Monthly	\$3,210	\$4,125	\$5,038			
		Bi-Weekly	\$1,481	\$1,904	\$2,325			
		Hourly	\$18.52	\$23.80	\$29.07			
SEDA Executive Director	Exempt	Annual	\$83,908	\$94,847	\$105,786			
		Monthly	\$6,992	\$7,904	\$8,815			
		Bi-Weekly	\$3,227	\$3,648	\$4,069			
		Hourly	\$40.34	\$45.60	\$50.86			

GENERAL PAY PLAN

DEVELOPMENT SERVICES

2020-2021

POSITION			Min	Mid	Max	With Certification Pay		
						Bilingual	Certificates	Maximum
Code Enforcement & Health Inspector	Non-Exempt 8-5	Annual	\$33,613	\$40,613	\$47,612			\$49,296
		Monthly	\$2,801	\$3,384	\$3,968	\$50	\$90	\$4,108
		Bi-Weekly	\$1,293	\$1,562	\$1,831			\$1,896
		Hourly	\$16.16	\$19.53	\$22.89			\$23.70
Building Inspector	Non-Exempt 8-5	Annual	\$39,272	\$46,271	\$53,249			\$53,851
		Monthly	\$3,273	\$3,856	\$4,437	\$50		\$4,488
		Bi-Weekly	\$1,510	\$1,780	\$2,048			\$2,071
		Hourly	\$18.88	\$22.25	\$25.60			\$25.89
Building Official	Exempt	Annual	\$53,103	\$63,245	\$73,388			\$73,986
		Monthly	\$4,425	\$5,270	\$6,116	\$50		\$6,165
		Bi-Weekly	\$2,042	\$2,433	\$2,823			\$2,846
		Hourly	\$25.53	\$30.41	\$35.28			\$35.57
Planner/GIS changed to GIS Specialist	Non-Exempt 8-5	Annual	\$41,681	\$45,600	\$49,519			\$50,128
		Monthly	\$3,473	\$3,800	\$4,127	\$50		\$4,177
		Bi-Weekly	\$1,603	\$1,754	\$1,905			\$1,928
		Hourly	\$20.04	\$21.92	\$23.81			\$24.10
Planner	Non-Exempt 8-5	Annual	\$49,400	\$52,000	\$54,600			\$55,203
		Monthly	\$4,117	\$4,333	\$4,550	\$50		\$4,600
		Bi-Weekly	\$1,900	\$2,000	\$2,100			\$2,123
		Hourly	\$23.75	\$25.00	\$26.25			\$26.54
Permit Clerk	Non-Exempt 8-5	Annual	\$31,162	\$37,197	\$43,232			\$43,826
		Monthly	\$2,597	\$3,100	\$3,603	\$50		\$3,652
		Bi-Weekly	\$1,199	\$1,431	\$1,663			\$1,686
		Hourly	\$14.98	\$17.88	\$20.78			\$21.07

GENERAL PAY PLAN

RECREATION

2020-2021

			With Certification Pay				
POSITION			Min	Mid	Max	Bilingual	Maximum
P/T Senior Citizen Assistant	Non-Exempt						
	<1,000 hrs no TMRS					\$25	
	Hourly		\$7.99	\$8.99	\$9.98		\$10.13
Clerk	Non-Exempt 8-5	Annual	\$20,223	\$24,477	\$28,710		\$29,307
Aide		Monthly	\$1,685	\$2,040	\$2,392	\$50	\$2,442
Athletic Field Maintenance		Bi-Weekly	\$778	\$941	\$1,104		\$1,127
		Hourly	\$9.72	\$11.77	\$13.80		\$14.09
Aquatics Manager	Non-Exempt 8-5	Annual	\$25,294	\$31,832	\$38,349		\$38,958
		Monthly	\$2,108	\$2,653	\$3,196	\$50	\$3,247
		Bi-Weekly	\$973	\$1,224	\$1,475		\$1,498
		Hourly	\$12.16	\$15.30	\$18.44		\$18.73
Sr Citizens Center Coordinator	Non-Exempt 8-5	Annual	\$30,680	\$34,955	\$39,209		\$39,811
		Monthly	\$2,557	\$2,913	\$3,267	\$50	\$3,318
		Bi-Weekly	\$1,180	\$1,344	\$1,508		\$1,531
		Hourly	\$14.75	\$16.81	\$18.85		\$19.14
Athletic Coordinator	Non-Exempt 8-5	Annual	\$29,150	\$35,185	\$41,199		\$41,808
Recreation Coordinator		Monthly	\$2,429	\$2,932	\$3,433	\$50	\$3,484
		Bi-Weekly	\$1,121	\$1,353	\$1,585		\$1,608
		Hourly	\$14.01	\$16.92	\$19.81		\$20.10
Recreation Superintendent	Exempt	Annual	\$43,086	\$49,938	\$56,791		\$57,387
		Monthly	\$3,590	\$4,162	\$4,733	\$50	\$4,782
		Bi-Weekly	\$1,657	\$1,921	\$2,184		\$2,207
		Hourly	\$20.71	\$24.01	\$27.30		\$27.59

GENERAL PAY PLAN

LIBRARY

2020-2021

POSITION		Min	Mid	Max	With Certification Pay		
					Bilingual	Maximum	
P/T Clerk	Non-Exempt <1,000 hrs no TMRS <1,560 hrs TMRS but no Ins.	Hourly	\$7.99	\$8.99	\$9.98	\$25	\$10.13
Clerk	Non-Exempt 8-5	Annual	\$24,162	\$28,060	\$31,958		\$32,552
		Monthly	\$2,014	\$2,338	\$2,663	\$50	\$2,713
		Bi-Weekly	\$929	\$1,079	\$1,229		\$1,252
		Hourly	\$11.62	\$13.49	\$15.36		\$15.65
Children's Program Coordinator	Non-Exempt	Annual	\$30,931	\$33,928	\$36,924		\$37,523
		Monthly	\$2,578	\$2,827	\$3,077	\$50	\$3,127
		Bi-Weekly	\$1,190	\$1,305	\$1,420		\$1,443
		Hourly	\$14.87	\$16.31	\$17.75		\$18.04
Librarian	Exempt	Annual	\$37,679	\$42,813	\$47,947		\$48,547
		Monthly	\$3,140	\$3,568	\$3,996	\$50	\$4,046
		Bi-Weekly	\$1,449	\$1,647	\$1,844		\$1,867
		Hourly	\$18.11	\$20.58	\$23.05		\$23.34

GENERAL PAY PLAN

PARK MAINTENANCE

2020-2021

POSITION		Min	Mid	Max	With Certification Pay			
					Bilingual	Certificates	Maximum	
P/T Cemetery Maintenance	<1,000 hrs no TMRS							
Seasonal Maintenance	<1,560 hrs TMRS but no Ins.				\$50			
	Non-Exempt 8-5	Hourly	\$8.00	\$9.00	\$10.00		\$10.29	
Laborer II	Non-Exempt 8-5	Annual	\$24,686	\$28,898	\$33,090		\$33,696	
		Monthly	\$2,057	\$2,408	\$2,757	\$50	\$2,808	
		Bi-Weekly	\$949	\$1,111	\$1,273		\$1,296	
		Hourly	\$11.87	\$13.89	\$15.91		\$16.20	
Light Equipment Operator	Non-Exempt 8-5	Annual	\$27,515	\$34,494	\$41,451		\$42,411	
		Monthly	\$2,293	\$2,874	\$3,454	\$50	\$30	\$3,534
		Bi-Weekly	\$1,058	\$1,327	\$1,594		\$1,631	
		Hourly	\$13.23	\$16.58	\$19.93		\$20.39	
Park Supervisor Cemetery Supervisor	Non-Exempt 8-5	Annual	\$33,425	\$39,083	\$44,720		\$45,677	
		Monthly	\$2,785	\$3,257	\$3,727	\$50	\$30	\$3,806
		Bi-Weekly	\$1,286	\$1,503	\$1,720		\$1,757	
		Hourly	\$16.07	\$18.79	\$21.50		\$21.96	
Supervisor	Non-Exempt 8-5	Annual	\$41,472	\$44,532	\$47,570		\$48,173	
		Monthly	\$3,456	\$3,711	\$3,964	\$50	\$4,014	
		Bi-Weekly	\$1,595	\$1,713	\$1,830		\$1,853	
		Hourly	\$19.94	\$21.41	\$22.87		\$23.16	
Parks Superintendent	Exempt	Annual	\$48,848	\$57,147	\$65,446		\$66,040	
		Monthly	\$4,071	\$4,762	\$5,454	\$50	\$5,503	
		Bi-Weekly	\$1,879	\$2,198	\$2,517		\$2,540	
		Hourly	\$23.48	\$27.47	\$31.46		\$31.75	

GENERAL PAY PLAN

STREET MAINTENANCE

2020-2021

POSITION			With Certification Pay					
			Min	Mid	Max	Bilingual	Certificates	Maximum
Laborer II	Non-Exempt 8-5	Annual	\$24,686	\$28,898	\$33,090			\$33,696
		Monthly	\$2,057	\$2,408	\$2,757	\$50		\$2,808
		Bi-Weekly	\$949	\$1,111	\$1,273			\$1,296
		Hourly	\$11.87	\$13.89	\$15.91			\$16.20
Light Equipment Operator	Non-Exempt 8-5	Annual	\$27,515	\$34,494	\$41,451			\$42,058
		Monthly	\$2,293	\$2,874	\$3,454	\$50		\$3,505
		Bi-Weekly	\$1,058	\$1,327	\$1,594			\$1,618
		Hourly	\$13.23	\$16.58	\$19.93			\$20.22
Heavy Equipment Operator	Non-Exempt 8-5	Annual	\$30,805	\$38,266	\$45,705			\$46,301
		Monthly	\$2,567	\$3,189	\$3,809	\$50		\$3,858
		Bi-Weekly	\$1,185	\$1,472	\$1,758			\$1,781
		Hourly	\$14.81	\$18.40	\$21.97			\$22.26
Crew Leader	Non-Exempt 8-5	Annual	\$34,619	\$40,927	\$47,214			\$47,819
		Monthly	\$2,885	\$3,411	\$3,934	\$50		\$3,985
		Bi-Weekly	\$1,332	\$1,574	\$1,816			\$1,839
		Hourly	\$16.64	\$19.68	\$22.70			\$22.99
Street Superintendent	Exempt	Annual	\$49,812	\$59,704	\$69,595			\$70,200
		Monthly	\$4,151	\$4,975	\$5,800	\$50		\$5,850
		Bi-Weekly	\$1,916	\$2,296	\$2,677			\$2,700
		Hourly	\$23.95	\$28.70	\$33.46			\$33.75

GENERAL PAY PLAN

PUBLIC WORKS

2020-2021

			With Certification Pay					
POSITION			Min	Mid	Max	Bilingual	Certificates	Maximum
Laborer I	Non-Exempt 8-5	Annual	\$24,309	\$28,668	\$33,006			\$34,694
		Monthly	\$2,026	\$2,389	\$2,750	\$50	\$90	\$2,891
		Bi-Weekly	\$935	\$1,103	\$1,269			\$1,334
		Hourly	\$11.69	\$13.78	\$15.87			\$16.68
Light Equipment Operator Construction Technician	Non-Exempt 8-5	Annual	\$27,515	\$34,494	\$41,451			\$43,139
		Monthly	\$2,293	\$2,874	\$3,454	\$50	\$90	\$3,595
		Bi-Weekly	\$1,058	\$1,327	\$1,594			\$1,659
		Hourly	\$13.23	\$16.58	\$19.93			\$20.74
Heavy Equipment Operator	Non-Exempt 8-5	Annual	\$30,805	\$38,266	\$45,705			\$47,382
		Monthly	\$2,567	\$3,189	\$3,809	\$50	\$90	\$3,949
		Bi-Weekly	\$1,185	\$1,472	\$1,758			\$1,822
		Hourly	\$14.81	\$18.40	\$21.97			\$22.78
Crew Leader Construction Supervisor	Non-Exempt 8-5	Annual	\$35,877	\$41,262	\$46,648			\$48,318
		Monthly	\$2,990	\$3,439	\$3,887	\$50	\$90	\$4,027
		Bi-Weekly	\$1,380	\$1,587	\$1,794			\$1,858
		Hourly	\$17.25	\$19.84	\$22.43			\$23.23
Customer Service Supervisor	Non-Exempt 8-5	Annual	\$37,847	\$45,831	\$53,794			\$55,474
		Monthly	\$3,154	\$3,819	\$4,483	\$50	\$90	\$4,623
		Bi-Weekly	\$1,456	\$1,763	\$2,069			\$2,134
		Hourly	\$18.20	\$22.03	\$25.86			\$26.67

GENERAL PAY PLAN

WATER SYSTEM

2020-2021

			With Certification Pay					
POSITION			Min	Mid	Max	Bilingual	Certificates	Maximum
Water Plant Operator I	Non-Exempt 8-5	Annual	\$30,302	\$35,458	\$40,592			\$42,266
		Monthly	\$2,525	\$2,955	\$3,383	\$50	\$90	\$3,522
		Bi-Weekly	\$1,165	\$1,364	\$1,561			\$1,626
		Hourly	\$14.57	\$17.05	\$19.52			\$20.32
Water Plant Operator II	Non-Exempt 8-5	Annual	\$32,377	\$39,125	\$45,852			\$47,528
		Monthly	\$2,698	\$3,260	\$3,821	\$50	\$90	\$3,961
		Bi-Weekly	\$1,245	\$1,505	\$1,764			\$1,828
		Hourly	\$15.57	\$18.81	\$22.04			\$22.85
Water Plant Supervisor	Non-Exempt 8-5	Annual	\$38,915	\$46,480	\$54,025			\$55,702
		Monthly	\$3,243	\$3,873	\$4,502	\$50	\$90	\$4,642
		Bi-Weekly	\$1,497	\$1,788	\$2,078			\$2,142
		Hourly	\$18.71	\$22.35	\$25.97			\$26.78
Water/WWtr Superintendent	Exempt	Annual	\$45,957	\$54,066	\$62,155			\$63,835
		Monthly	\$3,830	\$4,506	\$5,180	\$50	\$90	\$5,320
		Bi-Weekly	\$1,768	\$2,079	\$2,391			\$2,455
		Hourly	\$22.09	\$25.99	\$29.88			\$30.69
Administrative Assistant	Non-Exempt 8-5	Annual	\$28,794	\$35,688	\$42,583			\$43,181
		Monthly	\$2,399	\$2,974	\$3,549	\$50		\$3,598
		Bi-Weekly	\$1,107	\$1,373	\$1,638			\$1,661
		Hourly	\$13.84	\$17.16	\$20.47			\$20.76
City Engineer	Exempt	Annual	\$67,918	\$77,831	\$87,722			\$88,317
		Monthly	\$5,660	\$6,486	\$7,310	\$50		\$7,360
		Bi-Weekly	\$2,612	\$2,993	\$3,374			\$3,397
		Hourly	\$32.65	\$37.42	\$42.17			\$42.46

GENERAL PAY PLAN

LANDFILL

2020-2021

POSITION			With Certification Pay					
			Min	Mid	Max	Bilingual	Certificates	Maximum
Gate Attendant	Non-Exempt 8-5	Annual	\$22,465	\$26,949	\$31,434			\$33,114
		Monthly	\$1,872	\$2,246	\$2,620	\$50	\$90	\$2,759
		Bi-Weekly	\$864	\$1,037	\$1,209			\$1,274
		Hourly	\$10.80	\$12.96	\$15.11			\$15.92
Heavy Equipment Operator	Non-Exempt 8-5	Annual	\$30,805	\$38,266	\$45,705			\$47,382
		Monthly	\$2,567	\$3,189	\$3,809	\$50	\$90	\$3,949
		Bi-Weekly	\$1,185	\$1,472	\$1,758			\$1,822
		Hourly	\$14.81	\$18.40	\$21.97			\$22.78
Landfill Superintendent	Exempt	Annual	\$48,408	\$54,465	\$60,500			\$62,171
		Monthly	\$4,034	\$4,539	\$5,042	\$50	\$90	\$5,181
		Bi-Weekly	\$1,862	\$2,095	\$2,327			\$2,391
		Hourly	\$23.27	\$26.18	\$29.09			\$29.89

PUBLIC SAFETY PAY PLAN

FIRE STEPS

2020-2021

POSITION										With Certification Pay			
			Starting	1 yr	3 yr	5 yr	7 yr	10 yr Max	Bilingual	Paramedic	3 Certificates	Maximum	
Firefighter/	Non-Exemot	Annual	\$41,919										\$4,685
EMT Cadet	Shift 24/48 27 day w/OT	Monthly	\$3,493							\$50	\$250	\$90	\$390
		Bi-Weekly	\$1,612										\$180
		Hourly	\$15.21										
Firefighter/	Non-Exemot	Annual	\$44,114	\$45,205	\$46,324	\$48,618	\$51,415	\$57,010					\$61,679
EMT	Shift 24/48 27 day w/OT	Monthly	\$3,676	\$3,767	\$3,860	\$4,051	\$4,285	\$4,751		\$50	\$250	\$90	\$5,140
		Bi-Weekly	\$1,697	\$1,739	\$1,782	\$1,870	\$1,978	\$2,193					\$2,372
		Hourly	\$16.01	\$16.40	\$16.81	\$17.64	\$18.66	\$20.69					\$22.38

PUBLIC SAFETY PAY PLAN

FIRE RANKS

2020-2021

With Certification Pay

POSITION			Min	1 yr	2 yr Max	Bilingual	Paramedic	3 Certificates	Maximum
Fire Lieutenant	Non-Exempt	Annual	\$57,569	\$59,108	\$60,618				\$65,290
	Shift 24/48	Monthly	\$4,797	\$4,926	\$5,052	\$50	\$250	\$90	\$5,441
	27 day w/OT	Bi-Weekly	\$2,214	\$2,273	\$2,331				\$2,511
		Hourly	\$20.89	\$21.45	\$22.00				\$23.69
Training Captain	Non-Exempt	Annual	\$61,225	\$65,996	\$70,767				\$74,298
	8-5	Monthly	\$5,102	\$5,500	\$5,897	\$50	\$250	\$90	\$6,191
		Bi-Weekly	\$2,355	\$2,538	\$2,722				\$2,858
		Hourly	\$29.44	\$31.73	\$34.02				\$35.72
Fire Inspector	Non-Exempt	Annual	\$57,572	\$59,092	\$60,613				\$65,291
	8-5	Monthly	\$4,798	\$4,924	\$5,051	\$50	\$250	\$90	\$5,441
		Bi-Weekly	\$2,214	\$2,273	\$2,331				\$2,511
		Hourly	\$27.68	\$28.41	\$29.14				\$31.39
Fire Captain	Non-Exempt	Annual	\$61,234	\$66,017	\$70,773				\$75,459
	Shift 24/48	Monthly	\$5,103	\$5,501	\$5,898	\$50	\$250	\$90	\$6,288
	27 day w/OT	Bi-Weekly	\$2,355	\$2,539	\$2,722				\$2,902
		Hourly	\$22.22	\$23.95	\$25.68				\$27.38
Fire Marshal	Non-Exempt	Annual	\$61,225	\$67,601	\$73,955				\$78,645
	8-5	Monthly	\$5,102	\$5,633	\$6,163	\$50	\$250	\$90	\$6,554
		Bi-Weekly	\$2,355	\$2,600	\$2,844				\$3,025
		Hourly	\$29.44	\$32.50	\$35.56				\$37.81

POSITION			Min	Mid	Max	Bilingual	Paramedic	3 Certificates	Maximum
Fire Battalion Chief	Non-Exempt	Annual	\$65,363	\$68,306	\$71,222				\$75,900
	Shift 24/48	Monthly	\$5,447	\$5,692	\$5,935	\$50	\$250	\$90	\$6,325
	27 day w/OT	Bi-Weekly	\$2,514	\$2,627	\$2,739				\$2,919
	not step pay	Hourly	\$23.72	\$24.78	\$25.84				\$27.54
Assistant Fire Chief	Non-Exempt	Annual	\$69,195	\$80,107	\$90,991				\$95,661
	Shift 24/48	Monthly	\$5,766	\$6,676	\$7,583	\$50	\$250	\$90	\$7,972
	27 day w/OT	Bi-Weekly	\$2,661	\$3,081	\$3,500				\$3,679
	not step pay	Hourly	\$25.11	\$29.07	\$33.02				\$34.71

PUBLIC SAFETY PAY PLAN

POLICE CIVILIANS

2020-2021

POSITION	Min	Mid	Max	Bilingual	With Certification Pay		
					Investigator Pay	3 Certificates	Maximum
P/T Records Clerk	<1,000 hrs no TMRS				\$50		
	<1,560 hrs TMRS but no Ins.						
	Non-Exempt	Hourly	\$7.99 \$8.99 \$9.98				
Records Clerk	Non-Exempt 8-5	Annual	\$29,338 \$34,137 \$38,915	\$50			\$39,520
		Monthly	\$2,445 \$2,845 \$3,243				\$3,293
		Bi-Weekly	\$1,128 \$1,313 \$1,497				\$1,520
		Hourly	\$14.11 \$16.41 \$18.71				\$19.00
Property/Crime Scene Tech	Non-Exempt 8-5	Annual	\$30,805 \$37,532 \$44,259	\$50			\$44,866
		Monthly	\$2,567 \$3,128 \$3,688				\$3,739
		Bi-Weekly	\$1,185 \$1,444 \$1,702				\$1,726
		Hourly	\$14.81 \$18.04 \$21.28				\$21.57
Administrative Assistant	Non-Exempt 8-5	Annual	\$28,794 \$35,688 \$42,583	\$50			\$43,181
		Monthly	\$2,399 \$2,974 \$3,549				\$3,598
		Bi-Weekly	\$1,107 \$1,373 \$1,638				\$1,661
		Hourly	\$13.84 \$17.16 \$20.47				\$20.76
Animal Control Officer	Non-Exempt	Annual	\$29,695 \$34,284 \$38,873	\$50			\$40,560
	12/10 Shift	Monthly	\$2,475 \$2,857 \$3,239				\$3,380
		Bi-Weekly	\$1,142 \$1,319 \$1,495				\$1,560
		Hourly	\$14.28 \$16.48 \$18.69				\$19.50

PUBLIC SAFETY PAY PLAN

POLICE STEPS

2020-2021

With Certification Pay

POSITION			3 yr	5 yr	7 yr	10 yr Max	Bilingual	Investigator Pay	3 Certificates	Maximum
Dispatcher	Non-Exempt	Annual	\$38,086	\$39,416	\$41,295	\$43,195				\$42,973
	12 Hour Shift	Monthly	\$3,174	\$3,285	\$3,441	\$3,600	\$50		\$90	\$3,581
		Bi-Weekly	\$1,465	\$1,516	\$1,588	\$1,661		\$1,653		
		Hourly	\$18.31	\$18.95	\$19.85	\$20.77		\$20.66		
Police Cadet	Non-Exempt	Annual								
Police Cadet	80/14 Day Cycle	Monthly					\$50			\$3,474
		Bi-Weekly				\$1,603				
		Hourly				\$20.04				
		Police Officer	Non-Exempt	Annual	\$50,817	\$53,983		\$57,150	\$60,338	
Investigator	80/14 Day Cycle	Monthly	\$4,235	\$4,499	\$4,763	\$5,028	\$50	\$200	\$90	\$5,368
		Bi-Weekly	\$1,954	\$2,076	\$2,198	\$2,321				\$2,478
		Hourly	\$24.43	\$25.95	\$27.48	\$29.01				\$30.97

PUBLIC SAFETY PAY PLAN

POLICE RANKS

With Certification Pay

POSITION			Min	Mid	Max	Bilingual	Investigator Pay	3 Certificates	Maximum
Dispatcher Supervisor	Non-Exempt	Annual	\$41,226	\$45,677	\$50,128				\$51,813
	12 Hour Shift	Monthly	\$3,435	\$3,806	\$4,177	\$50		\$90	\$4,318
		Bi-Weekly	\$1,586	\$1,757	\$1,928				\$1,993
		Hourly	\$19.82	\$21.96	\$24.10				\$24.91

POSITION			Min	1 yr	2 yr Max	Bilingual	Investigator Pay	3 Certificates	Maximum	
Sergeant	Non-Exempt 8-5	Annual	\$60,050	\$61,818	\$63,586				\$67,662	
	80/14 Day Cycle	Monthly	\$5,004	\$5,151	\$5,299	\$50	\$200	\$90	\$5,639	
		12 Hour Shift	Bi-Weekly	\$2,310	\$2,378				\$2,446	\$2,602
		Hourly	\$28.87	\$29.72	\$30.57				\$32.53	
Police Lieutenant	Non-Exempt	Annual	\$65,042	\$69,056	\$73,070				\$74,755	
	80/14 Day Cycle	Monthly	\$5,420	\$5,755	\$6,089	\$50		\$90	\$6,230	
		12 Hour Shift	Bi-Weekly	\$2,502	\$2,656				\$2,810	\$2,875
		Hourly	\$31.27	\$33.20	\$35.13				\$35.94	

POSITION			Min	Mid	Max	Bilingual	Investigator Pay	3 Certificates	Maximum
Police Assistant Chief	Exempt	Annual	\$72,925	\$81,619	\$90,314				\$91,998
		Monthly	\$6,077	\$6,802	\$7,526	\$50		\$90	\$7,667
		Bi-Weekly	\$2,805	\$3,139	\$3,474				\$3,538
		Hourly	\$35.06	\$39.24	\$43.42				\$44.23

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.

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

PAID HOLIDAYS: 13 Holidays per year.

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

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

GROUP HOSPITALIZATION: Coverage available as of the first day of the month following hire date with the City. City currently pays for employee coverage; dependent coverage available through payroll deductions by means of straight purchase or through the Section 125 Plan.

CAREFLITE/AIRVAC: Coverage available as of the first day of the month following hire date with the City. City currently pays for employee coverage and their households including college students. Individuals with Medicaid are not eligible for a Care Flite 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 hire date with the City. City currently pays for employee coverage; dependent coverage available through payroll deductions by means of straight purchase or through the Section 125 Plan.

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

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

DISCLOSURE OF EMPLOYEE BENEFITS CONTINUED

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

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.

TUITION REIMBURSEMENT: \$1,200.00 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 apply to 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 up to 1% of base pay. This will require a plan amendment.

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

PAY PLAN: Administered by 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).

BONDS: Professional and general liability is maintained on all employees.

CERTIFICATION PAY: The City pays \$30.00 for each certification over the minimum required for a position. A maximum of three certifications will be paid.

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 bi-lingual pay.

HOLIDAY SCHEDULE

<u>Holiday</u>	<u>2020</u>	<u>2021</u>
1. Veterans Day	November 11 th (Wednesday)	
2. Thanksgiving	November 26 th (Thursday)	
3. Day after Thanksgiving	November 27 th (Friday)	
4. Christmas Holiday	December 24 th (Thursday)	
5. Christmas Holiday	December 25 th (Friday)	
6. New Year's Day		January 1 st (Friday)
7. Martin Luther King Day		January 18 th (Monday)
8. President's Day		February 15 th (Monday)
9. Good Friday		April 2 nd (Friday)
10. Memorial Day		May 31 st (Monday)
11. Independence Day		July 5 th (Monday)
12. Labor Day		September 6 th (Monday)
13. Floating Holiday*		

*Taken at employee's discretion, with approval of his/her supervisor.

SUPPLEMENTAL PAY

For Fiscal Year 2020-2021

Certificate Pay	# of Employees	Monthly Pay	Annual Cost
<u>Municipal Court</u>			
Court Clerk I	1	\$30.00	\$360.00
Court Clerk II	1	\$30.00	\$360.00
<u>Parks & Leisure</u>			
Pesticide Applicator	0	\$30.00	\$0.00
Bi-lingual	2	\$50.00	\$1,200.00
Aquatics Facilities	2	\$30.00	\$720.00
<u>Public Works</u>			
Groundwater C	9	\$30.00	\$3,240.00
Groundwater B	3	\$30.00	\$1,080.00
Groundwater A	0	\$30.00	\$0.00
Wastewater Collection II	4	\$30.00	\$1,440.00
Wastewater Collection III	3	\$30.00	\$1,080.00
Class B MSW Operator	0	\$30.00	\$0.00
MSW Waste Screening	0	\$30.00	\$0.00
Prevention of Unauthorized Waste	1	\$30.00	\$360.00

SUPPLEMENTAL PAY

For Fiscal Year 2019-2020

Certificate Pay	# of Employees	Monthly Pay	Annual Cost
<u>Fire</u>			
Paramedic	18	\$250.00	\$54,000.00
Firefighter Master	3	\$30.00	\$1,080.00
Firefighter Advanced	12	\$30.00	\$4,320.00
Firefighter Intermediate	14	\$30.00	\$5,040.00
EMS Instructor	6	\$30.00	\$2,160.00
Fire Investigator	2	\$30.00	\$720.00
Fire Inspector	0	\$30.00	\$0.00
<u>Police</u>			
Dispatch Intermediate	5	\$30.00	\$1,800.00
Dispatch Advanced	6	\$30.00	\$2,160.00
Dispatch Master	7	\$30.00	\$2,520.00
Peace Officer Intermediate	25	\$30.00	\$9,000.00
Peace Officer Advanced	22	\$30.00	\$7,920.00
Peace Officer Master	16	\$30.00	\$5,760.00
Forensic Investigator II	1	\$30.00	\$360.00
Investigator Stipend	7	\$200.00	\$16,800.00
Animal Control Basic	1	\$30.00	\$360.00
Animal Control Intermediate	2	\$30.00	\$720.00
Bi-lingual	1	\$50.00	\$600.00
TOTAL ANNUAL COST			\$125,160.00

SUPPLEMENTAL PAY

For Fiscal Year 2020-2021

Longevity Pay*	# of Employees	Monthly Pay*
Year 0-1	12	\$0.00
Year 1	14	\$4.00
Year 2 to 5	61	\$4.00
Year 6 to 10	24	\$4.00
Year 11 to 15	20	\$6.00
Year 16 to 25	29	\$6.00
Year 26 to Retirement	6	\$6.00

* Per month for each year of service. State law required \$4.00 per month for each year of service for public safety.

HEALTH INSURANCE FOR PLAN YEAR 2020-2021

Coverage	Current Monthly Cost Standard Plan
Employee	\$534.80
Spouse	\$781.57
Children	\$408.32
Family	\$1,189.57

DENTAL INSURANCE FOR PLAN YEAR 2019-2020

Coverage	Current Monthly Cost Standard Plan
Employee	\$25.30
Spouse	\$30.60
Children	\$39.52
Family	\$72.92

TAKE HOME VEHICLE SCHEDULE

POLICE DEPARTMENT:

1. C.I.D. Investigator on call, who resides within city limits.
2. K-9 Officer
3. School Resource Officer/K-9 Officer (2)

PARKS & RECREATION DEPARTMENT:

1. Park Superintendent

STREET DEPARTMENT:

1. Street Superintendent
2. On call employee, who resides within city limits.

UTILITIES DEPARTMENT:

1. Utilities Superintendent
2. On call employees (2), who reside within city limits.

Pay Dates

October 2020 – September 2021

October	April
2	2
16	16
30	30
November	May
13*	14
27**	28
December	June
11	11
24	25
January	July
8	9
22	23
February	August
5	6
19	20
March	September
5	3
19	17

Sick Leave Buy Back checks will be issued November 13, 2020.

Longevity Pay checks will be issued November 13, 2020.

One-time Pay Adjustment checks will be issued December 4, 2020.

* Direct Deposit will post on Friday, November 13, 2020.

**Direct Deposit will post on Friday, November 27, 2020.



Supplemental Information

Property Tax Rates in Stephenville

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of 0.4574 per \$100 valuation has been proposed by the governing body of City of Stephenville.

PROPOSED TAX RATE	\$0.4574 per \$100
NO-NEW REVENUE TAX RATE	\$0.4347 per \$100
VOTER-APPROVAL TAX RATE	\$0.4574 per \$100
DE MINIMIS RATE	\$0.6016 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for City of Stephenville from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that City of Stephenville may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Stephenville exceeds the voter-approval tax rate for City of Stephenville.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Stephenville, the rate that will raise \$500,000, and the current debt rate for City of Stephenville.

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 2020 tax year.

A public hearing on the proposed tax rate will be held on September 15, 2020 at 5:30 PM at STEPHENVILLE CITY COUNCIL CHAMBERS, STEPHENVILLE CITY HALL, 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 meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposed tax increase as follows:

FOR:

MARK MCCLINTON
NICK ROBINSON
RICKY THURMAN
GERALD COOK

JUSTIN HASCHKE
BRADY PENDLETON
ALAN NIX
BRANDON HUCKABEE

AGAINST:

NONE

PRESENT and not voting:

DOUG SVIEN

ABSENT:

NONE

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:

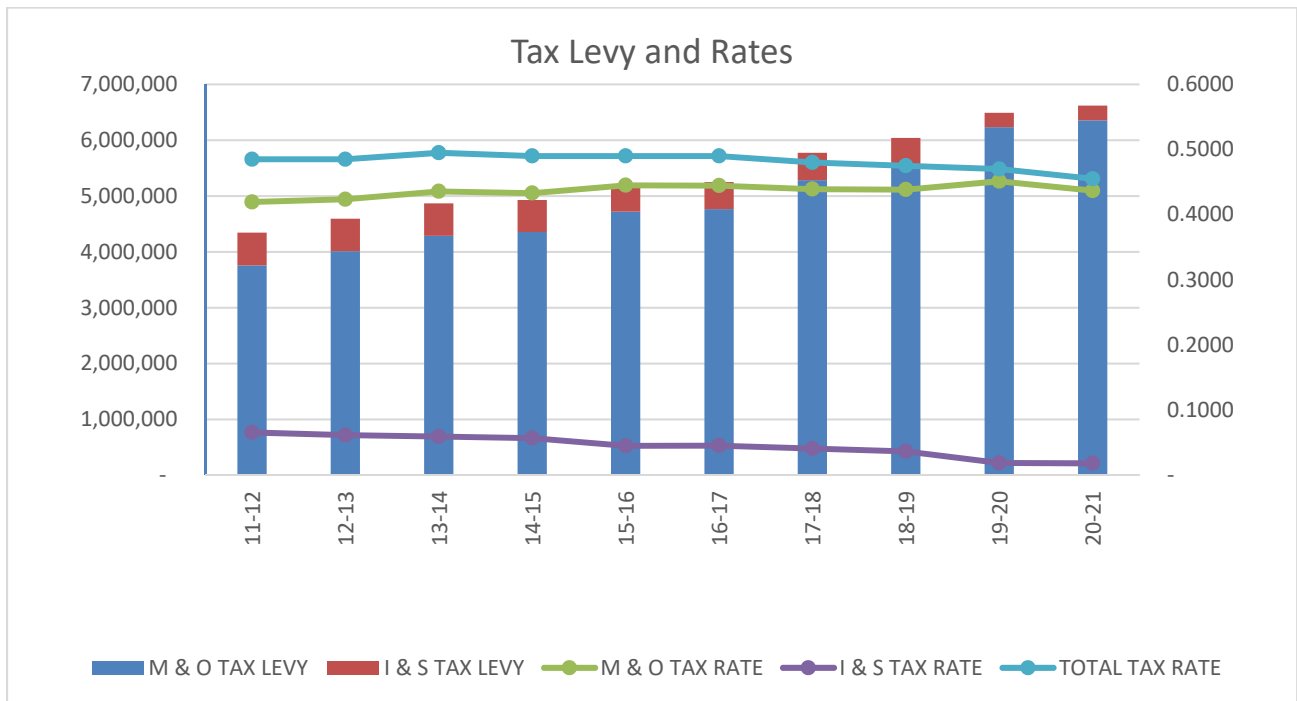
	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.4700	\$0.4574	decrease of -\$0.0126 OR -2.68%
Average homestead taxable value	\$128,294	\$138,373	increase of 7.85%
Tax on average homestead	\$603	\$633	increase of \$30 OR 4.96%
Total tax levy on all properties	\$6,287,210	\$6,650,643	increase of \$363,433 OR 5.78%

For assistance with tax calculations, please contact the tax assessor for City of Stephenville at 254-965-8630 or jcarey@co.erath.tx.us, or visit www.co.erath.tx.us for more information.

TAXABLE PROPERTY VALUES, TAX RATE, LEVY, AND COLLECTIONS

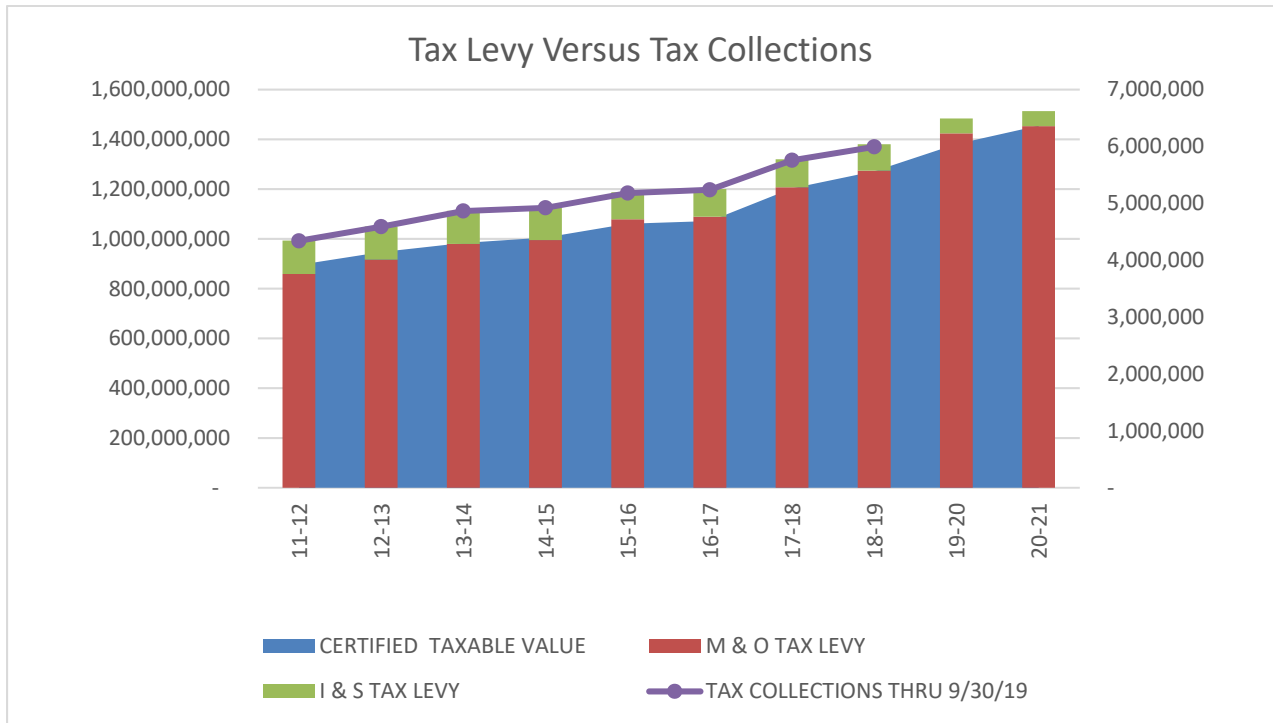
ASSESSED YEAR	FISCAL YEAR	CERTIFIED TAXABLE VALUE	M & O TAX RATE	I & S TAX RATE	TOTAL TAX RATE
2011	11-12	895,586,826	0.4194	0.0656	0.4850
2012	12-13	946,820,238	0.4235	0.0615	0.4850
2013	13-14	983,590,328	0.4357	0.0593	0.4950
2014	14-15	1,005,609,123	0.4330	0.0570	0.4900
2015	15-16	1,060,320,946	0.4450	0.0450	0.4900
2016	16-17	1,071,400,197 *	0.4446	0.0454	0.4900
2017	17-18	1,202,917,268	0.4391	0.0409	0.4800
2018	18-19	1,271,372,189	0.4384	0.0366	0.4750
2019	19-20	1,380,828,355	0.4512	0.0188	0.4700
2020	20-21	1,454,845,663	0.4368	0.0182	0.4550

* Amount adjusted for FMC amendment



TAXABLE PROPERTY VALUES, TAX RATE, LEVY, AND COLLECTIONS

ASSESSED YEAR	FISCAL YEAR	M & O TAX LEVY	I & S TAX LEVY	TOTAL TAX LEVY	TAX COLLECTIONS THRU 9/30/18	PERCENTAGE TAX COLLECTIONS
2011	11-12	3,756,091	587,505	4,343,596	4,340,987	99.94%
2012	12-13	4,009,784	582,294	4,592,078	4,589,451	99.94%
2013	13-14	4,285,503	583,269	4,868,772	4,866,052	99.94%
2014	14-15	4,354,288	573,197	4,927,485	4,921,361	99.88%
2015	15-16	4,718,428	477,144	5,195,573	5,181,069	99.72%
2016	16-17	4,763,445	486,416	5,249,861	5,238,305	99.78%
2017	17-18	5,282,010	491,993	5,774,003	5,757,115	99.71%
2018	18-19	5,573,696	465,322	6,039,018	5,993,067	99.24%
2019	19-20	6,230,298	259,596	6,489,893	N/A	N/A
2020	20-21	6,354,766	264,782	6,619,548	N/A	N/A





**CITY OF STEPHENVILLE
CERTIFIED TAX ROLL COMPARISON**

	FY16-17 2016	FY17-18 2017	FY18-19 2018	FY19-20 2019	FY20-21 2020	Difference 2019-2020
LAND - HOMESITE	117,957,730	136,374,690	139,392,420	148,028,080	163,980,520	15,952,440
LAND - NON HOMESITE	267,967,710	302,799,132	306,504,050	299,423,240	326,008,850	26,585,610
LAND - AG MARKET						0
LAND - TIMBER MARKET						0
LAND MARKET VALUE	385,925,440	439,173,822	445,896,470	447,451,320	489,989,370	42,538,050
IMPROVEMENTS - HOMESITE	474,458,530	495,122,698	513,677,310	549,945,820	591,607,290	41,661,470
IMPROVEMENTS - NON HOMESITE	466,719,650	515,533,360	539,455,020	574,522,770	614,783,340	40,260,570
IMPROVEMENTS	941,178,180	1,010,656,058	1,053,132,330	1,124,468,590	1,206,390,630	81,922,040
PERSONAL PROPERTY	382,496,970	357,795,120	407,209,350	466,372,300	416,693,970	(49,678,330)
AGRICULTURAL PRODUCTIVITY	13,582,660	16,048,850	16,845,890	17,882,630	21,667,580	3,784,950
PERSONAL PROPERTY	396,079,630	373,843,970	424,055,240	484,254,930	438,361,550	(45,893,380)
TOTAL MARKET VALUE	1,723,183,250	1,823,673,850	1,923,084,040	2,056,174,840	2,134,741,550	78,566,710
EXEMPT PROPERTY	460,143,387	466,135,750	471,431,480	478,689,082	527,341,957	48,652,875
PRODUCTIVITY LOSS	13,295,950	15,650,580	16,441,530	17,582,520	21,369,010	3,786,490
AG USE						0
HOMESTEAD CAP LOSS	69,120	372,660	582,450	963,010	1,928,470	965,460
TOTAL EXEMPT PROPERTY	473,508,457	482,158,990	488,455,460	497,234,612	550,639,437	53,404,825
TOTAL ASSESSED PROPERTY	1,249,674,793	1,341,514,860	1,434,628,580	1,558,940,228	1,584,102,113	25,161,885
EXEMPTIONS:						0
HOMESTEAD						0
OLD AGE(\$15,000)	14,760,580	15,374,860	15,242,924	15,544,666	15,590,322	45,656
DISABLED PERSONS(\$10,000)	411,090	331,130	348,790	319,670	340,000	20,330
DISABLED VET(\$3,000)	4,092,020	4,408,590	4,816,990	5,832,820	6,288,690	455,870
POLLUTION CONTROL	568,154	415,009	415,009	390,088	0	(390,088)
OTHER						0
MINIMUM VALUE	11,130	8,930	7,080	4,430	3,230	(1,200)
FREPORT	119,339,715	102,809,073	127,175,598	145,020,199	98,284,208	(46,735,991)
ABATEMENT	18,250,000	15,250,000	15,250,000	11,000,000	8,750,000	(2,250,000)
TOTAL EXEMPTIONS	157,432,689	138,597,592	163,256,391	178,111,873	129,256,450	(48,855,423)
						0
NET TAXABLE	1,092,242,104	1,202,917,268	1,271,372,189	1,380,828,355	1,454,845,663	74,017,308
TAX RATE PER \$100 VALUATION	0.4900	0.4800	0.4750	0.4700	0.4550	(0.015)
TAX LEVY	\$5,351,986	\$5,774,003	\$6,039,018	\$6,489,893	\$6,619,548	129,654



Cost of General Fund Services Per Parcel

Stephenville has 6,759 platted parcels in our community. Without regard to the nature of the ownership, each parcel has the same availability to receive city services. The anticipated total property tax levied by the City of Stephenville for fiscal year 2020-2021 is \$6,619,548. The tax cost per parcel for city services are as follows

Department	Percent of Budget	Total Department Annual Budget	Total Dept.			
			Budget from Property Taxes	Annual Cost per Parcel	Monthly Cost per Parcel	Daily Cost Per Parcel
City Council	0.81%	\$140,757.00	\$53,760.30	\$7.95	\$0.66	\$0.02
City Manager	2.47%	\$428,220.00	\$163,553.05	\$24.20	\$2.02	\$0.07
City Secretary	0.75%	\$129,688.00	\$49,532.64	\$7.33	\$0.61	\$0.02
Emergency Management	0.12%	\$20,802.00	\$7,945.05	\$1.18	\$0.10	\$0.00
Municipal Building	0.55%	\$95,292.00	\$36,395.54	\$5.38	\$0.45	\$0.01
Municipal Service Center	0.55%	\$95,033.00	\$36,296.62	\$5.37	\$0.45	\$0.01
Human Resources	1.08%	\$187,799.00	\$71,727.38	\$10.61	\$0.88	\$0.03
Downtown	0.34%	\$59,132.00	\$22,584.70	\$3.34	\$0.28	\$0.01
Finance/Purchasing	2.95%	\$511,624.00	\$195,408.12	\$28.91	\$2.41	\$0.08
Information Technology	1.80%	\$312,572.00	\$119,382.80	\$17.66	\$1.47	\$0.05
Tax	0.98%	\$170,031.00	\$64,941.12	\$9.61	\$0.80	\$0.03
Legal Counsel	0.69%	\$119,842.00	\$45,772.09	\$6.77	\$0.56	\$0.02
Municipal Court	0.66%	\$114,217.00	\$43,623.69	\$6.45	\$0.54	\$0.02
Street	5.65%	\$978,687.00	\$373,796.74	\$55.30	\$4.61	\$0.15
Parks and Recreation	14.55%	\$2,521,899.00	\$963,206.45	\$142.51	\$11.88	\$0.39
Library	1.44%	\$250,197.00	\$95,559.48	\$14.14	\$1.18	\$0.04
Senior Citizens	0.81%	\$141,110.00	\$53,895.13	\$7.97	\$0.66	\$0.02
Aquatic Center	1.47%	\$254,859.00	\$97,340.07	\$14.40	\$1.20	\$0.04
Fire	20.02%	\$3,470,633.00	\$1,325,563.03	\$196.12	\$16.34	\$0.54
Police	30.76%	\$5,331,578.00	\$2,036,326.72	\$301.28	\$25.11	\$0.83
Development Services	3.60%	\$624,279.00	\$238,435.23	\$35.28	\$2.94	\$0.10
Transfers Out	7.92%	\$1,373,268.00	\$524,501.81	\$77.60	\$6.47	\$0.21
TOTAL	100%	\$17,331,519.00	\$6,619,547.77	\$979.37	\$81.61	\$2.68

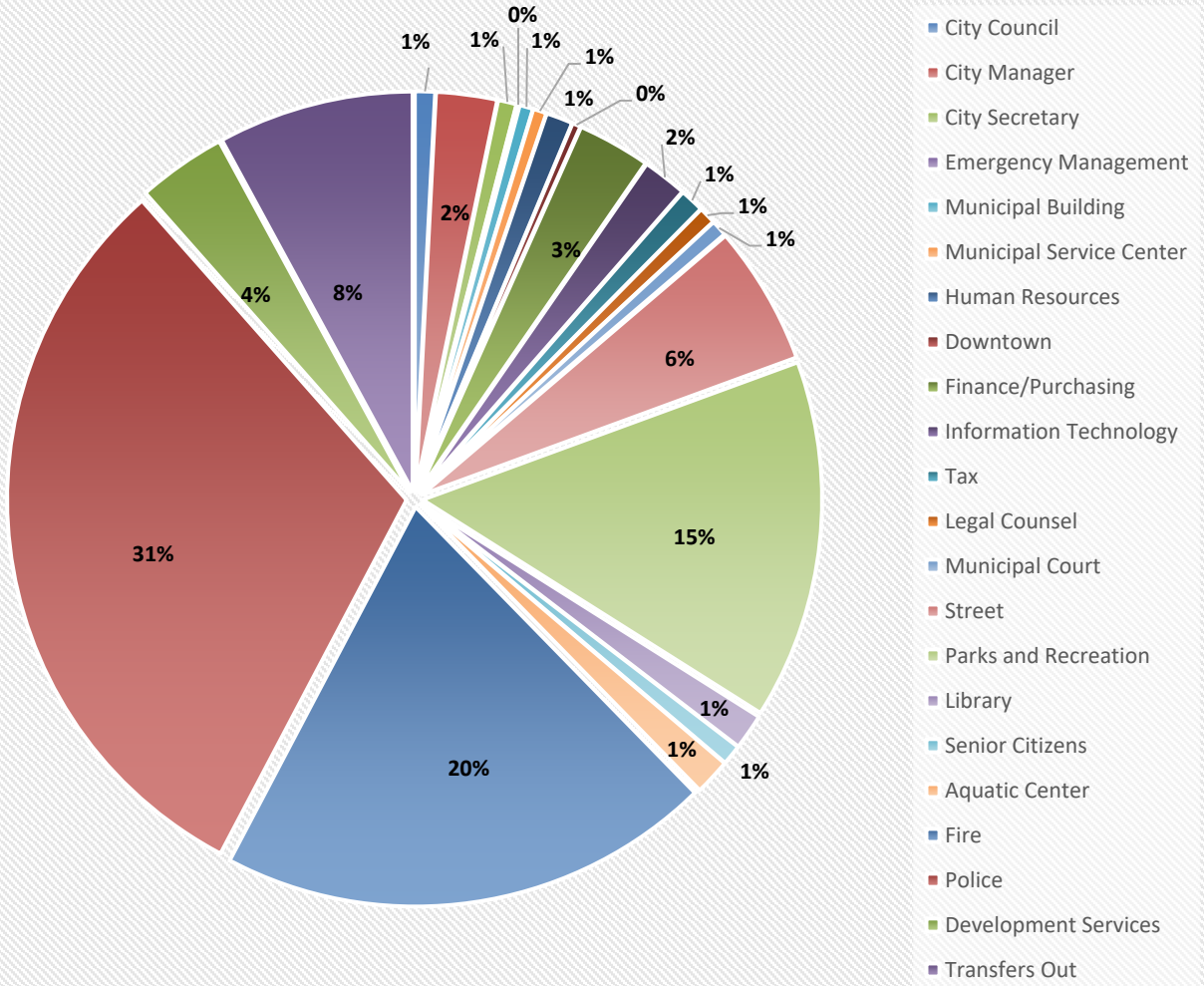


Cost of General Fund Services Per Capita

Stephenville's estimated population is 23,120.

Department	Annual Budget	Annual Cost per Capita	Monthly Cost per Capita	Daily Cost per Capita
City Council	\$140,757.00	\$6.09	\$0.51	\$0.02
City Manager	\$428,220.00	\$18.52	\$1.54	\$0.05
City Secretary	\$129,688.00	\$5.61	\$0.47	\$0.02
Emergency Management	\$20,802.00	\$0.90	\$0.07	\$0.00
Municipal Building	\$95,292.00	\$4.12	\$0.34	\$0.01
Municipal Service Center	\$95,033.00	\$4.11	\$0.34	\$0.01
Human Resources	\$187,799.00	\$8.12	\$0.68	\$0.02
Downtown	\$59,132.00	\$2.56	\$0.21	\$0.01
Finance/Purchasing	\$511,624.00	\$22.13	\$1.84	\$0.06
Information Technology	\$312,572.00	\$13.52	\$1.13	\$0.04
Tax	\$170,031.00	\$7.35	\$0.61	\$0.02
Legal Counsel	\$119,842.00	\$5.18	\$0.43	\$0.01
Municipal Court	\$114,217.00	\$4.94	\$0.41	\$0.01
Street	\$978,687.00	\$42.33	\$3.53	\$0.12
Parks and Recreation	\$2,521,899.00	\$109.08	\$9.09	\$0.30
Library	\$250,197.00	\$10.82	\$0.90	\$0.03
Senior Citizens	\$141,110.00	\$6.10	\$0.51	\$0.02
Aquatic Center	\$254,859.00	\$11.02	\$0.92	\$0.03
Fire	\$3,470,633.00	\$150.11	\$12.51	\$0.41
Police	\$5,331,578.00	\$230.60	\$19.22	\$0.63
Development Services	\$624,279.00	\$27.00	\$2.25	\$0.07
Transfers Out	\$1,373,268.00	\$59.40	\$4.95	\$0.16
TOTAL	\$17,331,519.00	\$749.63	\$62.47	\$2.05

General Fund Expenditures - Daily cost per Capita





Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
201 FISCAL SERVICES		\$60.00
	TABC- Liquor License Application Fee	\$25.00
	Solicitation Permit, non-refundable application fee	\$25.00
	Solicitor Investigation Fee per person (Non Refundable)	\$50.00
	Taxicab Permit (per year)	\$250.00
	Game Room License (per year)	50% of certification fee
	Private Owned Ambulance Service Permit (per year)	\$25.00
	Copying Charges (per page)(staff copied)	\$0.25
	Credit Access Business License (per year)	\$250.00
	Credit Access Business Application Fee (per year)	\$50.00
	Ad Valorem Taxes (per hundred)	\$0.46
	Hotel/Motel Occupancy Tax	\$0.07
	City Sales Tax	\$0.02
	Operations	1.3750%
	4B Economic Development	0.1250%
	Franchise Fees: (based on Gross Receipts)	
	Cable Television (set by PUC)	\$0.05
	Electricity (set by PUC/per kwh)	\$0.04
	Garbage (renew 1/1/2021)	\$0.07
	Gas (12/31/2045)	\$0.05
	Telephone (per access line set by PUC)	
	Category 1	\$0.59
	Category 2	\$1.32
	Category 3	\$2.01
	Garage Sale Permits:	
	Prior to Garage Sale	\$3.00
	Day of Garage Sale	\$5.00
	Returned Check Fee	\$30.00
	Late Charge Past Due Date (gross billing)	\$0.10
	Credit Card Process Fee-Development Services only	\$0.00
	Credit Card Process Fee-Development Services only	\$0.00
	Electronic Check Fee-Development Services only	\$2.00

302 MUNICIPAL COURT – As Set by Municipal Court Judge

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
501 LEISURE SERVICES		
Gymnasium Rental:		
(No rentals will be permitted past 11:00 pm)		
	Profit per day	\$250.00 *
	Non-Profit per day	\$125.00 *
*(SPARD has all rights to concessions)		
	Per Hour	\$20.00
	For games/hour	\$50.00
	Table rental each per day	\$3.50
	Chair rental each per day	\$0.75
	Portable bleacher rental per bleacher (per event)	\$25.00
	Concession Stand (per day)	\$75.00
Small Pavilion & Century Park Rental:		
	Half Day (4 hours) Must be done before 2pm	\$75.00
	Full Day (8 hours)	\$150.00
Large Pavilion:		
	Half Day (4 hours) Must be done before 2pm	\$150.00
	Full Day (8 hours)	\$300.00
Bosque River Trail:		
	Half Day (4 hours)	\$75.00
	Full Day (8 hours)	\$150.00
<i>Facility Usage forms must be submitted a minimum of 2 weeks before requested event.</i>		
<i>All SPARD schedules are accommodated first.</i>		
Campground Fees & RV Hook-Up:		
	Per Night	\$20.00
	Senior Citizens (55 or older)	\$15.00
	Dump code	\$10.00
Birdsong Amphitheater:		
	Half Day (4 hours - complete before 2 pm)	\$150.00 +
	Electrical	\$50.00
	Full Day (8 hours)	\$300.00 +
	Electrical	\$50.00
	Ticketed/For-profit events (per ticket sold for event)	\$1.00
	Non-profit Half Day (4 hours) Must be done before 2pm	\$75.00
	Non-profit Full Day (8 hours)	\$150.00

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
501 LEISURE SERVICES continued		
Recreation:		
	Adult League (per team)	\$325.00
	Baseball League Fees:	
	T-Ball and Coach Pitch	\$45.00
	8U Baseball Softball	\$55.00
	10u gfp, 12u gfp	\$65.00
	10u bb, 12u bb	\$65.00
	15u gfp	\$65.00
	15u, bb	\$65.00
	Non Baseball Youth Leagues (per person)	\$50.00
	Youth Programs	\$40.00
<i>Registration fees for individual sports may vary depending on participation for each class.</i>		
	Noncompetitive swim	\$30.00
	Summer competitive swim	\$60.00
	Summer track	\$60.00
	After school program (per week)	\$30.00
	After school program - additional hour before and after (per day)	\$5.00
	After school program - Early Release (per day)	\$10.00
	After school program - Drop In fee (per day)	\$6.00
	No school - program fee	\$20.00
	School Break Camps - program fee (per week)	\$85.00
	Archery (per session)	\$30.00
	Noncompetitive Golf (per season - Spring & Summer)	\$50.00
	Competitive Golf (Summer)	\$60.00
	Cheer	\$50.00
	Sibling discount (Must reside in same household)	-\$10.00
	Field Rental - Per Field Per Day	\$200.00
<i>Ballfields may be rented April through September for tournaments.</i>		
<i>On Saturday and Sunday only, SPARD reserves all concession rights.</i>		
	Field lighting (per hour) league teams	\$10.00
	Field lighting (per hour) non-league teams	\$20.00
	Field Rental per hour (Field is not game ready)	\$50.00
	Field Rental per hour (Game ready-field worked once per day)	\$150.00
	Field Rental School rate (Game ready & scoreboard only)	\$300.00
	Field Rental School rate (Game ready & scoreboard only - 2 games back to back)	\$500.00

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
501 LEISURE SERVICES continued		
	Tennis Courts per day (all courts-school rate)	\$75.00
	Splashville Swimming Pool:	
	Daily Admission (per person)	\$6.00
	Ages 2 & under	free
	Senior Citizen (65 & Up)/Military Family (Military ID Required)	\$3.00
	Twilight Fee (2 hours prior to closing)	\$2.00
	Monday Mania	\$3.00
	Daily Discount Passes:	
	5 visits	\$20.00
	10 visits	\$38.00
	20 visits	\$70.00
	Unlimited Individual Season Pass	\$115.00
	Discounted Individual Season Pass (March 1-May 1)	\$75.00
	Unlimited Family Pass (family of 4)	\$225.00
	Additional family member	\$10.00
	<i>(all family members must reside in the same household)</i>	
	Party Area Rental (Mon-Sat) (does not include fee per guest)	\$45.00
	per tent Up to 24 guests	per guest \$3.75
	Noon to 2:00 pm or 3:00 pm to 5:00 pm (Tuesday thru Saturday)	
	Private Party Rental (after hours pool capacity 660 swimmers)	\$750.00
	Swimming Lessons	\$50.00
501 PARKS AND CEMETERY		
	Cemetery Lots:	
	City Resident	\$600.00
	Non-City Resident	\$750.00
	Opening/Closing Equipment Access Fee	\$75.00
	Park Maintenance Crew per hour fee (minimum 3 hours)	\$25.00
504 LIBRARY SERVICES		
	Replace Lost Books	Cost of Replacement
	Fines for Late Return (per day)	\$0.25
	Copy Machine (per copy, self-serve)	\$0.15
	Late Fee Video Return (per day)	\$1.00
	Inter-Library Loan (postage)	\$0.00
	Replacement Card Fee	\$2.00

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
402 STREETS SERVICES		
Street Cuts:		
	Asphalt Surfaces Over Concrete (per sq ft):	\$3.75
	Asphalt Pavement Replacement for Curb/Gutter Installation	cost
	Brick Surface Over Concrete (per sq ft):	\$5.25
Parade Permits:		
	Type A - Less than 50 units	\$50.00
	Type B - More than 50 units	\$100.00
	Type C - Motorcades or parades otherwise not classified in "A" or "B". <i>Marches included in this category.</i>	\$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
506 COMMUNITY CENTER		
	Daily Rental Fee (8 hours)	\$150.00
	Partial Day (4 hours)	\$75.00
	Holiday Rental (No rentals on Christmas Day, Thanksgiving Day)	\$200.00
	Senior Members	\$50.00
	Set-up of tables and chairs (Optional)	\$50.00
601 FIRE SERVICES		
Non-Routine Response Fee:		
	Per Unit (per hour)	\$70.00 +
	Firefighter (per hour)	\$50.00
	Supplies	cost
701 POLICE SERVICES		
	Accident Reports	\$6.00
	Finger Printing (2 card max per person)	\$10.00
	each additional card	\$5.00
	Offense Reports (per 1st page)	\$1.00
	each additional page	\$0.10
	False Alarm Fee (per occurrence after five per year)	\$50.00
	False Alarm Fee (per occurrence after ten per year)	\$100.00
	Police Escort (per nonprofit event, except funerals)	\$190.00
	Solicitation Permit, non-refundable application fee	\$25.00
	Solicitor Investigation Fee per person (Non Refundable)	\$25.00

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
701 ANIMAL CONTROL		
Dog License:		
	Male	\$20.00
	Neutered Male	\$5.00
	Female	\$20.00
	Spayed Female	\$5.00
	Guard dog	Bond + \$35.00
	Dangerous dog	Bond + \$50.00
Cat License:		
	Male	\$20.00
	Neutered Male	\$5.00
	Female	\$20.00
	Spayed Female	\$5.00
	Multiple Dog Permit	\$50.00
	License Replacement	\$5.00
	Livestock (per year)	Inspection + \$25.00
	Boarding/Riding Stables (per year)	Inspection + \$25.00
	Late Fee for Licenses	\$5.00
	Late Fee for Permits	\$10.00
	Impoundment Fee (Established and collected by animal shelter)	
801 PLANNING SERVICES		
	Zoning Ordinance	\$26.00
Subdivision:		
	Ordinance	\$52.00
	Specifications	\$26.00
	Design Standards	\$26.00
Zone Change Applications:		
	Acre or Less	\$310.00
	1.01 to 5 Acres	\$415.00
	5.01 or More	\$515.00
Mapping:		
City Zoning Map:		
	3ft L x 5ft W	\$52.00
	2ft L x 3ft W	\$31.00
	2ft L x 3ft W	\$31.00
	11in L x 17in W	\$21.00



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
801 PLANNING SERVICES continued		
	City Limits and Street Map:	
	3ft L x 5ft W	\$31.00
	2ft L x 3ft W	\$26.00
	2ft L x 3ft W	\$16.00
	11in L x 17in W	\$6.00
	Parkland Dedication (In-lieu of) Per Dwelling Unit:	
	Per single-family dwelling unit	\$825.00
	Per dwelling unit for duplex, townhome, condominium, apts.	\$415.00
	Board of Adjustment Applications	\$210.00
	Subdivision Filing Fees:	
	Preliminary Plat (per plat)	\$250.00
	Preliminary Plat (per lot)	\$11.00
	Final Plat (per plat)	\$250.00
	Final Plat (per lot)	\$11.00
	Replat (per plat)	\$210.00
	Site Development Plan (per plan)	\$210.00
	<i>(water, sewer, streets, storm drain engineering review)</i>	
	Comprehensive Plan	\$105.00
	Subdivision Waiver Request (per item)	\$210.00
 801 INSPECTION SERVICES		
	Food Service Permit:	
	Annual Inspection:	\$260.00
	Administrative fee	\$50.00
	Contractor fee	\$210.00
	Pre-opening:	\$129.00
	Administrative fee	\$24.00
	Contractor fee	\$105.00
	Complaint	\$105.00
	Re-inspection	\$100.00
	Temporary Mobile food-Inspection permit special event per day	\$37.00
	Mobile Home Park License:	
	Per Park	\$250.00
	Per Lot	\$25.00
	Mobile Home Inspection	\$26.00
	Multi-family Inspection per unit	\$13.00

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
801 INSPECTION SERVICES continued		
	Certificate of Occupancy	\$26.00
	Inspections outside of normal business hours (per hour)	\$52.00
	Sign permit inspection fee	\$26.00
801 BUILDING PERMIT FEE SCHEDULE		
	Residential Building Permit Fees (Single Family, Duplex, Townhomes):	
	Flat Fee per Dwelling unit	\$464.00 +
	Plus additional cost per square ft.	\$0.42
	Residential Remodel Fees:	
	Flat Fee up to 1200 square ft.	\$258.00 +
	Plus additional cost per 100 square ft.	\$26.00
	Multi-family Building Permit Fees:	
	Flat Fee per Dwelling unit	\$464.00 +
	Plus additional cost per square ft.	\$0.31
801 BUILDING PERMIT FEE SCHEDULE continued		
	Commercial Building Permit Fees:	
	Value \$1 to \$500—flat fee	\$26.00
	Value \$501 to \$2,000, minimum	\$25.00 +
	pro-rated for each \$100 above \$500	\$4.00
	Value \$2,001 to \$25,000, minimum	\$73.00 +
	pro-rated for each \$1,000 above \$2,000	\$15.00
	Value \$25,001 to 50,000, minimum	\$404.00 +
	pro-rated for each \$1,000 above \$25,000	\$11.00
	Value \$50,001 to \$100,000, minimum	\$662.00 +
	pro-rated for each \$1,000 above \$50,000	\$8.00
	Value \$100,001 to \$500,000, minimum	\$1,022.00 +
	pro-rated for each \$1,000 above \$100,000	\$7.00
	Value \$500,001 to \$1,000,000, minimum	\$3,494.00 +
	pro-rated for each \$1,000 above \$500,000	\$6.00
	Value \$1,000,001 and up, minimum	\$6,069.00 +
	pro-rated for each \$1,000 above \$1,000,000	\$5.00
	Demolition Permit	\$26.00
	Structure Relocation Permit	\$26.00

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
801 ELECTRICAL PERMIT FEES		
	Issuance fee for each permit	\$35.00
	Additional permit fees:	
	Installation of Service:	
	Up to 600 volts (residential)	\$7.00
	Up to 600 volts (commercial)	\$13.00
	Over 600 volts (residential or commercial)	\$18.00
	Equipment Motors:	
	0 to 10 Hp	\$4.00
	11 to 50 Hp	\$5.00
	50 to 100 Hp	\$6.00
	Over 100 Hp	\$7.00
	Appliances	\$4.00
	Swimming Pools	\$9.00
	Other	\$5.00
	Re-inspection Fee	\$26.00
	License Reciprocation Letter	\$7.00

Penalty. *In the event any work, for which a permit is required by this chapter, is begin 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.*

801 PLUMBING PERMIT AND LAWN SPRINKLER FEES

	Issuance fee for each permit	\$35.00
	Fee for each fixture or opening to receive waste	\$4.00
	Building Sewer	\$6.00
	Water Heater	\$4.00
	Gas Piping Systems	\$5.00
	Gas System Test	\$5.00
	Industrial Waste Pre-Treatment Interceptor	\$7.00
	Water Service Line	\$5.00
	Installation, alteration and repair of water piping or water treating equipment	\$4.00
	Repair or alteration and repair of water piping or water treating equipment	\$4.00
	Repair or alteration of drainage or vent piping	\$4.00
	Lawn Sprinkler System	\$4.00



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
801 PLUMBING PERMIT AND LAWN SPRINKLER FEES continued		
	Grease or Sand Trap	\$7.00
	Other	\$5.00
	Re-inspection Fee	\$26.00
801 MECHANICAL PERMIT FEES		
	Issuance fee for each permit	\$35.00
	Re-inspection Fee	\$26.00
801 PLAN REVIEW FEE SCHEDULE		
Commercial and Multi-Family:		
	Value \$1 to \$10,000 - flat fee	\$52.00
	Value \$10,001 to \$25,000	\$73.00 +
	pro-rated for each \$1000 above \$10,000	\$6.00
	Value \$25,001 to 50,000, minimum	\$158.00 +
	pro-rated for each \$1,000 above \$25,000	\$4.00
	Value \$50,001 to \$100,000, minimum	\$259.00 +
	pro-rated for each \$1,000 above \$50,000	\$3.00
	Value \$100,001 to \$500,000, minimum	\$400.00 +
	pro-rated for each \$1,000 above \$100,000	\$3.00
	Value \$500,001 to \$1,000,000, minimum	\$1,302.00 +
	pro-rated for each \$1,000 above \$500,000	\$2.00
	Value \$1,000,001 and up, minimum	\$2,255.00 +
	pro-rated for each \$1,000 above \$1,000,000	\$2.00
Single Family Residential:		
	0 - 1,500 square feet	\$809.00
	1,501 - 10,000 square feet	\$809.00 +
	pro-rated for each additional square foot above 1,500	\$0.36
	10,001 square feet and up	\$3,873.00 +
	pro-rated for each additional square foot above 10,000	\$0.16



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
801 PLAN REVIEW FEE SCHEDULE continued		
Fire Code Plan Review (Fire Alarm and Sprinkler System):		
Commercial and Multi-Family:		
	Value Up to \$6,250	\$210.00
	Value \$6,251 to \$250,000	\$310.00
	Value \$251,001 to \$500,000	\$438.00
	Value \$500,001 to \$1,000,000	\$567.00
	Value \$1,000,001 to \$3,000,000	\$825.00
	Value \$3,000,001 to \$6,000,000	\$1,236.00
	Value \$6,000,001 and up	\$1,236.00
	pro-rated for each \$1,000 above \$6,000,000	\$0.40
Single Family Residential:		
	Flat fee	\$181.00
Public Works Plan Review:		
	Street, Water, Sewer, and Storm Infrastructure Review	at cost
 801 CODE ENFORCEMENT SERVICES		
Health and Sanitation Administrative Fees:		
	First Violation	\$95.00
	Second Violation	\$145.00
	Third Violation	\$195.00
 001 WATER FUND		
Water Rates:		
Residential Rates:		
Minimum Bill (0 gallons used)		
	5/8 inch and ¾ inch meter	\$12.50
	1 inch	\$25.79
	1 ½ inch	\$53.07
	2 inch	\$91.26
	3 inch	\$200.37
	4 inch and larger	\$353.13
	Plus Volume Charge—per 1,000 gallons	\$4.55



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
001 WATER FUND continued		
Commercial Rates:		
	5/8 inch and 3/4 inch meter	\$17.50
	1 inch	\$32.00
	1 1/2 inch	\$61.00
	2 inch	\$100.00
	3 inch	\$211.00
	4 inch and larger	\$365.00
	Plus Volume Charge—per 1,000 gallons	\$4.65
Institutional Rates:		
	5/8 inch and 3/4 inch meter	\$17.50
	1 inch	\$32.00
	1 1/2 inch	\$61.00
	2 inch	\$100.00
	3 inch	\$211.00
	4 inch and larger	\$365.00
	Plus Volume Charge—per 1,000 gallons	\$5.60
Industrial Rates:		
	5/8 inch and 3/4 inch meter	\$17.50
	1 inch	\$32.00
	1 1/2 inch	\$61.00
	2 inch	\$100.00
	3 inch	\$211.00
	4 inch and larger	\$365.00
	Plus Volume Charge—per 1,000 gallons	\$6.55
Multifamily Billing:		
	70% of number of living units (per unit)	\$8.75
	Example: \$12.50 x 12 units x 70% = \$105.00	
	Or 12 units x \$8.75 = \$105.00	
	Plus Volume Charge--per 1,000 gallons	\$4.55
Surcharges (May - September):		
	Residential Surcharge per thousand gallon	
	Over 12,000 gallons	\$0.00
	Over 25,000 gallons	\$3.00
	Over 50,000 gallons	\$4.00
	Non-Residential Irrigation Only Surcharge per thousand gallon	
	Over 25,000 gallons	\$3.00
	Over 50,000 gallons	\$4.00



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
001 WATER FUND continued		
	Outside City Limits	\$1.15
	Outside City Limits Contractor Construction Water	\$2.00
Customer Deposits:		
	Residential, minimum	\$150.00
	Residential deposits shall be made either:	
	(a) in cash at the time of making application; or	
	(b) an applicant for residential 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.	
	(c) Any customer whose account has been active for twelve (12) months and has not been advised of a late payment during that period, shall be entitled to their deposit for utility service being applied to the account balance or refunded by check within thirty (30) days.	
	Commercial	2.5X monthly usage
	Minimum	\$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 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 in 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.	

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
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001 WATER FUND continued

(c) When and if it is found that the deposit required and is collected in accordance with the above schedule is not sufficient to protect the City from losses that may occur over a period of two and a half (2.5) months, the Director of Finance may, at his or her discretion, require an additional cash deposit, or may require an additional deposit if for any reason the amount of the deposit becomes less than the originally required under the schedules hereinabove set forth.

(d) an applicant for commercial connection may present a letter of credit from applicant's most recent utility company which represents a satisfactory payment history for at least twelve (12) months preceding the date of application. To be satisfactory, the letter must not indicate that the applicant has been advised of late payment more than two (2) times during the period.

A customer with an existing account established before October 1, 2005, will not be required to establish an additional deposit unless and until the customer's service is terminated for non-payment. In that event, the deposit requirements of this section will apply.

Basic Service Charges:

Connection Fee		\$20.00
Transfer Fee		\$20.00
After 4:00 p.m. or weekends (additional)		\$40.00
Damaged Meter Charge		cost
Fire Hydrant Meter Deposit		\$1,200.00
Fire Hydrant Meter Set Fee		\$25.00
Fire Hydrant Meter Relocation Fee		\$25.00
Meter Reset Fee to Existing Location		\$25.00
Non-Pay Reconnect Fee		\$30.00
Check Read (each, after two free annually)		\$10.00
Temporary Service (72 hours)	cost +	\$20.00
Temporary Cut-Off for Repair		\$20.00
Leak Test (each, after two free annually)		\$10.00
Tampering Fee		\$50.00 +
Water Meter Relocation Fee	At Cost:	\$300 Min.

Water Tap Charges:

5/8 inch and ¾ inch taps	\$660.00
1 inch tap	\$817.00
1 ½ inch tap	\$1,305.00
2 inch tap	\$1,772.00



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
001 WATER FUND continued		
	Water Tap Charges do not include street repair. <i>See 402 "Streets Services"</i>	at cost
	Water Meter Test Fee (per each, up to 1-inch dia.)	\$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 FUND		
	Sewer Rates:	
	Residential Rates:	
	Minimum Bill (0 gallons used)	\$11.50
	Plus Volume Charge--per 1,000 gallons	\$4.10
	12,000 gallon minimum on sewer services that do not have corresponding water service	
	Commercial Rates:	
	Minimum Bill (0 gallons used)	\$17.50
	Plus Volume Charge--per 1,000 gallons	\$4.95
	Institutional Rates:	
	Minimum Bill (0 gallons used)	\$17.50
	Plus Volume Charge--per 1,000 gallons	\$5.25
	Multifamily Billing:	
	70% of Number of Living Units (per unit)	\$8.05
	Example: \$11.00 x 12 units x 70% = \$92.40	
	Or 12 units x \$7.70 = \$92.40	
	Plus Volume Charge—per 1,000 gallons	\$4.10
	Residential Winter Months Averaging (Dec, Jan, Feb)	
	Outside City Limits	\$1.15
	Sewer Tap:	
	4-inch tap	\$450.00
	6-inch tap	\$537.50
	Man-Hole	at cost
	Sewer Tap Charges do not include street repair. <i>See 402 "Streets Services"</i>	at cost



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
012 SEWER FUND continued		
	Charges for Industrial Pretreatment:	
	Compliance Sampling (in house):	
	BOD (per pound)	\$0.02
	TSS (per pound)	\$0.15
050 STORMWATER DRAINAGE		
	Single Family Residential Properties (per property/per month):	
	0 to 5,000 sq. ft.	\$3.00
	5,001 to 21,780 sq. ft.	\$4.00
	Over 21,780 sq. ft.	\$5.00
	Commercial and all other properties (per property/per month):	
	Equivalent Residential Units (ERU):	
	ERU=LAND AREA (sq. ft.) div by 6,000 sq.ft	
	DETAINED ERU	\$4.00
	UNDETAINED ERU	\$6.80
	UNDEVELOPED	Exempt
	Floodplain Development:	
	Floodplain Development Permit Fee	\$100.00
 030 SANITATION SERVICES (Waste Connections) effective 01/01/2020		
	Garbage Rates:	
	Residential:	
	2X per week	\$11.73
	extra pickup	\$5.87
	Commercial:	
	1X per week	\$19.05
	extra pickup	\$9.74
	2 yard:	
	1X per week	\$66.78
	2X per week	\$112.23
	3X per week	\$157.69
	extra pick up	\$42.13



Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
030 SANITATION SERVICES (Waste Connections) effective 01/01/2020		
	3 yard:	
	1X per week	\$91.22
	2X per week	\$122.29
	3X per week	\$186.47
	4X per week	\$245.08
	5x per week	\$303.67
	extra pick up	\$49.91
	4 yard:	
	1X per week	\$100.06
	2X per week	\$143.82
	3X per week	\$253.06
	4X per week	\$340.97
	5x per week	\$428.87
	6X per week	\$516.76
	extra pick up	\$56.82
	6 yard:	
	1X per week	\$118.59
	2X per week	\$179.35
	3X per week	\$312.99
	4X per week	\$419.55
	5x per week	\$526.11
	6X per week	\$634.20
	extra pick up	\$70.65
	8 yard:	
	1X per week	\$134.03
	2X per week	\$245.40
	3X per week	\$364.52
	4X per week	\$486.76
	5x per week	\$612.70
	6X per week	\$736.81
	extra pick up	\$84.31

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.

Fee Schedule

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>ADOPTED</u>
030 LANDFILL		
	Regular Rate Gate Fees:	
	Minimum (Up to 800 lbs.)	\$25.00
	Per Ton	\$60.00
	Inadequate Containment	Fee Doubled
	Pull Off (Per Each)	\$25.00
	Pull Out (Per Each)	\$100.00
	Battery Boost Off (Per Each)	\$25.00
	Woodchip Mulch (Per Cubic Yard)	\$10.00
	After Hours Fee	Fee +10%
	Minimum	\$20.00
 040 AIRPORT		
	Airport Hangars (per month):	
	North side	\$135.00
	South side	\$185.00
	Small Corner	\$195.00
	Large Corner	\$210.00
	New Airport Hangars (per month):	
	Small	\$200.00
	Large	\$225.00
	Commercial	\$800.00
	Monthly Aircraft Tie down/Parking	\$15.00
	Fuel Tax (per gallon)	\$0.05
	Commercial Land Lease (per square foot)	\$0.10

Budget Ordinance

ORDINANCE NO. 2020-O-27

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF STEPHENVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF STEPHENVILLE FOR THE 2020-2021 FISCAL YEAR.

WHEREAS, the budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021, was duly presented to the City Council by the City Manger 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, 2020 and ending September 30, 2021, 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 2020-2021 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, 2020 and ending September 30, 2021

PASSED and APPROVED this the 8th day of September, 2020.

ATTEST:



Staci L. King,
City Secretary






Doug Svien, Mayor



Reviewed by Allen L. Barnes,
City Manager



Approved as to form and legality
Randy Thomas, City Attorney

Tax Rate Ordinance

ORDINANCE NO. 2020-O-29

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF STEPHENVILLE, FOR THE TAX YEAR 2020

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 \$0.4574 per \$100.00 valuation for this city for tax year 2020, as follows:

\$ 0.4368	for the purpose of maintenance and operation.
<u>\$ 0.0182</u>	for the payment of principal and interest on bonds.
\$ 0.4550	Total Tax Rate

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.23 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-14.40.

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 15th day of September, 2020.



Doug Svien

Doug Svien, Mayor

ATTEST:

Staci L. King

Staci L. King,
City Secretary

Allen L. Barnes

Reviewed by Allen L. Barnes,
City Manager

Randy Thomas

Approved as to form and legality
Randy Thomas, City Attorney

COMPREHENSIVE FUND BALANCE POLICY

BACKGROUND

The City of Stephenville (“City”) 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 replaced 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 balance 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.

DEFINITIONS

Nonspendable Fund Balance – Fund balance reported as “nonspendable” represents 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 balance 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 require 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 in Assigned Fund Balance. Additionally, this category is used to reflect the appropriation of a portion of 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.

1.0 Policy on committing funds

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

For example, the City Council may approve a motion prior to year-end to report within the year-end financial statements, if available, up to a specified dollar amount as Committed Fund Balance for capital projects. The exact dollar amount to be reported as Committed Fund Balance for capital projects may not be known at the time of approval due to the annual financial audit not yet being completed. This amount can be determined at a later date when known and appropriately reported within the year-end financial statements due to the governing body approving this action before year-end.

It is the policy of the City that the City Council may commit fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit fund balance would be to display intentions to use portions of 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.

2.0 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 fund balance, it is the policy of the City that the City Manager will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated by the City Council.

3.0 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 from 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.

Fiscal and Budgetary Policies

I. Statement of Purpose

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 are to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

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

- Demonstrate to the citizens of 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 on conformity to 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.

II. Operating Budget Policy Statement

A. Preparation

Budgeting is an essential element of financial planning, control, and evaluation process of municipal government. The "Operating Budget" is the City's annual financial operating plan. The budget includes all of 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.

1. Proposed Budget – Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. Such budget shall provide a complete plan for the fiscal year within the provisions of the City Charter.
 - a. A budget message which shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes in policy and complete statement regarding the financial conditions of the City
 - b. The budget shall include four 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.
 - c. The budget review process shall include the City Council participation in the development of each of the four segments of the proposed budget.
2. Adoption of the Budget – The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested. At the Council meeting at which time the budget is submitted, the Council will name the time and place of a budget public hearing and will publish the notice of the public hearing at least ten (10) days before the date of the hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing the increase or decrease in any items of expense. After the public hearing, the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council. Should the Council take no action on or prior to such day, the budget, as submitted, shall be deemed to have been finally and unanimously adopted by the Council.

B. Balanced Budget

The goal of the City is to balance the operating budget with the current revenues, whereby, current revenues would match and fund on-going expenditures/expenses.

C. Planning

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

D. Reporting

Summary financial reports will be presented to the City Council quarterly. 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.

E. Control and Accountability

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

F. Contingency Appropriations

The budget may include contingency appropriations within designated operating departmental budgets. These funds are to offset expenditures for unexpected maintenance or other unanticipated or unforeseen expenses that might occur during the year.

III. Asset Management

A. 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.

1. Statement of Cash Management Philosophy – The City shall maintain a

comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.

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

B. Fixed Assets

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

1. Capitalization Criteria – For purposes of budgeting and accounting classification, the following criteria must be capitalized:
 - a. The asset is owned by the City.
 - b. 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.
 - c. The original cost of the asset must be at least \$5,000.
 - d. The asset must be tangible.
 - e. On-going 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 type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.
 - Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets' components will normally be expensed unless they are of a significant nature and meet all the capitalization criteria.
 - 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.
2. Reporting and Inventory – The Finance Department will maintain the permanent records of the City's fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.

Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City's fixed assets lies with the department Director whose department has been assigned the asset.

IV. Debt Management

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

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

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

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

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

B. Types of Debt –

1. General Obligation Bonds – General obligation bonds must be authorized by a vote of the citizens of Stephenville. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City’s ad valorem taxing authority back general obligation bonds. Conditions for issuance of general obligation debt include:
 - When the project will have a significant impact on the tax rate;
 - When the project may be controversial even though it is routine in nature; or
 - When the project falls outside normal bounds of projects the City has typically done.

2. Revenue Bonds – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for a continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The average life of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue.

3. Certificates of Obligation (CO’s) – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO’s may be either from general revenues (tax-supported) by a specific revenue stream(s) or a combination of both. Typically, the City may issue CO’s when the following conditions are met:
 - When the proposed debt will have a minimal impact on future effective property tax rates;
 - When the projects to be funded are within the normal bounds of city capital projects, such as roads, parks, various infrastructure and City facilities; and
 - When the average life of the obligation does not exceed the useful life of the 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, and will be used with prudent care and judgment by the City Council. Every effort will be made to ensure public participation in decisions relating to debt financing.

- C. **Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless 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 selection of the underwriter or direct purchaser.
- D. **Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users 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 the responsibility for the accuracy of all financial information released.
- E. **Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- F. **Debt Restructuring** – The City will issue bonds not to exceed the useful life of the asset being financed. The structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments.
- G. **Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues, net of on-going operating expenses of the City’s combined utilities (Water and Wastewater). The current bond ordinance for outstanding utility debt requires a combined minimum 1.1 times coverage ratio.
- H. **Bond Reimbursement Resolutions** – The City may utilize bond reimbursements a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserves “cash” to delay bond issues until such time when issuance is favorable and beneficial to the City.

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

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

V. Other Funding Alternatives

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

- A. **Grants** – All potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet, reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to any grant application being submitted. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.

- B. **Use of Reserve Funds** - The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the needs for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.

- C. **Developer Contributions** – The City will require developers who negatively impact the City’s utility capital plans to offset those impacts.

- D. **Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such arrangement is advantageous to the City.

- E. **Impact Fees** – The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated in accordance with statute and reviewed at least every three years. All fees collected will fund projects identified within the Fee study and as required by state laws.

VI. Financial Conditions and Reserves

The City of 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.

A. Operational Coverage – The City’s goal is to maintain operations coverage of 1.00, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.

B. Operating Reserves – City wide the City will maintain reserves at a minimum of ninety (90) days (25%) of net budgeted operating expenditures. Net budgeted operating expenditures are defined as total budgeted expenditures less debt service capital expenditures.

1. **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.

2. **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 balances will be appropriated within the budget. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council once it has been determined that the use of the excess will not endanger reserve requirements in future years.

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

collection agency.

- D. **Capital Projects Funds** – Every effort will be made for all monies within the Capital Projects Funds to be expended within thirty-six (36) months of receipt. The fund balance will be invested and income generated will offset increases in construction costs or other costs associated with the projects. Capital project funds are intended to be expended totally, with any unexpected excess to be transferred to the Debt Service Fund to service project-related debt service.
- E. **General Debt Service Funds** - Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year’s debt service payments 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.
- F. **Investment of Reserve Funds** - The reserve funds will be invested in accordance with the City’s investment policy.

VII. Internal Controls

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

Basis of Accounting/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 Fund Types – Include the General Fund, Debt Service Fund, Special Revenue Funds, and Capital Projects Fund. The City accounts and budgets for all general government funds using the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter are used to pay liabilities of the current period. Expenditures represent a decrease of financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee benefits which are not accrued; (2) principal and interest on general long-term debt which is recognized when due; and (3) prepaid expenses, which are not recorded.

Proprietary Fund Types – Include the Utility Fund, Landfill Fund, Airport Fund, and Storm Water Drainage Fund and are accounted and budgeted for on a cost-of-services or “capital maintenance” measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund.

Governmental Fund Types

Governmental Fund Types 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 Fund Types.

General Fund: 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.

It is used to account for all financial resources except those required to be accounted for in another fund. Major functions financed by the General Fund include: Administration, Administrative Services, Fire and Police, Parks & Leisure Services and Community Development.

Special Revenue Fund: The Special Revenue Funds account for the accumulation and distribution of resources. The Hotel/Motel Tax Fund accounts for the tax revenues received from local hotels and bed and breakfasts and for expenditures made within guidelines of the Texas Hotel Occupancy Tax Act. The Child Safety Fund accounts for the court costs used to enhance child safety, health, nutrition; including child abuse prevention and intervention and substance abuse prevention. This Court Technology Fund is used to account for court costs used to fund municipal court technology. The Public Safety Fund is used to account for the Law Enforcement Officer Standards and Education grant (LEOSE) and drug forfeiture revenue restricted to law enforcement officer education, training, and activities. The Tax Increment Financing (TIF) Fund accounts for the ad valorem and sales tax in the TIF used for debt service for public infrastructure project 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: Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment.

Proprietary Fund Types

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.

Utility Fund: This fund accounts for water and sewer services for the residents of the City. 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.



Sanitary Landfill Fund: This fund accounts for solid waste collection and disposal services provided to the residents of the City.

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

Storm Water Drainage Fund: This fund accounts for the maintaining of existing storm water drainage ways and the construction of new drainage ways.

Budget Glossary

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader of the Annual Budget document to better understand these terms, a budget glossary has been included.

Account: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accrual Basis of Accounting: A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. See also **Function**.

Ad Valorem Taxes: In proportion to value. A basis for levy of taxes upon property. See **Property Taxes**.

Amended Budget: Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

Appraised Value (Assessed Valuation): The value of real and/or personal property assigned by the assessor as a basis for the levying of property taxes. (Property values are established by the Erath County Tax Appraisal District.)

Appropriation: An authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes.

Assets: Resources owned or held by the City, which have a monetary value.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance: This refers to the funds remaining from the prior year,

which are available for appropriation and expenditure in the current year.

Bond: A long-term IOU or promise to pay a sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate.

Bonded Debt: That portion of indebtedness represented by outstanding bonds.

Bond Ordinance: An ordinance or resolution authorizing a bond issue.

Bond Refinancing: The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

Budget Calendar: The schedule of key dates which the City follows in the preparation and adoption of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

Budget Message: The opening section of the budget which provides the City Council and the public with a summary of the most important aspects of the budget, changes from previous years and views and recommendations of the City Administrator.

Budget Ordinance: The official enactment, by the City Council, to legally authorize the City Staff to obligate and expend the resources of the City.

Capital Improvements Program (CIP): A long-range plan for providing the capital outlays necessary to ensure that adequate services are provided the residents of the City. The plan includes improvements to, or the acquisition of, structural improvements and major equipment purchases.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition and/or the construction of major capital facilities or equipment.

Capital Outlays: Expenditures for items which have a useful life in excess of one year and a

purchase cost of at least \$5,000. Included in this category is the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

Cash Management: The proper management of the cash necessary to pay for government services while investing temporary, idle, excess cash in order to earn interest revenue.

Certificates of Obligation (CO's): Bonds that finance a variety of public improvement projects which can be backed by general revenues, backed by a specific revenue stream, or a combination of both. Certificates of obligation will be used to fund capital assets where bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. This type of bond generally does not require voter approval.

City Charter: The document that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Current Taxes: Taxes that are due within one year.

Debt Service Fund: The fund used to account for the payment of principal and interest on all long-term debt.

Delinquent Taxes: Real or personal property taxes that remain unpaid on or after February 1st of each year upon which penalties and interest are assessed.

Department: A major administrative organizational unit of the City, which indicates overall management responsibility of one or more activities.

Deficit: The excess of expenditures over revenues during an accounting period.

Depreciation: The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

Encumbrance: The commitment of appropriate funds to purchase an item or service. To encumber funds means to set aside or commit funds for specified future expenditure.

Enterprise Fund: A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the

governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes

Erath County Appraisal District: An entity established by the State of Texas to ensure uniform property appraisals for all taxing entities in Erath County.

Expenditure: Funds spent in accordance with the budgeted appropriations on assets or goods and services obtained for a governmental fund.

Expenses: A decrease in net total assets for proprietary funds. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fiscal Year: A 12-month period to which the annual operating budget applies. (The City of Stephenville has established October 1 through September 30 as its fiscal year.)

Fixed Asset: Assets of a long-term character, which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture and other equipment.

Franchise Fee: A fee paid by public service businesses for the use of City streets, alleys and property in providing their services to the citizens of the City. Services requiring franchises include electricity, telephone, natural gas, cable television, sanitation, taxicab, water and wastewater.

Full Faith and Credit: A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)

Full Time Equivalent (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or full value of one for a full-time position.

Function: A group of related activities aimed at accomplishing a major service for which the City is responsible. For example, public safety is a function.

Fund: An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

Fund Balance: The excess of assets over liabilities.

General Fund: The fund established to account for those resources devoted to financing the general administration of the City and traditional services provided to citizens. Service activities include fire and police protection, streets, park maintenance and recreational activities.

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds: Bonds that finance a variety of public improvement projects, which pledge the full faith, credit and taxing power of the City. This type of bond requires voter approval.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Impact Fees: Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service relating to capital projects.

Infrastructure: Roads, bridges, curbs and gutters, street, sidewalks, drainage systems, lighting systems, water lines, wastewater lines and other improvements that are installed for the common good.

Intrafund Transfers: Funds transferred from one fund to another fund for specific purposes: i.e., debt service, reimbursement for services.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Investments: Securities purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Levy: To impose taxes, special assessments, or service charges for the support of City activities.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Line-Item Budget: A budget prepared along departmental lines that focus on what is to be bought.

Modified Accrual Accounting: A basis of accounting in which expenditures are recorded when the liability is created, if measurable, but revenues are recognized when measurable and available. This accounting technique is combination of cash and accrual accounting since expenditures are immediately incurred as a liability, while revenues are not recorded until they are actually received or become available.

Objective: Desired output oriented accomplishments, which can be measured and achieved within a given time frame.

Operating Budget: Operating budgets serve many purposes within a governmental entity, but they have two primary purposes: (1) to plan the services that are going to be offered during the coming year and set priorities; (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget**.

Ordinance: A formal legislative enactment by the governing board of a municipality.

Pay-as-you-go Basis: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Costs: Costs related to compensating employees including salaries, wages, insurance, payroll taxes and retirement contributions.

Property Tax: Ad valorem tax levied on both real and personal property according to the property's valuation and the tax rate.

Real Property: Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

Refunding Bonds: Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Reserves: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Resolution: A special or temporary order of the City; an order of the City requiring less legal formality than an ordinance.

Retained Earnings: The equity account reflecting the accumulated earnings of the Proprietary Funds.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues and interest income.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from a revenue enterprise or project, pledged as the funding source before issuance.

Special Assessment: Charges imposed against property because that property receives a special benefit by virtue of some public improvement, separate and apart from the general benefit accruing to the public at large.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Surplus: The excess of the assets of a fund over its liabilities, or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

Tax Base: The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the Erath County Appraisal District. The tax base represents net value after all exemptions.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Levy Ordinance: An ordinance by means of which taxes are levied.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, 44 cents per \$100 of assessed valuation of taxable property.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund or to allocate costs of administrative services provided from by the recipient fund to the paying fund.

User Charges: The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

Unencumbered Fund Balance: For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund available for allocation.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Working Capital: For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.

Zero-Based Budgeting: a method of budgeting in which all expenditures must be justified for each new period, starting from a zero base and analyzing the needs and costs for each function in the organization regardless of the prior period budget.

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