

**City of Stephenville  
Budget vs. YTD Actual  
September 30, 2020**

Date Prepared: November 2, 2020

Source of Funds	Approved Budget 2019-20	100% Target Budget	09/30/20 Current YTD Actual	Dollar Variance Positive(Negative)	Percent Variance	Notes
Property Taxes	\$ 6,441,594	\$ 6,441,594	\$ 6,339,615	\$ (101,979)	(1.58%)	FMC Refund
Sales Taxes	6,568,730	6,568,730	6,312,441	(256,289)	(3.90%)	Impact of COVID-19
Other Taxes	2,208,649	2,208,649	1,981,958	(226,691)	(10.26%)	Impact of COVID-19
Licenses and permits	265,440	265,440	321,777	56,337	21.22%	Food svc & bldg permits, Back flow testing
Fines and forfeitures	180,450	180,450	91,507	(88,943)	(49.29%)	Citation/collection dependent, COVID-19
Intergovernmental grants	1,660,694	1,660,694	683,289	(977,405)	(58.86%)	Reimbursement based revenue
Service charges	11,205,375	11,205,375	11,222,891	17,516	0.16%	Consumption & rates
Interest on investments	416,800	416,800	304,398	(112,402)	(26.97%)	Fluctuates with cash flows, Lower rates
Other Income	1,378,555	1,378,555	1,143,313	(235,242)	(17.06%)	Contribution not recorded yet.
<b>Total Operating Revenue</b>	<u>30,326,287</u>	<u>30,326,287</u>	<u>28,401,190</u>	<u>(1,925,097)</u>	<u>(6.35%)</u>	
Intergovernmental grants	3,558,230	3,558,230	340,125	(3,218,105)	(90.44%)	Reimbursement based revenue
Debt Proceeds	12,881,005	12,881,005	12,627,910	(253,095)	100.00%	
<b>Total Revenue</b>	<u>46,765,522</u>	<u>46,765,522</u>	<u>41,369,225</u>	<u>(5,396,297)</u>	<u>(11.54%)</u>	
<b>Transfers-In</b>	\$ 2,146,864	\$ 2,146,864	\$ 2,146,864	\$ -	0.00%	
<b>Transfers-Out</b>	(2,146,864)	(2,146,864)	(2,146,864)	\$ -	0.00%	
<b>Expenditures</b>						
General Fund	\$ 14,944,301	\$ 14,944,301	\$ 13,576,381	\$ (1,367,920)	(9.15%)	
Utility Fund	4,356,835	4,356,835	4,068,640	(288,195)	(6.61%)	
Landfill Fund	439,165	439,165	388,288	(50,877)	(11.58%)	
Airport Fund	81,334	81,334	56,746	(24,588)	(30.23%)	
Storm Water Drainage Fund	105,000	105,000	71,954	(33,046)	(31.47%)	
Special Revenue Funds	570,868	570,868	217,593	(353,275)	(61.88%)	
Stephenville Economic Dev Authority	571,767	571,767	425,840	(145,927)	(25.52%)	
<b>Total Operating Expenditures</b>	<u>21,069,270</u>	<u>21,069,270</u>	<u>18,805,443</u>	<u>(2,263,827)</u>	<u>(10.74%)</u>	
Capital	39,898,950	39,898,950	8,800,560	(31,098,390)	(77.94%)	
Debt Service	2,699,499	2,699,499	2,699,446	(53)	0.00%	
<b>Total Expenditures</b>	<u>63,667,719</u>	<u>63,667,719</u>	<u>30,305,450</u>	<u>(33,362,269)</u>	<u>(52.40%)</u>	

**City of Stephenville**  
**Prior YTD Actual vs Current YTD Actual**  
**September 30, 2020**

Date Prepared: November 2, 2020

Source of Funds	Prior YTD Actual	Current YTD Actual	Variance Positive (Negative)	% Variance Positive (Negative)	Notes
Property Taxes	\$ 6,053,542	\$ 6,339,615	\$ 286,074	4.73%	Increased assessments.
Sales Taxes	6,475,318	6,312,441	(162,876)	(2.52%)	COVID-19 impact
Other Taxes	2,239,996	1,981,958	(258,038)	(11.52%)	Franchise & Hotel Occupancy taxes
Licenses and permits	434,132	321,777	(112,355)	(25.88%)	Building permits
Fines and forfeitures	97,878	91,507	(6,371)	(6.51%)	Citation & collection dependent
Intergovernmental grants	322,157	683,289	361,132	112.10%	NIBRS grant, COVID-19 grant
Service charges	10,557,960	11,222,891	664,931	6.30%	Water & Sewer fees, Landfill fees
Interest on investments	760,806	304,398	(456,409)	(59.99%)	Rates have declined
Other Income	1,814,254	1,143,313	(670,941)	(36.98%)	Insurance proceeds
<b>Total Operating Revenue</b>	<u>28,756,042</u>	<u>28,401,190</u>	<u>(354,853)</u>	<u>(1.23%)</u>	
Intergovernmental grants	156,330	340,125	183,795	100.00%	
Debt Proceeds	0	12,627,910	12,627,910	100.00%	
<b>Total Revenue</b>	<u>28,912,373</u>	<u>41,369,225</u>	<u>12,456,852</u>	<u>43.08%</u>	
<b>Transfers-In</b>	\$ 2,286,595	\$ 2,146,864	(139,731)	(6.11%)	
<b>Transfers-Out</b>	\$ (2,286,595)	\$ (2,146,864)	(139,731)	6.11%	
<b>Expenditures</b>					
General Fund	\$ 13,171,373	\$ 13,576,381	\$ 405,008	3.07%	Wages & benefits, training, maintenance, damage claims, COVID-19
Utility Fund	4,200,142	4,068,640	(131,501)	(3.13%)	
Landfill Fund	392,921	388,288	(4,632)	(1.18%)	
Airport Fund	58,346	56,746	(1,600)	(2.74%)	
Storm Water Drainage Fund	122,528	71,954	(50,575)	(41.28%)	
Special Revenue Funds	523,803	217,593	(306,210)	(58.46%)	
Stephenville Economic Dev Authority	418,256	425,840	7,585	1.81%	Marketing, wages & benefits, grants
<b>Total Operating Expenditures</b>	<u>18,887,368</u>	<u>18,805,443</u>	<u>(81,925)</u>	<u>(0.43%)</u>	
Capital	6,695,817	8,800,560	2,104,743	31.43%	Capital purchases differ from year to year
Debt Service	3,726,819	2,699,446	(1,027,372)	(27.57%)	Debt differs from year to year
<b>Total Expenditures</b>	<u>29,310,004</u>	<u>30,305,450</u>	<u>995,445</u>	<u>3.40%</u>	

**City of Stephenville  
Summary of Revenues  
September 30, 2020**

Date Prepared: November 2, 2020

Source of Funds	Approved Budget 2019-20	100% Target Budget	09/30/20 Current YTD Actual	Dollar Variance Positive/(Negative)	Percent Variance	Notes
<b>General Funds</b>						
Taxes						
Property Taxes	6,180,994	6,180,994	6,074,568	(106,426)	(1.72%)	FMC Refund
Sales Tax	6,008,963	6,008,963	5,786,405	(222,558)	(3.70%)	Impact of COVID-19
Mixed Drinks Tax	72,000	72,000	65,355	(6,645)	(9.23%)	Impact of COVID-19
Franchise Taxes	1,581,649	1,581,649	1,591,575	9,926	0.63%	Annual electric franchise fee
Licenses and permits	245,440	245,440	321,777	76,337	31.10%	Food svc & bldg permits, Back flow testing
Fines and forfeitures	170,200	170,200	87,387	(82,813)	(48.66%)	Impact of COVID-19
Intergovernmental	1,625,694	1,625,694	678,857	(946,837)	(58.24%)	Reimbursement based revenue
Service charges	1,130,854	1,130,854	948,734	(182,120)	(16.10%)	Impact of COVID-19
Interest on investments	172,800	172,800	86,704	(86,096)	(49.82%)	Fluctuates with cash flows, Lower rates
Other Income	1,297,241	1,297,241	1,047,818	(249,423)	(19.23%)	Contribution not recorded yet.
Total Operating Revenue	18,485,835	18,485,835	16,689,180	(1,796,655)	(9.72%)	
Debt Proceeds	0	0	0	0	0.00%	
Total General Fund	18,485,835	18,485,835	16,689,180	(1,796,655)	(9.72%)	
<b>Utility Fund</b>						
Water sales	5,079,000	5,079,000	4,939,199	(139,801)	(2.75%)	Lower surcharges
Wastewater charges	3,072,000	3,072,000	3,207,312	135,312	4.40%	
Service and delinquent charges	292,975	292,975	258,743	(34,232)	(11.68%)	Impact of COVID-19
Interest on investments	208,000	208,000	175,116	(32,884)	(15.81%)	Fluctuates with cash flows, lower rates
Other Income	68,414	68,414	82,151	13,737	20.08%	Co-op dividends
Total Operating Revenue	8,720,389	8,720,389	8,662,522	(57,867)	(0.66%)	
Intergovernmental	234,875	234,875	232,125	(2,750)	(1.17%)	CDBG Dodge/Lennox/Fairfax carryover
Debt Proceeds	0	0	0	0	0.00%	
Total Utility Fund	8,955,264	8,955,264	8,894,647	(60,617)	(0.68%)	
<b>Landfill Fund</b>						
Gate fees	855,000	855,000	1,104,821	249,821	29.22%	Increased intake and rates
Interest on investments	5,000	5,000	6,835	1,835	36.71%	Fluctuates with cash flows
Other Income	8,350	8,350	8,910	560	6.71%	Scrap metal sales
Total Operating Revenue	868,350	868,350	1,120,567	252,217	29.05%	
Debt Proceeds	0	0	0	0	0.00%	
Total Landfill Fund	868,350	868,350	1,120,567	252,217	29.05%	
<b>Airport Fund</b>						
Hangar rental	105,316	105,316	106,125	809	0.77%	
Service and delinquent charges	1,440	1,440	800	(640)	(44.44%)	Annual lease payment not recorded yet
Intergovernmental Grants	35,000	35,000	4,432	(30,568)	(87.34%)	Reimbursement based receipt
Gasoline Sales	3,000	3,000	3,354	354	11.80%	Immaterial
Other Income	0	0	0	0	0.00%	
Total Operating Revenue	144,756	144,756	114,711	(30,045)	(20.76%)	
Intergovernmental Grants	1,424,255	1,424,255	0	(1,424,255)	(100.00%)	Project driven revenue
Debt Proceeds	0	0	0	0	0.00%	
Total Airport Fund	1,569,011	1,569,011	114,711	(1,454,300)	(92.69%)	
<b>Storm Water Drainage Fund</b>						
Storm water drainage fee	646,247	646,247	647,205	958	0.15%	
Interest on investments	10,000	10,000	8,613	(1,387)	(13.87%)	Fluctuates with cash flows
Intergovernmental	1,899,100	1,899,100	108,000	(1,791,100)	(94.31%)	New grant - project driven
Licenses and permits	20,000	20,000	0	(20,000)	(100.00%)	Project driven revenue
Total Stormwater Fund	2,575,347	2,575,347	763,819	(1,811,528)	(70.34%)	
<b>Special Revenue Funds</b>						
Hotel/Motel Tax	555,000	555,000	325,028	(229,972)	(41.44%)	Impact of COVID-19, delinquencies
Child Safety	5,000	5,000	1,845	(3,155)	(63.10%)	Fluctuating revenue/citation dependent
Municipal Court Technology	5,250	5,250	2,276	(2,974)	(56.66%)	Fluctuating revenue/citation dependent
Public Safety	4,550	4,550	4,433	(117)	(2.57%)	Immaterial
Total Special Revenue Funds	569,800	569,800	333,582	(236,218)	(41.46%)	
<b>Other Funds</b>						
<b>Capital Projects Fund</b>						
Service charges	19,543	19,543	6,597	(12,946)	(66.24%)	Project driven revenue
Interest on investments	8,000	8,000	18,240	10,240	128.00%	Fluctuates with cash flows
Debt Proceeds	12,881,005	12,881,005	12,627,910	(253,095)	(1.96%)	Bond proceeds
<b>Debt Service Fund</b>						
Property Taxes	260,600	260,600	265,047	4,447	1.71%	Immaterial
Interest	1,000	1,000	1,510	510	51.00%	Fluctuates with cash flows
<b>Stephenville Economic Dev Authority</b>						
Sales Tax 4B	559,767	559,767	526,037	(33,730)	(6.03%)	Impact of COVID-19
Interest	12,000	12,000	7,379	(4,621)	(38.51%)	Fluctuates with cash flows, lower rates.
Total Other Funds	13,741,915	13,741,915	13,452,721	(289,194)	(2.10%)	
<b>Total Funds</b>	<b>46,765,522</b>	<b>46,765,522</b>	<b>41,369,225</b>	<b>(5,396,297)</b>	<b>(11.54%)</b>	

**Summary of Transfers**

<b>Transfers In</b>						
General Fund	1,034,955	1,034,955	1,034,955	0	0.00%	
Utility Fund	40,337	40,337	40,337	0	0.00%	
Airport Fund	0	0	0	0	0.00%	
Capital Projects Fund	1,071,572	1,071,572	1,071,572	0	0.00%	
Total Transfers In	2,146,864	2,146,864	2,146,864	0	0.00%	
<b>Transfers Out</b>						
General Fund	(1,071,572)	(1,071,572)	(1,071,572)	0	0.00%	
Utility Fund	(889,555)	(889,555)	(889,555)	0	0.00%	
Landfill Fund	(35,136)	(35,136)	(35,136)	0	0.00%	
Storm Water Drainage Fund	(150,601)	(150,601)	(150,601)	0	0.00%	
Total Transfers Out	(2,146,864)	(2,146,864)	(2,146,864)	0	0.00%	

**City of Stephenville**  
**Summary of Expenditures**  
**September 30, 2020**

Date Prepared: November 2, 2020

Source of Funds	Approved Budget 2019-20	100% Target Budget	09/30/20 Current YTD Actual	Dollar Variance Positive/(Negative)	Percent Variance	Notes
<b>General Government:</b>						
City council	216,816	216,816	197,141	(19,675)	(9.07%)	
City administrator	458,831	458,831	346,744	(112,087)	(24.43%)	
City secretary	131,043	131,043	124,419	(6,624)	(5.05%)	
Emergency management	24,122	24,122	19,212	(4,910)	(20.35%)	
Municipal building	108,732	108,732	98,349	(10,383)	(9.55%)	
Municipal Service Center	96,715	96,715	111,026	14,311	14.80%	Fuel inventory not yet allocated
Human resources	220,552	220,552	137,320	(83,232)	(37.74%)	
Information Technology	314,727	314,727	276,944	(37,783)	(12.01%)	
Total General Government	1,571,538	1,571,538	1,311,155	(260,383)	(16.57%)	
<b>Finance and Administration:</b>						
Financial administration and accounting	537,904	537,904	528,724	(9,180)	(1.71%)	
Tax	168,026	168,026	167,703	(323)	(0.19%)	
Total Finance and Administration	705,930	705,930	696,427	(9,503)	(1.35%)	
<b>Legal:</b>						
Legal counsel	126,630	126,630	104,021	(22,609)	(17.85%)	
Municipal court	155,254	155,254	106,612	(48,642)	(31.33%)	
Total Legal	281,884	281,884	210,633	(71,251)	(25.28%)	
<b>Parks &amp; Leisure Services:</b>						
Parks & Recreation	1,655,359	1,655,359	1,378,748	(276,611)	(16.71%)	
Library	251,966	251,966	235,063	(16,903)	(6.71%)	
Senior citizens center	159,582	159,582	118,410	(41,172)	(25.80%)	
Aquatic Center	291,472	291,472	184,139	(107,333)	(36.82%)	
Total Community Services	2,358,379	2,358,379	1,916,360	(442,019)	(18.74%)	
<b>Public Works:</b>						
Street maintenance	951,233	951,233	763,801	(187,432)	(19.70%)	
<b>Fire Department:</b>						
Total Fire Department	3,218,569	3,218,569	3,142,762	(75,807)	(2.36%)	
<b>Police Department:</b>						
Total Police Department	5,345,332	5,345,332	5,057,453	(287,879)	(5.39%)	
<b>Development Services</b>						
Total Development Services	511,436	511,436	477,790	(33,646)	(6.58%)	
Total Operating General Fund	14,944,301	14,944,301	13,576,381	(1,367,920)	(9.15%)	
<b>Debt Service</b>						
Fire department	231,825	231,825	231,825	0	0.00%	
Police department	122,131	122,131	122,131	0	0.00%	
Total Debt Service	353,956	353,956	353,957	0	0.00%	
<b>Capital</b>						
City secretary	73,720	73,720	21,909	(51,811)	(70.28%)	
Municipal building	10,000	10,000	9,869	(131)	(1.31%)	
Human Resources	15,000	15,000	14,999	(1)	(0.01%)	
Municipal court	24,425	24,425	14,564	(9,861)	(40.37%)	
Parks & Recreation	957,413	957,413	268,311	(689,102)	(71.98%)	
Street maintenance	26,000	26,000	13,618	(12,382)	(47.62%)	
Fire department	382,057	382,057	316,553	(65,504)	(17.15%)	
Police department	1,530,435	1,530,435	972,087	(558,348)	(36.48%)	
Development services	314,393	314,393	73,853	(240,540)	(76.51%)	
Total Capital	3,333,443	3,333,443	1,705,763	(1,627,680)	(48.83%)	
Total General Fund	18,631,700	18,631,700	15,636,100	(2,995,600)	(16.08%)	
<b>Utility Fund</b>						
Utilities administration	377,925	377,925	361,980	(15,945)	(4.22%)	
Water production	929,076	929,076	901,705	(27,371)	(2.95%)	
Water distribution	565,196	565,196	459,938	(105,258)	(18.62%)	
Water customer service	248,752	248,752	236,019	(12,733)	(5.12%)	
Wastewater collection	473,645	473,645	440,205	(33,440)	(7.06%)	
Wastewater treatment	1,055,803	1,055,803	984,538	(71,265)	(6.75%)	
Billing and collections	285,464	285,464	276,128	(9,336)	(3.27%)	
Non-Departmental	420,974	420,974	408,128	(12,846)	(3.05%)	
Total Operating Utility Fund	4,356,835	4,356,835	4,068,640	(288,195)	(6.61%)	
<b>Capital</b>						
Utilities administration	784,023	784,023	515,485	(268,538)	(34.25%)	
Water production	40,000	40,000	37,007	(2,993)	(7.48%)	
Water distribution	800,000	800,000	800,000	-	0.00%	
Wastewater collection	16,538,735	16,538,735	4,343,886	(12,194,849)	(73.74%)	
Wastewater treatment	374,791	374,791	362,346	(12,445)	(3.32%)	
Total Capital	18,537,549	18,537,549	6,058,725	(12,478,824)	(67.32%)	
<b>Debt Service</b>						
Total Utility Fund	24,478,839	24,478,839	11,711,807	(12,767,032)	(52.16%)	

City of Stephenville  
 Summary of Expenditures  
 September 30, 2020

Date Prepared: November 2, 2020

Source of Funds	Approved Budget 2019-20	100% Target Budget	09/30/20 Current YTD Actual	Dollar Variance Positive/(Negative)	Percent Variance	Notes
<b>Landfill Fund</b>						
Operations	439,165	439,165	388,288	(50,877)	(11.58%)	
Capital	450,000	450,000	360,694	(89,306)	(19.85%)	
Total Landfill Fund	<u>889,165</u>	<u>889,165</u>	<u>748,982</u>	<u>(140,183)</u>	<u>(15.77%)</u>	
<b>Airport Fund</b>						
Operations	81,334	81,334	56,746	(24,588)	(30.23%)	
Capital	1,621,115	1,621,115	557	(1,620,558)	(99.97%)	
Total Airport Fund	<u>1,702,449</u>	<u>1,702,449</u>	<u>57,303</u>	<u>(1,645,146)</u>	<u>(96.63%)</u>	
<b>Storm Water Drainage Fund</b>						
Operations	105,000	105,000	71,954	(33,046)	(31.47%)	
Capital	1,920,048	1,920,048	129,397	(1,790,651)	(93.26%)	
Debt Service	500,238	500,238	500,213	(25)	(0.01%)	
Total Storm Water Drainage Fund	<u>2,525,286</u>	<u>2,525,286</u>	<u>701,564</u>	<u>(1,823,722)</u>	<u>(72.22%)</u>	
<b>Special Revenue Fund</b>						
Hotel/Motel Operations	555,000	555,000	216,142	(338,858)	(61.06%)	
Child Safety	0	0	0	0	0.00%	
Court Technology	0	0	186	186	100.00%	ticket fees
Public Safety	15,868	15,868	1,266	(14,602)	(92.02%)	
Total Special Revenue Fund	<u>570,868</u>	<u>570,868</u>	<u>217,593</u>	<u>(353,275)</u>	<u>(61.88%)</u>	
<b>Debt Service Fund</b>						
Total Debt Service Fund	<u>260,850</u>	<u>260,850</u>	<u>260,835</u>	<u>(15)</u>	<u>(0.01%)</u>	
<b>Capital Projects Fund</b>						
Streets	13,655,790	13,655,790	408,965	(13,246,825)	(97.01%)	
Other	381,005	381,005	136,460	(244,545)	(64.18%)	Bond issuance costs
Total Capital Project Fund	<u>14,036,795</u>	<u>14,036,795</u>	<u>545,425</u>	<u>(13,491,370)</u>	<u>(96.11%)</u>	
<b>Stephenville Economic Dev Authority</b>						
	<u>571,767</u>	<u>571,767</u>	<u>425,840</u>	<u>(145,927)</u>	<u>(25.52%)</u>	
<b>Total Expenditures</b>	<u>63,667,719</u>	<u>63,667,719</u>	<u>30,305,450</u>	<u>(33,362,269)</u>	<u>(52.40%)</u>	

**City of Stephenville  
Summary of Revenues  
September 30, 2020**

Date Prepared: November 2, 2020

Source of Funds	Prior YTD Actual	Current YTD Actual	Dollar Variance Positive/(Negative)	Percent Variance	Notes
<b>General Funds</b>					
Taxes					
Property Taxes	5,581,177	6,074,568	493,391	8.84%	Increased assessments.
Sales Tax	5,935,708	5,786,405	(149,303)	(2.52%)	Impact of COVID-19
Mixed Drinks Tax	55,363	65,355	9,992	18.05%	timing of receipts
Franchise Taxes	1,626,961	1,591,575	(35,386)	(2.17%)	Gas franchise tax
Licenses and permits	434,132	321,777	(112,355)	(25.88%)	Building permits
Fines and forfeitures	90,858	87,387	(3,471)	(3.82%)	Citation & collection dependent
Intergovernmental	272,157	678,857	406,700	149.44%	NIBRS grant, COVID-19 grant
Service charges	1,310,121	948,734	(361,387)	(27.58%)	TIFMAS, Lot mowing, Rec fees
Interest on investments	215,196	86,704	(128,492)	(59.71%)	Rates have declined
Other Income	1,611,609	1,047,818	(563,791)	(34.98%)	Insurance Proceeds
Total Operating Revenue	17,133,282	16,689,180	(444,102)	(2.59%)	
Debt Proceeds	0	0	0	0.00%	
Total General Fund	17,133,282	16,689,180	(444,102)	(2.59%)	
<b>Utility Fund</b>					
Water sales	4,312,426	4,939,199	626,773	14.53%	Increased consumption and rates
Wastewater charges	3,028,744	3,207,312	178,568	5.90%	Increased rates
Service and delinquent charges	285,289	258,743	(26,546)	(9.30%)	Impact of COVID-19
Interest on investments	466,937	175,116	(291,822)	(62.50%)	Lower TWDB escrow acct balance & rates
Other Income	187,186	82,151	(105,034)	(56.11%)	PY-sale of equipment & capital contribution
Total Operating Revenue	8,280,582	8,662,522	381,940	4.61%	
Intergovernmental	40,125	232,125	192,000	478.50%	CDBG grant
Total Utility Fund	8,320,707	8,894,647	573,940	6.90%	
<b>Landfill Fund</b>					
Gate fees	853,290	1,104,821	251,532	29.48%	Increased tonnage intake & rates
Interest on investments	9,915	6,835	(3,079)	(31.06%)	Fluctuates with cash flows/lower rates
Other Income	10,539	8,910	(1,628)	(15.45%)	lower scrap meter sales
Total Operating Revenue	873,743	1,120,567	246,824	28.25%	
Debt Proceeds	0	0	0	0.00%	
Total Landfill Fund	873,743	1,120,567	246,824	28.25%	
<b>Airport Fund</b>					
Hangar rental	106,318	106,125	(193)	(0.18%)	Immaterial
Service and delinquent charges	2,064	800	(1,264)	(61.24%)	PY-new lease payment
Intergovernmental Grants	50,000	4,432	(45,568)	(91.14%)	Project driven
Gasoline Sales	3,538	3,354	(184)	(5.21%)	Immaterial
Other Income	7	0	(7)	(100.00%)	Immaterial
Total Operating Revenue	161,927	114,711	(47,216)	(29.16%)	
Intergovernmental Grants	116,205	0	(116,205)	(100.00%)	Project driven
Total Airport Fund	278,132	114,711	(163,421)	(58.76%)	
<b>Storm Water Drainage Fund</b>					
Storm water drainage fee	647,021	647,205	184	0.03%	
Interest on investments	24,695	8,613	(16,082)	(65.12%)	Rates have declined
Intergovernmental	0	108,000	108,000	100.00%	CDBG GLO grant
Licenses and permits	0	0	0	0.00%	
Total Stormwater Fund	671,716	763,819	92,102	13.71%	
<b>Special Revenue Funds</b>					
Hotel/Motel Tax	557,672	325,028	(232,644)	(41.72%)	COVID-19 impact
Child Safety	3,655	1,845	(1,810)	(49.52%)	Citation & collection dependent
Municipal Court Technology	3,365	2,276	(1,089)	(32.38%)	Citation & collection dependent
Public Safety	4,914	4,433	(480)	(9.78%)	PY-higher interest
Total Special Revenue Funds	569,606	333,582	(236,024)	(41.44%)	
<b>Other Funds</b>					
<b>Capital Projects Fund</b>					
Service charges	9,149	6,597	(2,552)	(27.89%)	Project driven revenue
Interest on investments	22,185	18,240	(3,945)	(17.78%)	Fluctuates with cash flows/lower rates
Debt Proceeds	0	12,627,910	12,627,910	100.00%	Bond proceeds
<b>Debt Service Fund</b>					
Property Taxes	472,364	265,047	(207,317)	(43.89%)	Debt tax rate decreased
Interest	4,179	1,510	(2,669)	(63.86%)	Fluctuates with cash flows/lower rates
<b>Stephenville Economic Dev Authority</b>					
Sales Tax 4B	539,610	526,037	(13,573)	(2.52%)	COVID-19 impact
Interest	17,699	7,379	(10,320)	(58.31%)	Fluctuates with cash flows/lower rates
Total Other Funds	1,065,186	13,452,721	12,387,535	1162.95%	
<b>Total Funds</b>	<b>28,912,373</b>	<b>41,369,225</b>	<b>12,456,852</b>	<b>43.08%</b>	

**Summary of Transfers**

<b>Transfers In</b>					
General Fund	634,289	1,034,955	400,666	63.17%	Transfers differ from year to year
Utility Fund	16,616	40,337	23,721	142.76%	Transfers differ from year to year
Airport Fund	615,246	0	(615,246)	(100.00%)	Transfers differ from year to year
Hotel/Motel Tax	0	0	0	0.00%	
Capital Projects Fund	1,020,444	1,071,572	51,128	5.01%	Transfers differ from year to year
Total Transfers In	2,286,595	2,146,864	(139,731)	(6.11%)	
<b>Transfers Out</b>					
General Fund	(1,635,690)	(1,071,572)	(564,118)	(34.49%)	Transfers differ from year to year
Utility Fund	(580,472)	(889,555)	309,083	53.25%	Transfers differ from year to year
Landfill Fund	(23,047)	(35,136)	12,089	52.45%	Transfers differ from year to year
Storm Water Drainage Fund	(47,386)	(150,601)	103,215	217.82%	Transfers differ from year to year
Total Transfers Out	(2,286,595)	(2,146,864)	(139,731)	(6.11%)	

**City of Stephenville**  
**Summary of Expenditures**  
**September 30, 2020**

Date Prepared: November 2, 2020

Source of Funds	Prior YTD Actual	Current YTD Actual	Dollar Variance Positive/(Negative)	Percent Variance	Notes
<b>General Government:</b>					
City council	119,860	197,141	77,281	64.48%	Economic stimulus grants
City manager	239,524	346,744	107,220	44.76%	Wages & benefits, training, supplies
City secretary	110,887	124,419	13,532	12.20%	Annual software maintenance
Emergency management	14,907	19,212	4,305	28.88%	Communication, Emergency Preparedness
Municipal building	103,184	98,349	(4,834)	(4.69%)	
Municipal Service Center	92,028	111,026	18,998	20.64%	Fuel inventory not yet allocated
Human resources	178,152	167,320	(40,832)	(22.92%)	
Information Technology	286,239	276,944	(9,295)	(3.25%)	
<b>Total General Government</b>	<b>1,144,780</b>	<b>1,311,155</b>	<b>166,375</b>	<b>14.53%</b>	
<b>Finance and Administration:</b>					
Financial administration and accounting	473,225	528,724	55,499	11.73%	Wages/benefits, training, software update
Tax	159,423	167,703	8,280	5.19%	Increased fee
<b>Total Finance and Administration</b>	<b>632,648</b>	<b>696,427</b>	<b>63,779</b>	<b>10.08%</b>	
<b>Legal:</b>					
Legal counsel	113,643	104,021	(9,623)	(8.47%)	
Municipal court	210,180	106,612	(103,567)	(49.28%)	
<b>Total Legal</b>	<b>323,823</b>	<b>210,633</b>	<b>(113,190)</b>	<b>(34.95%)</b>	
<b>Parks &amp; Leisure Services:</b>					
Parks & Recreation	1,502,251	1,378,748	(123,503)	(8.22%)	
Library	238,279	235,063	(3,216)	(1.35%)	
Senior citizens center	137,677	118,410	(19,267)	(13.99%)	
Aquatic Center	208,193	184,139	(24,054)	(11.55%)	
<b>Total Community Services</b>	<b>2,086,399</b>	<b>1,916,360</b>	<b>(170,039)</b>	<b>(8.15%)</b>	
<b>Public Works:</b>					
Street maintenance	851,992	763,801	(88,191)	(10.35%)	
<b>Fire Department:</b>					
Total Fire Department	2,924,311	3,142,762	218,451	7.47%	Wages, damage claims. COVID supplies
<b>Police Department:</b>					
Total Police Department	4,648,542	5,057,453	408,912	8.80%	Wages/benefits, damage claims, contracts
<b>Development Services</b>					
Total Development Services	558,878	477,790	(81,088)	(14.51%)	
<b>Total Operating General Fund</b>	<b>13,171,373</b>	<b>13,576,381</b>	<b>405,008</b>	<b>3.07%</b>	
<b>Debt Service</b>					
Fire department	262,552	231,825	(30,726)	(11.70%)	
Police department	244,262	122,131	(122,131)	(50.00%)	
<b>Debt Service</b>	<b>506,814</b>	<b>353,957</b>	<b>(152,857)</b>	<b>(30.16%)</b>	
<b>Capital</b>					
City secretary	15,000	21,909	6,909	46.06%	
Municipal building	30,960	9,869	(21,092)	(68.12%)	
Human Resources	0	14,999	14,999	100.00%	
Information Technology	20,294	0	(20,294)	(100.00%)	
Municipal court	8,950	14,564	5,613	62.72%	
Parks & Recreation	126,685	268,311	141,626	111.79%	
Street maintenance	104,910	13,618	(91,292)	(87.02%)	
Fire department	854,719	316,553	(538,165)	(62.96%)	
Police department	193,376	972,087	778,711	402.69%	
Development services	0	73,853	73,853	100.00%	
<b>Capital</b>	<b>1,354,894</b>	<b>1,705,763</b>	<b>350,869</b>	<b>25.90%</b>	
<b>Total General Fund</b>	<b>15,033,080</b>	<b>15,636,100</b>	<b>603,020</b>	<b>4.01%</b>	
<b>Utility Fund</b>					
Utilities administration	359,835	361,980	2,145	0.60%	Wages & benefits
Water production	900,806	901,705	899	0.10%	Maintenance
Water distribution	530,365	459,938	(70,428)	(13.28%)	
Water customer service	274,970	236,019	(38,951)	(14.17%)	
Wastewater collection	462,177	440,205	(21,972)	(4.75%)	
Wastewater treatment	1,018,798	984,538	(34,260)	(3.36%)	
Billing and collections	270,916	276,128	5,212	1.92%	Credit card charges
Non-Departmental	382,275	408,128	25,854	6.76%	Water franchise fee-increased usage
<b>Total Operating Utility Fund</b>	<b>4,200,142</b>	<b>4,068,640</b>	<b>(131,501)</b>	<b>(3.13%)</b>	
<b>Capital</b>					
Utilities administration	62,464	515,485	453,021	725.25%	
Water production	182,963	37,007	(145,956)	(79.77%)	
Water distribution	690,087	800,000	109,913	15.93%	
Water customer service	6,492	0	(6,492)	(100.00%)	
Wastewater collection	2,053,381	4,343,886	2,290,506	111.55%	
Wastewater treatment	113,206	362,346	249,140	220.08%	
<b>Capital</b>	<b>3,108,594</b>	<b>6,058,725</b>	<b>2,950,131</b>	<b>94.90%</b>	
<b>Debt Service</b>	<b>2,253,002</b>	<b>1,584,442</b>	<b>(668,561)</b>	<b>(29.67%)</b>	
<b>Total Utility Fund</b>	<b>9,561,738</b>	<b>11,711,807</b>	<b>2,150,069</b>	<b>22.49%</b>	

**City of Stephenville**  
**Summary of Expenditures**  
**September 30, 2020**

Date Prepared: November 2, 2020

Source of Funds	Prior YTD Actual	Current YTD Actual	Dollar Variance Positive/(Negative)	Percent Variance	Notes
<b><u>Landfill Fund</u></b>					
Operations	392,921	388,288	(4,632)	(1.18%)	
Capital	233,791	360,694	126,903	54.28%	Cell 5 & 6
Debt Service	0	0	0	0.00%	
Total Landfill Fund	626,712	748,982	122,271	19.51%	
<b><u>Airport Fund</u></b>					
Operations	58,346	56,746	(1,600)	(2.74%)	
Capital	774,583	557	(774,026)	(99.93%)	PY - land acquisition
Debt Service	0	0	0	0.00%	
Total Airport Fund	832,929	57,303	(775,626)	(93.12%)	
<b><u>Storm Water Drainage Fund</u></b>					
Operations	122,528	71,954	(50,575)	(41.28%)	Outside professional
Capital	274,685	129,397	(145,288)	(52.89%)	Spring Bouquet engineering, Grosebeck
Debt Service	500,558	500,213	(345)	(0.07%)	Debt differs from year to year
Total Storm Water Drainage Fund	897,771	701,564	(196,207)	(21.85%)	
<b><u>Special Revenue Fund</u></b>					
Hotel/Motel Operations	493,745	216,142	(277,603)	(56.22%)	COVID-19 impact
ChildSafety	11,970	0	(11,970)	(100.00%)	PY - grants
Court Technology	18,089	186	(17,903)	(98.97%)	PY-software maint-moved to Police Dept
Public Safety	0	1,266	1,266	100.00%	Supplies & training
Total Special Revenue Fund	523,803	217,593	(306,210)	(58.46%)	
<b><u>Debt Service Fund</u></b>					
Total Debt Service Fund	466,445	260,835	(205,610)	(44.08%)	Lower debt service requirements
<b><u>Capital Projects Fund</u></b>					
Streets	959,287	408,965	(550,322)	(57.37%)	S. Lockhart Rd., Harbin Drive
Other	(10,017)	136,460	146,476	1462.32%	Debt issue costs
Total Capital Project Fund	949,271	545,425	(403,846)	42.54%	
<b><u>Stephenville Economic Dev Authority</u></b>					
	418,256	425,840	7,585	1.81%	Marketing, wages & benefits, grants
<b>Total Expenditures</b>	29,310,004	30,305,450	995,445	3.40%	



### Capital Requests

Fund	Department	Description	Council Approved FY 19-20	YTD Expenditure	Anticipated Completion Date	Notes
<b>General Fund</b>						
01-105-55200.00000	Municipal Building	Security Cameras	10,000	9,181	3/30/2020	Purchased
01-107-55160.00000	Human Resources	Performance Management Software	15,000	14,999	10/1/2019	Purchased
01-402-55140.00000	Street Maintenance	Grapple for bucket on unit 224 loader	26,000	13,500	11/25/2019	Purchased
01-501-55250.00000	Parks & Leisure Admin	Carryover Downtown Revitalization Grant	290,678	44,721		Will not be completed until next fiscal year.
01-501-55141.00000	Park Maintenance	61" Deck Canopy requested - 60" Toro mower approved	13,300	13,645		Purchased
01-501-55270.03250	Park Maintenance	Collin Street Trailhead Inclusion Playground	72,000	77,638		
01-701-55140.00000	Police	L-3 Camera Replacement (16)	67,000	54,201		Purchased
<b>Total General Fund</b>			<b>493,978</b>	<b>227,885</b>		
<b>Water-Sewer Fund</b>						
02-000-55276.20170	Utilities Administration	CDBG Grant Dodge/Lennox/Fairfax	493,717	493,965	6/17/2020	Complete
02-000-55276.20180	Utilities Administration	CDBG Grant match	275,000	-		
02-001-55140.00000	Water Production	Airport Pump Station VFD	40,000	37,007	4/8/2020	Purchased
02-002-55278.00000	Water Distribution	Graham Ave. 40% of \$2MM (\$140K funded by \$.20 rate increase)	800,000	800,000	3/5/2020	Advanced funding paid to TXDOT
02-011-55276.00000	Wastewater Collection	Graham Ave. 60% of \$2MM (\$110K funded by \$1.50 base rate increase)	1,200,000	1,200,000	3/5/2020	Advanced funding paid to TXDOT
02-011-55270.20180	Wastewater Collection	Eastside Sewer	15,784,060	3,040,234		
02-012-55140.00000	Wastewater Treatment	Clorine treatment system rehab	33,000	-		Carryover to FY 20-21
02-012-55140.00000	Wastewater Treatment	Anaerobic basin mixers rehab	68,000	-		
02-012-55140.00000	Wastewater Treatment	Effluent reuse service water pump rehab	30,000	-		Carryover to FY 20-21
02-012-55140.00000	Wastewater Treatment	Alum system rehab	21,000	-		Carryover to FY 20-21
<b>Total Water-Sewer Fund</b>			<b>18,744,777</b>	<b>5,571,206</b>		
<b>Landfill Fund</b>						
03-030-55266.00000	Landfill	Construct Cell 5 & 6, including \$25K for professional testing & certification	450,000	360,694		
<b>Total Landfill Fund</b>			<b>450,000</b>	<b>360,694</b>		

### Capital Requests

Fund	Department	Description	Council Approved FY 19-20	YTD Expenditure	Anticipated Completion Date	Notes
<b>Airport Fund</b>						
04-040-55230.20120	Airport	Airport Expansion Grant 1202STVLE	156,879	-		
04-040-55230.20170	Airport	Airport Expansion Grant 1702STVLE	65,947	-		
04-040-55230.20171	Airport	Airport Expansion Grant 1702STEVE	31,881	-		
04-040-55230.20190	Airport	Airport Expansion Grant 1902STEVE	1,500,000	-		
04-040-55210-00000	Airport	Reskin blue T hangers	50,000	-		
<b>Total Airport Fund</b>			<b>1,804,707</b>	<b>-</b>		
<b>Storm Water Drainage Fund</b>						
05-050-55231.20180	Storm Water Drainage	GLO CDBG Storm Water Drainage Grant	1,999,869	118,100		Carryover to FY 20-21
<b>Total Storm Water Drainage Fund</b>			<b>1,999,869</b>	<b>118,100</b>		
<b>Capital Projects Fund</b>						
10-402-55250.00000	Streets	Annual Street Improvements	1,071,572	400,409		Carryover to FY 20-21
10-402-55320.00000	Streets	Sidewalk Improvements	36,930	8,556		Carryover to FY 20-21
<b>Total Capital Projects Fund</b>			<b>1,108,502</b>	<b>408,965</b>		
<b>Total All Funds</b>			<b>24,601,833</b>	<b>6,686,850</b>		