

City of Stephenville
Statement of Activities All Funds
FY 2023-2024

	General Fund	Water Sewer Fund	Landfill Fund	Airport Fund	Storm Water Fund	Hotel Occupancy Tax Fund	Debt Service Fund	Capital Project Fund	TIF Special Revenue Fund	Non--Major Special Revenue Funds	Total
Fund Balance 10/01	16,033,420	54,036,369	3,381,580	7,901,594	6,782,116	1,393,441	199,051	6,469,937	169,705	89,534	96,456,747
Revenues											
Taxes	17,077,099	-	-	-	-	771,420	273,240	-	801,270	-	18,923,029
Licenses & Permits	476,890	1,000	-	-	25,000	-	-	3,500	-	-	506,390
Fines & Forfeitures	237,640	-	-	-	-	-	-	-	-	13,915	251,555
Intergovernmental	862,674	-	-	10,000	-	-	-	1,349,225	-	3,200	2,225,099
Service Charges	1,342,520	11,167,733	1,380,400	130,350	1,000,272	24,754	-	12,500	-	-	15,058,529
Other Revenue	577,600	463,000	17,350	1,423,040	2,250	4,500	2,000	112,500	12,000	975	2,615,215
Total Revenue	20,574,423	11,631,733	1,397,750	1,563,390	1,027,522	800,674	275,240	1,477,725	813,270	18,090	39,579,817
Transfers In	1,876,004	94,582	-	577,091	-	-	823,850	1,416,292	-	-	4,787,819
Transfers Out	(1,993,383)	(1,608,217)	(96,642)	-	(265,727)	-	-	-	(823,850)	-	(4,787,819)
Expenditures											
Personnel Costs	13,850,447	2,159,203	312,524	82,283	-	71,545	-	-	-	-	16,476,002
Operating Expenditures	6,293,800	4,554,162	394,095	99,610	178,378	618,444	700	-	-	35,125	12,174,314
Economic Development Programs	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	3,908,040	23,751,347	403,934	1,569,743	525,000	-	-	8,428,199	-	-	38,586,263
Debt Service	785,422	2,953,863	196,620	-	482,163	136,725	1,095,925	-	-	-	5,650,718
Total Expenditures	24,837,709	33,418,575	1,307,173	1,751,636	1,185,541	826,714	1,096,625	8,428,199	-	35,125	72,887,297
Net Revenues over(under) Expenditures	(4,380,665)	(23,300,477)	(6,065)	388,845	(423,746)	(26,040)	2,465	(5,534,182)	(10,580)	(17,035)	(33,307,480)
Invested in Capital Assets	-	23,751,347	403,934	1,569,743	525,000	-	-	-	-	-	26,250,024
Capital Assets Depreciation	-	(1,400,000)	(250,000)	(120,000)	(330,000)	-	-	-	-	-	(2,100,000)
Reduction in Debt	-	2,045,618	152,961	-	325,000	-	-	-	-	-	2,523,579
Estimated Fund Balance 9/30	11,652,755	55,132,857	3,682,410	9,740,182	6,878,370	1,367,401	201,516	935,755	159,125	72,499	89,822,870
Estimated Cash Balance 09/30	10,254,697	6,229,929	2,266,005	1,077,798	803,020	1,348,716	199,982	908,034	77,215	82,100	23,247,496
Estimated Unrestricted Cash Balance 9/30	4,275,894	1,598,747	1,892,730	1,032,325	273,767	-	-	-	-	-	9,073,463

CITY OF STEPHENVILLE
01-GENERAL FUND SUMMARY
FY 2023-2024

	BUDGET 2022-2023	PROJECTED 2022-2023	ACTUAL 2022-2023	CURRENT COUNCIL ADOPTED	AMENDED COUNCIL ADOPTED
Fund Balance 10/01	15,200,627	15,200,627	15,200,627	16,033,420	16,033,420
Revenues					
Taxes	16,675,797	17,003,316	17,173,421	17,077,099	17,077,099
Licenses & Permits	588,565	486,305	532,789	476,890	476,890
Fines & Forfeitures	141,940	226,000	264,407	237,640	237,640
Intergovernmental	399,868	648,886	798,048	862,674	862,674
Service Charges	1,203,208	1,075,774	1,386,013	1,342,520	1,342,520
Other Revenue	758,585	1,443,383	1,576,428	577,600	577,600
Total Revenue	19,767,963	20,883,664	21,731,106	20,574,423	20,574,423
Transfers In	1,679,307	1,679,307	1,679,307	1,876,004	1,876,004
Transfers Out	(1,771,322)	(1,771,322)	(1,771,322)	(1,493,383)	(1,993,383)
Expenditures					
Personnel Costs	12,865,247	12,268,517	12,060,120	13,850,447	13,850,447
Operating Expenditures	5,469,473	5,393,937	4,758,645	6,302,800	6,293,800
Capital Expenditures	4,934,932	4,608,642	3,271,391	3,899,040	3,908,040
Debt Service	716,153	667,740	716,142	785,422	785,422
Total Expenditures	23,985,805	22,938,836	20,806,298	24,837,709	24,837,709
Net Revenues over(under) Expenditures	(4,309,857)	(2,147,187)	832,793	(3,880,665)	(4,380,665)
Estimated Fund Balance 9/30	10,890,770	13,053,440	16,033,420	12,152,755	11,652,755
Estimated Cash Balance 10/01	14,269,750	14,269,750	14,269,750	14,635,362	14,635,362
Net Revenues over(under) Expenditures	(4,309,857)	(2,147,187)	832,793	(3,880,665)	(4,380,665)
Net Change in non-cash assets, liabilities and Deferred Inflows and Outflows			(467,181)		
Estimated Cash Balance 9/30	9,959,893	12,122,563	14,635,362	10,754,697	10,254,697
Restricted:					
3 Months Operations	4,583,680	4,415,614	4,204,691	5,038,312	5,036,062
Debt Service	686,068	661,431	661,431	792,741	792,741
Airport Improvement	250,000	250,000	250,000	500,000	-
Grant Match	150,000	150,000	150,000	150,000	150,000
Combined Dispatch Commitment	1,000,000	1,000,000	1,000,000		
Recreation Hall Improvements					-
Estimated Unrestricted Cash Balance 9/30	3,290,145	5,645,519	8,369,240	4,273,644	4,275,894

CITY OF STEPHENVILLE
02 -WATER AND WASTEWATER FUND SUMMARY
FY 2023-2024

	BUDGET 2022-2023	PROJECTED 2022-2023	ACTUAL 2022-2023	CURRENT COUNCIL ADOPTED	AMENDED COUNCIL ADOPTED
Fund Balance 10/01	49,441,422	49,441,422	49,441,422	54,036,369	54,036,369
Revenues					
Taxes	-	-	-	-	-
Licenses & Permits	1,000	1,418	1,418	1,000	1,000
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	2,637,556	24,000	29,000	-	-
Service Charges	10,471,363	10,858,600	11,277,229	11,167,733	11,167,733
Other Revenue	463,000	1,551,202	2,738,431	463,000	463,000
Total Revenue	13,572,919	12,435,220	14,046,078	11,631,733	11,631,733
Transfers In	82,662	82,662	82,662	94,582	94,582
Transfers Out	(1,501,863)	(1,501,863)	(1,501,863)	(1,608,217)	(1,608,217)
Expenditures					
Personnel Costs	2,006,541	1,587,492	1,629,072	2,159,203	2,159,203
Operating Expenditures	4,033,067	3,956,118	4,150,877	4,554,162	4,554,162
Capital Expenditures	40,344,144	18,516,212	19,892,969	23,201,347	23,751,347
Debt Service	2,955,060	2,955,060	2,955,043	2,953,863	2,953,863
Total Expenditures	49,338,812	27,014,882	28,627,961	32,868,575	33,418,575
Net Revenues over(under) Expenditures	(37,185,094)	(15,998,863)	(16,001,084)	(22,750,477)	(23,300,477)
Invested in Capital Assets	40,344,144	18,516,212	19,892,969	23,201,347	23,751,347
Capital Assets Depreciation	(1,386,686)	(1,386,686)	(1,386,686)	(1,400,000)	(1,400,000)
Reduction in Debt	1,786,066	1,786,066	2,089,748	2,045,618	2,045,618
Estimated Fund Balance 9/30	52,999,852	52,358,151	54,036,369	55,132,857	55,132,857
Estimated Cash Balance 10/1	44,100,766	44,100,766	44,100,766	29,530,406	29,530,406
Net Revenues over(under) Expenditures	(37,185,094)	(15,998,863)	(16,001,084)	(22,750,477)	(23,300,477)
Net Change in non-cash assets, liabilities and Deferred Inflows and Outflows			1,430,724		
Estimated Cash Balance 9/30	6,915,672	28,101,903	29,530,406	6,779,929	6,229,929
Restricted:					
3 Months Operations	1,509,902	1,385,903	1,444,987	1,678,341	1,678,341
Debt Service	2,953,863	2,953,863	2,953,863	2,952,841	2,952,841
Committed for Eastside Sewer Sewer System Improvement Program CDBG Grant Match		11,862,879	11,862,879		
2022 unspent debt proceeds		8,607,580	12,624,013		
Estimated Unrestricted Cash Balance 9/30	2,451,907	3,291,679	644,664	2,148,747	1,598,747

CITY OF STEPHENVILLE
04 -AIRPORT FUND SUMMARY
FY 2023-2024

	BUDGET 2022-2023	PROJECTED 2022-2023	ACTUAL 2022-2023	CURRENT COUNCIL ADOPTED	AMENDED COUNCIL ADOPTED
Fund Balance 10/01	7,666,419	7,666,419	7,666,419	7,901,594	7,901,594
Revenues					
Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	10,000	-	-	10,000	10,000
Service Charges	130,350	130,040	129,297	130,350	130,350
Other Revenue	1,423,040	-	31,628	1,423,040	1,423,040
Total Revenue	1,563,390	130,040	160,925	1,563,390	1,563,390
Transfers In	297,325	297,325	297,325	77,091	577,091
Transfers Out				-	-
Expenditures					
Personnel Costs	77,676	24,249	16,301	82,283	82,283
Operating Expenditures	79,413	83,977	88,072	99,610	99,610
Capital Expenditures	1,562,373	-	87,488	1,569,743	1,569,743
Debt Service	-	-	-	-	-
Total Expenditures	1,719,462	108,226	191,861	1,751,636	1,751,636
Net Revenues over(under) Expenditures	141,253	319,139	266,389	(111,155)	388,845
Invested in Capital Assets	1,562,373		87,488	1,569,743	1,569,743
Capital Assets Depreciation	(118,702)	(118,702)	(118,702)	(120,000)	(120,000)
Estimated Fund Balance 09/30	9,251,343	7,866,856	7,901,594	9,240,182	9,740,182
Estimated Cash Balance 10/01	407,690	407,690	407,690	688,953	688,953
Net Revenues over(under) Expenditures	141,253	319,139	266,389	(111,155)	388,845
Net Change in non-cash assets, liabilities and Deferred Inflows and Outflows			14,874		
Estimated Cash Balance 9/30	548,943	726,829	688,953	577,798	1,077,798
Restricted:					
3 Months Operations	39,272	27,057	26,093	45,473	45,473
Debt Service	-	-	-	-	-
Estimated Unrestricted Cash Balance 9/30	509,671	699,772	662,860	532,325	1,032,325



City of Stephenville

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT11604 - 3rd Quarter Budget Adjustments

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000025	COUNCIL ADOPTED	Increase Budget for Bunker Gear & Uniforms	6/4/2024

Summary Description: Additional Bunker Gear and Uniforms are needed due to excessive employee turnover.

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
01-601-53160.00000	WEARING APPAREL	Increase Budget for Bunker Gear & Uniforms	55246	28279	83525
01-601-53180.00000	SMALL TOOLS	Increase Budget for Bunker Gear & Uniforms	60000	-26000	34000
01-601-54140.00000	OTHER EQUIPMENT MAINTENA	Increase Budget for Bunker Gear & Uniforms	38848	-2279	36569

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000226	COUNCIL ADOPTED	Increase Vehicle Maintenance due to Repairs	6/4/2024

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
01-601-54110.00000	VEHICLE MAINTENANCE	Increase Vehicle Maintenance due to Repairs	41782	15000	56782
01-601-52531.00000	OUTSIDE PROFESSIONALS	Increase Vehicle Maintenance due to Repairs	40055	-3954	36101
01-601-54140.00000	OTHER EQUIPMENT MAINTENA	Increase Vehicle Maintenance due to Repairs	38848	-11046	27802

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000227	COUNCIL ADOPTED	Increase for purchase of 4 Panasonic Tough Books	6/4/2024

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
01-601-55140.00000	OTHER EQUIPMENT	Increase for purchase of 4 Panasonic Tough Bo	100000	9000	109000
01-601-52151.00000	TRAINING & EDUCATION-EMS	Increase for purchase of 4 Panasonic Tough Bo	32000	-9000	23000

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000228	COUNCIL ADOPTED	Carryover PY Unspent Budget Vacuum Truck	6/4/2024

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
02-011-55110.00000	VEHICLES	Carryover PY Unspent Budget Vacuum Truck	44517	550000	594517

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000229	COUNCIL ADOPTED	Transfer funds committed-Airport Expansion Project	6/4/2024

Summary Description: Transfer funds committed in Fund Balance for Airport Expansion Project due to purchase of final property. TxDOT Aviation will reimburse some of this cost.

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
01-900-59004.00000	TRANSFER OUT TO AIRPORT FUI	Transfer funds committed-Airport Expansion P	77091	500000	577091
04-49000.00000	TRANSFER FROM OTHER FUNDS	Transfer funds committed-Airport Expansion P	-77091	-500000	-577091

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After	
COUNCIL ADOPTED	COUNCIL ADOPTED	01-601-52151.00000	TRAINING & EDUCATION-EMS	32,000	(9,000)	23,000	
		01-601-52531.00000	OUTSIDE PROFESSIONALS	40,055	(3,954)	36,101	
		01-601-53160.00000	WEARING APPAREL	55,246	28,279	83,525	
		01-601-53180.00000	SMALL TOOLS	60,000	(26,000)	34,000	
		01-601-54110.00000	VEHICLE MAINTENANCE	41,782	15,000	56,782	
		01-601-54140.00000	OTHER EQUIPMENT MAINTENANCI	38,848	(13,325)	25,523	
		01-601-55140.00000	OTHER EQUIPMENT	100,000	9,000	109,000	
		01-900-59004.00000	TRANSFER OUT TO AIRPORT FUND	77,091	500,000	577,091	
		Total General Fund			445,022	500,000	945,022
				02-011-55110.00000	VEHICLES	44,517	550,000
Total Water & WW Fund			44,517	550,000	594,517		
		04-49000.00000	TRANSFER FROM OTHER FUNDS	(77,091)	(500,000)	(577,091)	
Total Airport Fund			(77,091)	(500,000)	(577,091)		
Grand Total:				412,448	550,000	962,448	

Fund Summary

Fund	Before	Adjustment	After
Budget Code:COUNCIL ADOPTED - COUNCIL ADOPTED Fiscal: 2023-2024			
01	445,022	500,000	945,022
02	44,517	550,000	594,517
04	(77,091)	(500,000)	(577,091)
Budget Code COUNCIL ADOPTED Total:	412,448	550,000	962,448
Grand Total:	412,448	550,000	962,448