



# CITY OF WATAUGA ADOPTED BUDGET

## FY 2025 - 2026



# City of Watauga

## Fiscal Year 2025-2026

Filed  
Tarrant County Clerk  
3:06 pm, Oct 03 2025

Mary Louise Nicholson  
County Clerk

by ngorena

### Budget Cover Page

**This budget will raise less revenue from property taxes than last year's budget by an amount of \$-20,835, which is a -0.19 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$115,499.**

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

**FOR:**

**AGAINST:**

**PRESENT** and not  
voting:

**ABSENT:**

### Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.570200/100	\$0.570200/100
No-New-Revenue Tax Rate:	\$0.575688/100	\$0.540097/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.365613/100	\$0.341309/100
Voter-Approval Tax Rate:	\$0.556950/100	\$0.576204/100
Debt Rate:	\$0.178541/100	\$0.209149/100

**Total debt obligation for City of Watauga secured by property taxes: \$56,093,000, of which \$19,940,000 is self-supported debt and paid by utility rate revenues.**



**Adopted BUDGET**

for

**FISCAL YEAR ENDING SEPTEMBER 30, 2026**

***SUBMITTED BY:***

**SANDRA GIBSON, CGFO, CGFM  
CITY MANAGER**

**and**

**JENNIFER CALVERT  
DIRECTOR OF FINANCE**

**THE WATAUGA CITY COUNCIL**

**MAYOR ARTHUR L. MINER**

<b>MAYOR PRO TEM COUNCIL MEMBER PLACE 2:</b>	<b>CRIS BLACKBURN</b>
<b>COUNCIL MEMBER PLACE 1:</b>	<b>PATRICK SHELBOURNE</b>
<b>COUNCIL MEMBER PLACE 3:</b>	<b>LOVIE DOWNEY</b>
<b>COUNCIL MEMBER PLACE 4:</b>	<b>ANDREW NEAL</b>
<b>COUNCIL MEMBER PLACE 5:</b>	<b>MALISSA MINUCCI</b>
<b>COUNCIL MEMBER PLACE 6:</b>	<b>MARK TAYLOR</b>
<b>COUNCIL MEMBER PLACE 7:</b>	<b>JAN HILL</b>

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# INTRODUCTION



The City of Watauga's Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework that shows how City services are to be provided in FY2025-2026. A main objective of the budget document is to communicate this information to readers in a manner that is clear, concise, and understandable. At the front of the budget is a Table of Contents that will aid the reader in finding specific information quickly. The budget is divided into the major sections as described below:

### **Introductory Information**

The Table of Contents should aid a user of this document as a guide to the organization of this book. The City Manager's Budget Message should be read first as it provides an overview of policy decisions made during the preparation process that influenced the FY2025-2026 budget. The message summarizes the contents of the budget with goals and objectives clearly outlined. The Introductory Section contains a City Organizational Chart followed by information about the City. The reader can read about physical location of the City, the history of Watauga, services offered by the City and significant demographic and graphical information about the City.

### **Long Term Strategic Plan**

This section details the long-term strategic plans developed by the City Council and City Management. The City Council is committed to setting priorities, values, and policies that are in the best interest of the citizens of Watauga. Strategic planning is an essential component of the annual budget and multi-year financial planning processes that allow the City to maintain a plan that addresses current and future economic impacts. The multi-year financial projections estimate revenues and expenditures for the major operating funds. Projections are made for the General Fund, General Obligation Debt Service Fund, and Water and Sewer Fund, which comprise most of the City's revenues and expenditures (excluding capital funds). Other long-term financial plans included in this section are a Five-year personnel improvement plan to identify personnel needs in the current budget and future years, and a Five-year capital outlay plan that identifies equipment and vehicles that will need to be replaced with the year of planned replacement and estimated cost.

### **Budget Summary**

The budget summary section for all funds discusses the budget preparation process that begins the first of every year and formally ends in September, with numerous steps in between. An explanation of the financial structure of the City shows how revenues and expenditures are reported by fund and their uses. A summary of all funds draws the operating funds and capital funds together.

### **Fund and Departmental Information**

The fund sections include a summary of each fund level and information on the departmental budgets within those funds.

**General Fund** – This major section of the budget will show the reader how the General Fund receives a greater variety of revenues and finances a wider range of governmental activity than any other fund.

**Enterprise Funds** – This section includes the major Water and Wastewater Fund that encompasses the operations of the City’s water and wastewater system. Much like a private business, the revenues generated are to cover all operating and capital expenses of the fund. The Storm Drainage Utility Fund operates in the same manner; however, capital improvements are budgeted in this fund versus a separate fund. The Storm Drainage Utility fund will provide significant improvements to the City’s drainage system in the current and future years. The Internal Service Fund is used as an equipment and vehicle replacement fund for capital outlay items identified for replacement in the current year. These items are further described in the City’s long-term strategic plan section in the Five-Year Capital Outlay Plan.

**Special Revenue Funds** – This section provides information on the special revenue funds that provide an extra level of accountability and transparency that the revenues are being used for the intended purpose. These funds include the Crime Control and Prevention District Fund, the Economic Development Fund, Municipal Court Revenue Funds, the Library Donation Fund, the PEG fund, and the Grant Funds

**Capital Improvement Funds** – The reader can obtain an overview of all City capital improvement projects that have been approved and planned future projects as part of the City’s Capital Improvement Program (CIP). Additional information is provided to the reader primarily on current year projects that are generally managed by the Public Works department or Parks and Community Services. The funding source for each project is identified, including cash (pay-as-you-go), grants, and sale of long-term bonds. Future years identify proposed funding, but do not provide a guarantee as all projects, even in the current budget, will require additional council approval.

### **Debt Service Funds**

This section summarizes current debt issuances and their purpose, as well as payment schedules for current and future years for the General Obligation Debt Service and the Utility Debt Service.

### **Appendix**

The appendix contains ordinances adopting the tax rate and revenue, including the Truth in Taxation Calculation. The appendix also includes the budget glossary to aid the reader in verbiage used throughout the budget document.

This document should serve as a policy document, a financial plan, and an operations guide to our City, as well as a communication device to our readers. We designed this document to be a reference for a wide variety of users. As approved by the City Council for the fiscal year, City Management may use this document as a guide for operations. The City Council may use this document as a communication medium to staff and citizens to describe objectives, goals, and mission of the City. City staff may use this document to inform City Council and citizens of accomplishments and services. Current and prospective

citizens and businesses may use this document to learn about the City and its plans for the future.

Should you have any questions about the City budget that this document does not answer, please feel free to call the Finance Office at 817-514-5822. Copies of this document are available for review at the City Secretary's Office, City Hall, and City Library. It can also be accessed through the Internet at <https://www.cowtx.org/841/Budgeting>.





July 25, 2025

**To the Honorable Mayor Arthur L. Miner, Members of the City Council and the Citizens of Watauga:**

I am pleased to present the City Manager's Adopted Annual Budget for Fiscal Year 2025–2026, in accordance with the City of Watauga's Home Rule Charter. This budget summarizes revenues, expenditures, departmental highlights, accomplishments, and includes the five-year Capital Improvement Plan (CIP). Filed with the municipal clerk on July 25, 2025, the budget reflects actual certified values and corresponding adjustments to property tax revenue and rates. Updates to the General Debt Service Fund were also made to reflect the proposed 2025 Certificates of Obligation. The adopted budget is available on the City's website for public review.

As the City's primary financial planning tool, the budget aligns resources with the City Council's Strategic Plan, continuing the conservative fiscal approach that supports Watauga's strong financial standing and AA bond rating from Standard & Poor's. The Budget Summary section provides an overview of key revenues, expenditures, and fund balances.

Economic activity remained stagnant during FY2024–2025, with limited sales tax growth. However, the City filled many prior staffing vacancies, particularly in the Police Department.

In developing the FY2025–2026 budget, our focus remains on delivering high-quality services and retaining our skilled workforce.

Highlights of the budget are presented below:

- The adopted property tax rate for FY2025–2026 is \$0.570200 per \$100 of assessed valuation, unchanged from FY2024–2025 and below the calculated de minimis rate of \$0.570248. Established by Senate Bill 2 (2019), the de minimis rate offers smaller taxing units relief from the 3.5% voter-approval cap. The adopted rate will generate approximately \$500,000 in additional operating revenue to address cost increases and support debt service, including payments for the proposed 2025 Certificates of Obligation. These funds will finance park improvements, a new ambulance, streets, and sidewalks.

- FY2025-2026 sales tax is projected to grow 1.5% over the FY2024–2025 forecast. As of May, receipts are 2% above last year but 1% below budget. Despite the Texas Comptroller’s optimistic retail outlook, local sales tax activity remains flat, and businesses are more cautious. The April 2025 Dallas Fed Retail Outlook Survey showed a modest 2.3% increase in retail activity.
- This fiscal year adds 4.0 full-time equivalent positions: a Maintenance Worker I for the Storm Drain Fund and an Administrative Assistant for Public Works and converts two part-time roles—Fire Department Administrative Assistant and Kennel Technician—to full-time. The budget includes a new School Resource Officer, partially funded by Birdville Independent School District. Some of the new positions will be funded beginning January 1, 2026, to reduce the impact on the budget. Additional personnel changes include reclassifications and promotions to meet succession planning efforts.
- The FY2025–2026 budget includes a 3% cost-of-living adjustment, continues civil service step increases, and funds merit raises for general government employees. The City’s TMRS retirement rate decreased by 0.71% to 17.02% due to the City adopting the non-retroactive COLA option in FY2024-2025.
- The adopted budget includes a decrease of 1.2% in medical, and increases of 3% for dental and 22.5% for vision insurance costs. The City continues to seek ways to reduce these costs while minimizing the impact on employees.
- The adopted budget includes a 30% increase in TML risk insurance due to worker’s compensation, vehicle liability, and property insurance increases due to inflationary pressures and experience factors. The City is continuing to evaluate ways to help manage risk.
- This budget will continue to utilize American Rescue Plan Act (ARPA) funding to implement projects approved in the Spending Plan Framework in July 2022. These projects include water, wastewater, and storm drain projects, the restoration of positions lost due to the impact of the pandemic, the leave liability reduction program, and equipment purchases. Several projects have been completed, and the lead pipe identification and Park Vista Storm Drain project commenced in FY2024-2025. The Utility project (Summertime Lane) is expected to be completed by summer 2026. All funds must be spent by December 31, 2026.
- A utility rate adjustment went into effect January 2025 to offset the increase in rates from the City of Ft. Worth. Automated Metering Infrastructure (AMI) is to be funded by the 2024 Certificates of Obligation. This project is underway and expected to begin by the end of FY2024-2025.
- Recommended capital improvement project funding is included in this budget. These include continuation of infrastructure projects (streets, water, sewer, drainage), sidewalks, and parks and facility improvements. The food truck park at

Capp Smith will be funded by the Economic Development Corporation. The majority of the City's capital project funding is through debt issuance. The 2025 debt issuance in the amount of \$10.3 million is included in this budget to fund these projects and capital outlay needs. The Capital Improvement Summary is included in this budget document.

- Critical capital outlay items such as vehicles, equipment, and technology are funded by the equipment replacement fund, cash reserves, and the 2024 Certificates of Obligation issuance. A fire engine in the amount of \$1.5 million is proposed to be funded by the 2024 issuance. The 2025 debt issuance will fund \$525,000 for an ambulance. Several capital equipment items and vehicles will be funded by cash reserves. The 5-year capital outlay plan is included in this budget document.

This budget reflects the City's commitment to quality services and long-term financial sustainability. It presents a balanced plan with prudent revenue and expenditure estimates aligned with the City Council's Strategic Plan, developed in connection with the June 2025 Strategic Planning Session. The FY2025–2026 budget prioritizes maintaining core programs and services while preserving reserves in line with fiscal policy.

## ***Strategic Direction***

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Setting long-term priorities is a key responsibility of Watauga's elected officials. In May 2025, the City Council reviewed and updated its strategic plan, with revisions to be adopted during the FY2025–2026 budget process. By focusing on clear goals and initiatives, Council and staff guide financial and operational decisions to advance community excellence. The following goals and initiatives are supported in this budget:

### ***Policy Issues, Goals, and Objectives for FY2025-2026***

The FY2025–2026 budget supports the continuation of efficient operations, essential services, and the achievement of City Council goals. Key budget policies include:

- Maintaining or improving the level of essential government services.
- Regularly evaluating all services for efficiency and effectiveness, eliminating those that are unnecessary.

The FY2025-2026 Budget prioritizes managing inflation, remaining competitive in municipal hiring, advancing infrastructure and capital replacements, and enhancing community engagement and citizen satisfaction. Several programs will be implemented

this year to include a Citizen Academy (Watauga 101), a Citizens Police/Fire Academy, and enhancement of the Citizen's Focus Group.

To support City Council Goals, performance-based programs require department heads to set measurable objectives aligned with City priorities. Progress is tracked through performance indicators, reviewed annually, and monitored throughout the budget year.

The FY2025-2026 balanced budget includes a planned fund balance drawdown within financial policy limits, maintaining sufficient reserves to protect the City's credit and emergency readiness. The General Fund has a 25% target reserve; it is projected to end FY2024-2025 at 49% and FY2025-2026 at 45% of operating expenses.

## City Council Goals

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Watauga continues to make strong progress toward its strategic goals—serving citizens, supporting economic development, improving infrastructure, and enhancing quality of life. The FY2025-2026 Budget reflects the City Council's vision: *"To build an inclusive community that delivers exceptional quality of life through good governance, fiscal responsibility, and transparency."*

### **FY2025-2026 Budget Priorities Aligned with City Council Goals:**

- ***Goal #1: Maintain Financial Strength*** – Continue sound fiscal management, uphold or improve the City's bond rating, pursue grants, and invest in cybersecurity protections.
- ***Goal #2: Promote Sustainable Economic Development*** – Advance revitalization policies, support incentive grants for business upgrades, and fund a new food business park at Capp Smith via the Economic Development Corporation.
- ***Goal #3: Expand public safety through non-enforcement efforts*** – Continue efforts to improve safety for residents and visitors to include the enhancement of street lighting.
- ***Goal #4: Strengthen Future Planning*** – Conduct reviews of City ordinances and code compliance procedures to support long-term planning.
- ***Goal #5: Boost Community Involvement*** – Expand volunteer opportunities, utilize technology to increase engagement, continue the Citizens Survey, resume Watauga 101 Academy, and grow the Fire Department's outreach.
- ***Goal #6: Elevate the City Brand*** – Develop a marketing strategy, enhance social media, promote events and businesses, and improve information-sharing platforms.

- *Goal #7: Make Watauga a Great Place to Work* – Address staffing needs with the Personnel Enhancement Plan, evaluate recruitment/retention efforts, and conduct biennial employee satisfaction surveys (the first completed in Spring 2025). A compensation and classification study is funded this fiscal year in order to meet the goal of maintaining competitive wages for our employees.
- *Goal #8: Evaluate Technology and workplace solutions* – Fund ADA upgrades to the City website, explore AI integration, and implement AMI technology to modernize services.

## Planning for the Future

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The City's financial condition remains strong and adaptable amid changing economic conditions. While sales tax growth has slowed compared to nearby cities, reflecting broader economic trends, sound fiscal management continues to support economic development.

In FY2024-2025, the Bursey Road Townhomes were completed, and current projects include a 67-home development on Hightower Drive. Both developments included the enhancement of streetscapes, sidewalks, and greenspace. A 132-home project at Capp Smith Park is also underway, contributing to future property valuation growth.

Property values have steadily increased, with FY2026 certified values up only 1.2% over the prior year, following a 7.3% increase in FY2025. Tarrant County Appraisal District changed the appraisal schedule to every two years versus every year, which has impacted residential valuation growth. The average change from FY2024-2025 to FY2025-2026 among cities in Tarrant County is 4%.

Several factors warrant a cautious, long-term approach to the FY2025-2026 budget:

- The City's near build-out status requires strategic efforts to attract new development and revitalize existing businesses, balancing economic benefit with quality of life.
- Sales tax revenue growth is slowing and expected to remain modest.
- Inflation continues to drive up costs for salaries, benefits, and supplies.
- Legislative changes, including Senate Bill 2's 3.5% revenue cap, restrictions on local control, along with a proposed business personal property tax exemption, will impact current and future budgets.

- The Texas Legislative Special Session may result in harmful legislative bills like House Bill 63 and House Bill 89 and HB 5267 that impose a cap on total expenditures from all available sources of revenue for cities and counties. The potential impact to our City if these bills pass would reduce our ability to respond to the needs of our citizens and may result in severely limiting public safety expenditures and other critical services.

## Long Term Focus

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The City maintains a forward-looking approach through key planning tools:

- ❖ **Comprehensive Land Use Plan:** Guides development and redevelopment, especially in aging corridors, as the City nears full build-out.
- ❖ **Equipment Replacement Fund:** Ensures future equipment, vehicle, and technology needs are met.
- ❖ **Capital Outlay Plan:** A 5-year schedule for major replacements and funding sources across departments.
- ❖ **Capital Improvement Plan (CIP):** A 5-year plan for major street, water/sewer, and storm drainage infrastructure projects.
- ❖ **Parks Master Plan:** Outlines park improvements, many of which are integrated into the CIP with identified funding.
- ❖ **Personnel Enhancement Plan:** Addresses staffing needs to sustain quality services and programs.

## Summary

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The FY2025-2026 Adopted Budget totals \$80,014,372, including \$37 million for capital projects and equipment. This fiscally conservative plan supports service improvements, addresses inflationary pressures, and promotes long-term sustainability.

Strong communities rely on skilled staff and quality infrastructure. This budget reflects a collaborative effort by City Council and staff to align spending with strategic priorities, ensuring financial stability while preserving what makes Watauga “A Great Place to Live.”

I would like to extend a special thanks to City Council for their leadership and to all City employees for their contributions.

Respectfully submitted,

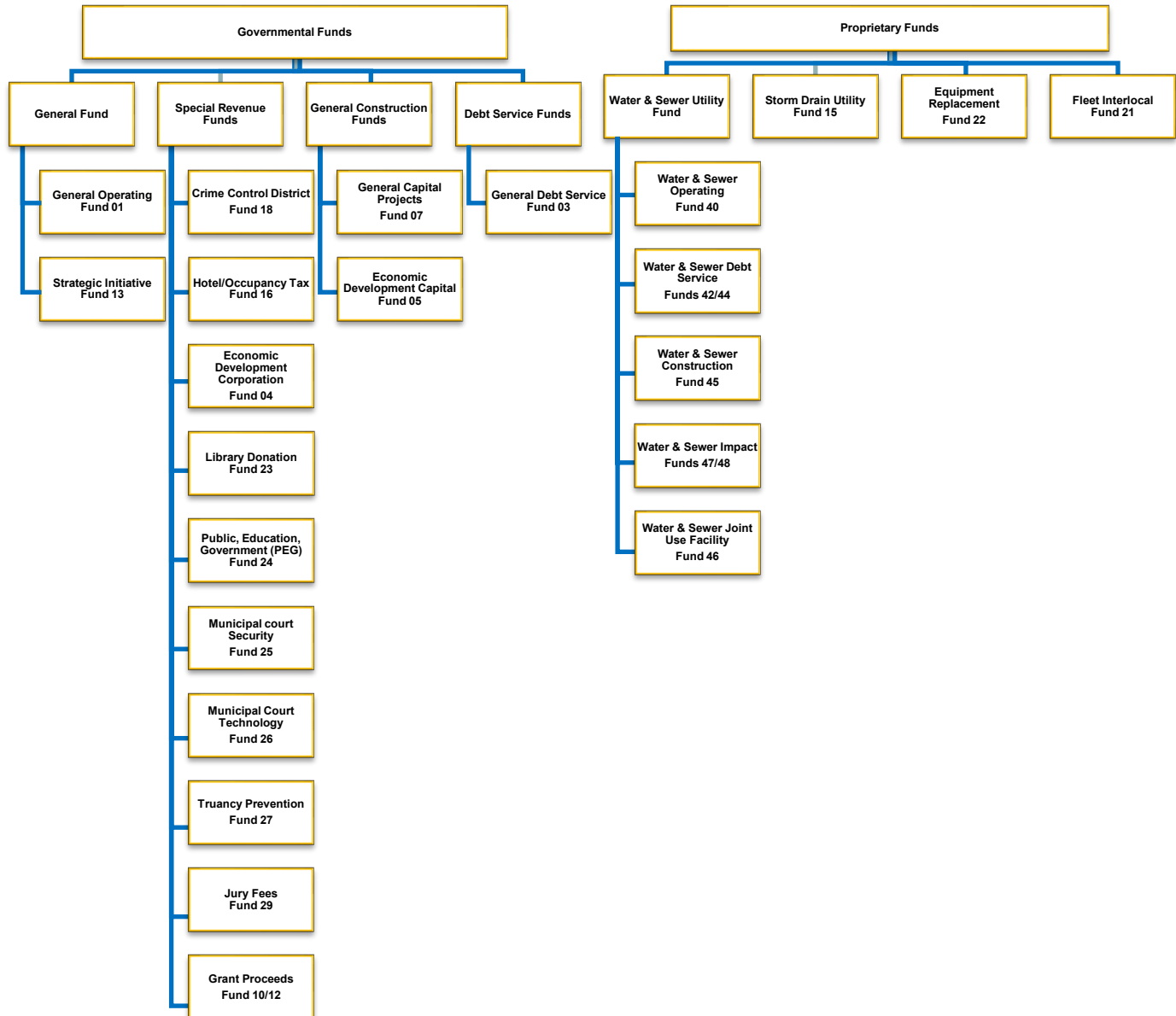
*Sandra Gibson*

Sandra Gibson



# FINANCIAL FUND STRUCTURE

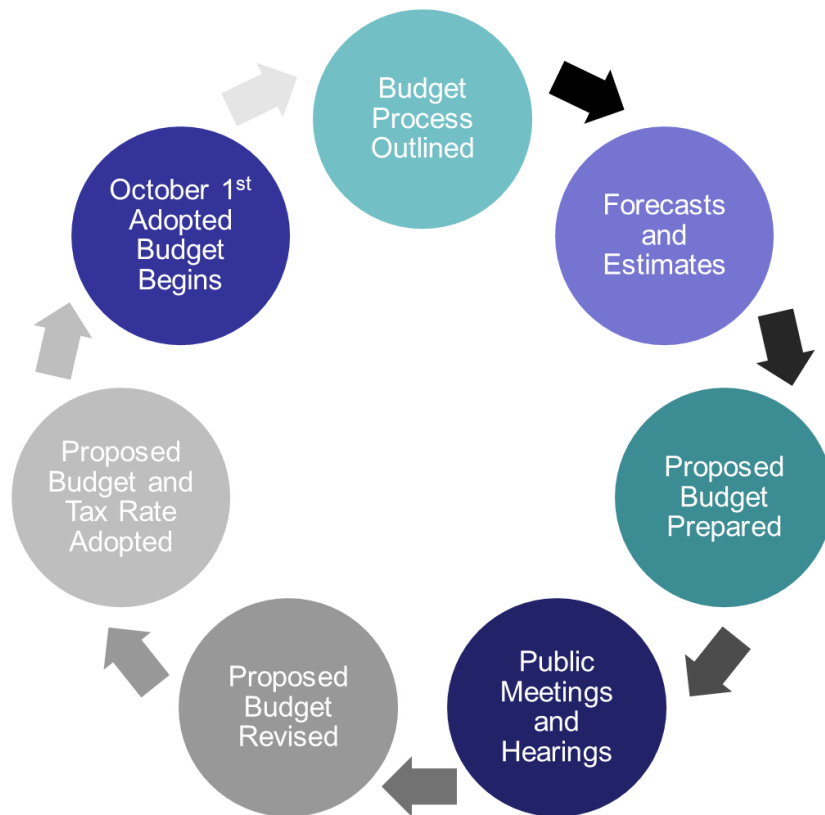
The City uses and appropriates annually for the following fund types, which are shown graphically and then defined:



# BUDGET CALENDAR

The Budget Calendar is an integral part of the City's Financial Cycle:

In August-September, City Council meets to prepare and review strategic goals and priorities for implementation during the budget process for the next fiscal year that begins in March. Finance staff prepares the budget kick-off in March. During this kickoff meeting, departmental staff is given direction from the City Manager on budget priorities and goals set by Council. Department staff begins work on preparing their current year estimates and budget requests for the upcoming year. Planning documents such as Capital Outlay Plan, Personnel Improvement Plan, and Capital Improvement Plan are developed or updated during this time.



Date	Group Affected	Action Needed	Requirement
<b>City Wide Budget</b>			
Wed, Feb 26, 2025	Directors/FD	Personnel Enhancement Plan Update	Each department reviews 5-year plan and submits update to HR - Due March 28
Fri, Mar 28, 2025	Directors/FD	Personnel Enhancement Plan Update	Due to Human Resources
April-May 2025	Bond/CIP Committee/Engineer	Capital Improvement Plan - update projects and estimates	Due May 9th
Tue, Apr 1, 2025	Directors/FD/CM	Digital Budget Kick-off - Documents available	
Tue, Apr 8, 2025	Directors / FD / CM	Budget training (As needed -individual basis)	Optional refresher (contact Finance)
Mon, Apr 14, 2025	Bond/COP Committee	Update Capital Outlay Plan needs and estimates	Due May 9th
Fri, May 9, 2025	Bond/CIP Committee/Engineer	Final Update on CIP	
Fri, May 9, 2025	Bond/COP Committee	Final Update on COP	
Fri, May 16, 2025	HR/FD/CM	Personnel Enhancement Plan Update	PEP due to CM review and budget prep
Fri, May 16, 2025	Directors / FD	Baseline Budgets & Year End Projections Due	Departments update into Incode
Fri, May 16, 2025	Directors/FD	New & Expanded Requests Due	Departments update into Incode New Requests - not in baseline until approved
Tue, May 27, 2025	FD	Preliminary Revenue Estimates	All revenues estimates due - 1st update
April - May 2025	TAD / FD	Preliminary TAD Taxable Values are received (Finance Department begins Tax Rate	Tarrant Appraisal District submits preliminary tax values to cities
Sat, May 31, 2025	CM/CC	Strategic Planning Update & Budget Retreat	
Mon, Jun 9, 2025	FD/CM	Finance Department submits preliminary consolidated budget to CMO	
Mon, Jun 9, 2025	CM/CC/Directors	CIP, COP, Debt	Workshop and meeting if needed for debt issuance
Mon, Jun 9, 2025	CM/CC/Directors	City Council Meeting	NOI debt issuance
6/16-6/20 2025	Directors/FD/CM	Budget Request Discussions	Meeting with City Manager & Directors (Finance Director to allow departments to present budget requests)
Mon, Jul 14, 2025	CM	Final Decisions & Budget Message Prepared	
7/15-7/19	FD/CM	Budget Preparation Week	
Fri, Jul 25, 2025	FD / CM	Submit Preliminary Budget to CSO/Council/Website	Required by August 1st - Article IX Sec. 9.02B. Home Rule Charter-de minimis rate triggers earlier date
Fri, Jul 25, 2025	CSO for CC	Publish Notice of Availability of the proposed budget document for public inspection	8/1/2024 Article IX Sec. 9.02C. Home Rule Charter-earlier date for de minimis
Fri, Jul 25, 2025	TAD / FD	Certified Appraisal Roll Received Tax Rate Calculations and Revenue estimates (revisions to the Budget are made as necessary)	
Fri, Aug 1, 2025	CSO for CC	Publish Public Hearing Notice for Budget	TEX. LOC. GOV'T CODE § 102.0065 (not later than 10th day before the budget hearing). 15 days
Fri, Aug 1, 2025	CSO for CC	Publish Public Hearing Notice for Tax Rate	TEX. LOC. GOV'T CODE § 102.0065 (not later than 10th day before the budget hearing). Note that the notice may not be published earlier than the 30th day before the hearing.
Mon, Aug 4, 2025	CC/Directors/CM	Budget Presentations Workshop (Budget Highlights & Tax Rate and Department Budgets)	Present highlights for funds and significant changes. Discuss supplemental requests.
Mon, Aug 4, 2025	CC	Meeting of City Council to discuss tax rate (if above no new revenue rate, take record vote and schedule public hearing)	The designated officer or employee must submit the no-new-revenue and voter-approval tax rates to the city council by August 7th, or as soon thereafter as practicable. TEX. TAX CODE § 26.04(e)
Mon, Aug 11, 2025	CC	Public Hearing on Budget - Must be 15 days after submission to CSO	Article IX Sec. 9.02E. Home Rule Charter Chapter 26 Sec.26.06(a) Property Tax Code SB2 new requirement - over 3.5% (Must be 78 days before November election)
Mon, Aug 25, 2025	CC	Public Hearing on Tax Rate (Reading of Ordinance to Adopt Budget) Meeting to adopt tax rate (Taxing unit must adopt tax rate by the later of September 29, or the 60th day after receiving certified appraisal roll)	Article IX Sec. 9.02E. Home Rule Charter Chapter 26 Sec.26.06(a) Property Tax Code SB2 new requirement - over 3.5% (Must be 78 days before November election)
Wed, Oct 1, 2025	ALL	Budget Implementation	

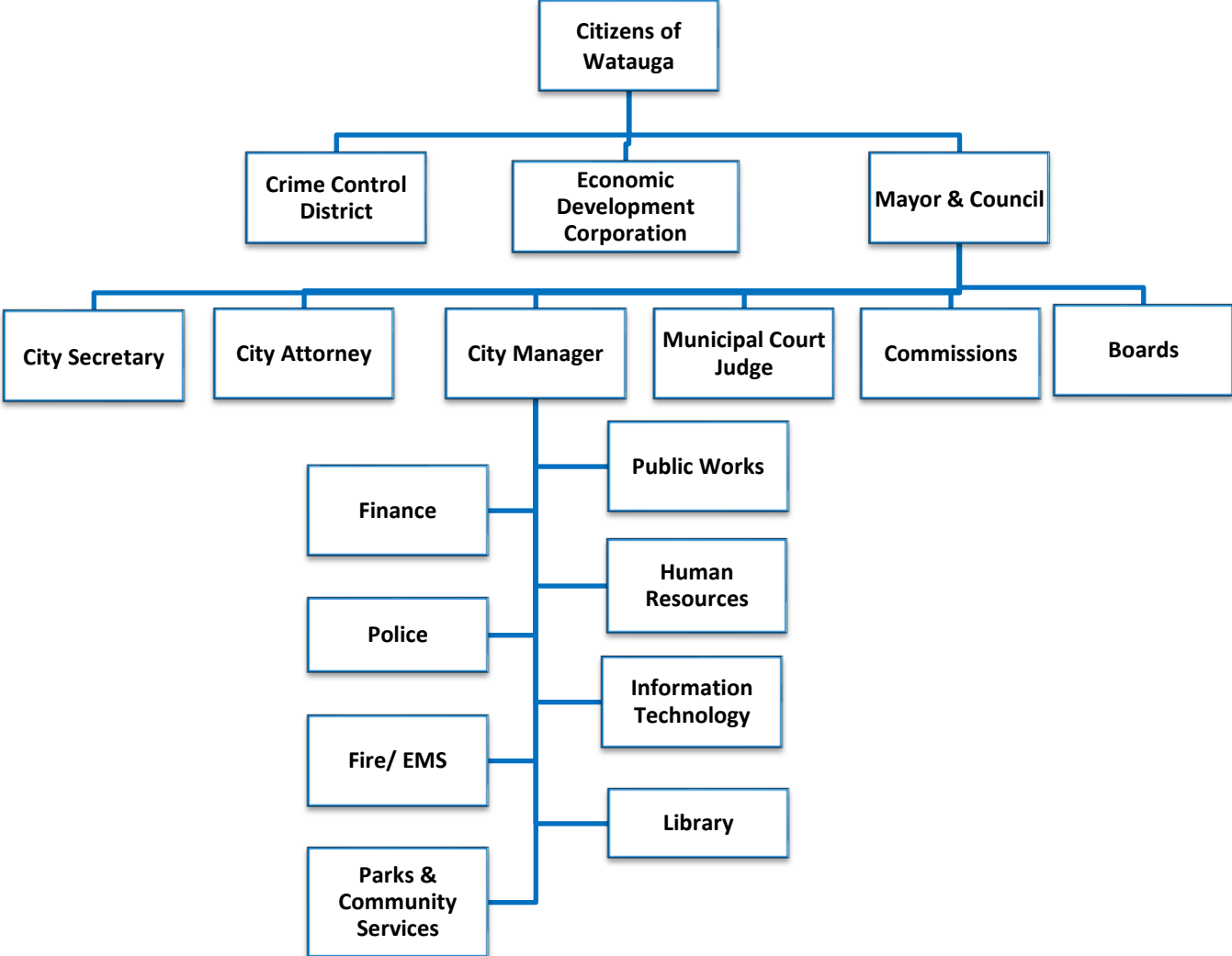
<b>Crime Control District</b>			
Mon, May 12, 2025	Director / FD	Baseline Budgets due	
Mon, May 12, 2025	Director / FD	New & Expanded Requests Submitted	
Mon, May 19, 2025	FD	Finance Dept. submits budget requests to CMO	
Mon, May 19, 2025	CM/Director/FD	Discussion of Budget	
Mon, Jun 2, 2025	CCD	Crime Board Workshop Meeting (Set the date for Public Hearings on proposed WCCPD Budget)	Meeting at 5:30PM
Sun, May 25, 2025	CSO for CCD	Publish Notice of Public Hearing	Sec. 363.204(b) Local Government Code (Not later than 10th day before hearing) 15 days
Mon, Jun 9, 2025	CCD	Public Hearing (meeting at 5:30PM)	Sec. 363.204(a) Local Government Code (Not later than 100th day before fiscal year begins) 113 days
Mon, Jun 9, 2025	CCD	Budget Adoption (meeting at 5:30PM)	Sec. 363.204(d) Local Government Code (Not later than 80th day before the fiscal year begins) 85 days
Mon, Jun 9, 2025	CC	Budget Acceptance	Sec. 363.204(e) Local Government Code (Not later than 10th day after CCD Adopts) 0 days
Fri, Jul 25, 2025	CSO for CC	Publish Notice of Public Hearing	Sec. 363.205(b) Local Government Code (Not later than 10th day before hearing - must allow 10 days before PH) 17 days
Mon, Aug 11, 2025	CC	Public Hearing	Sec. 363.205(a) Local Government Code (Not later than 45th day before fiscal year begins) 50 days
Mon, Aug 11, 2025	CC	<b>Budget Adoption</b>	Sec. 363.205(d) Local Government Code (Not later than 30th day before fiscal year begins) 50 days
<b>Wed, Oct 1, 2025</b>	<b>ALL</b>	<b>Budget Implementation</b>	

<b>Economic Development Corporation</b>			
Mon, May 5, 2025	CM / FD	Baseline Budgets submitted	CM & Finance to develop
Mon, May 5, 2025	CM / FD	New & Expanded Requests Submitted	CM & Finance to develop
Fri, May 9, 2025	CM/FD	Finance Dept. submits budget draft to CM	
Tue, May 20, 2025	EDC	Budget Workshop (Submit Budget to Board)	Set Public Hearing and Adoption dates
Fri, Jun 6, 2025	CSO for EDC	Publish Notice of Public Hearing	11 days before PH (no requirement)
Tue, Jun 17, 2025	EDC	Public Hearing	
Tue, Jul 15, 2025	EDC	Budget Adoption	45 days after submitted to Board (56 days) and allow 30 days before Council Adoption (41 days)
Thu, Jul 17, 2025	FD/CSO	Submit EDC Budget to CSO for Council agenda	30 days prior to Council adoption (39 days)
Mon, Aug 11, 2025	CC	Budget Acceptance	Set Public Hearing and Adoption dates
Mon, Aug 11, 2025	CSO for CC	Publish Notice of Public Hearing	
Mon, Aug 25, 2025	CC	Public Hearing & Budget Adoption	At least 30 days after Board submits budget to City Secretary (97 days)
<b>Wed, Oct 1, 2025</b>	<b>ALL</b>	<b>Budget Implementation</b>	

<b>City Council Dates</b>
<b>Sat, May 31, 2025</b>
<b>Mon, Jun 23, 2025</b>
<b>Mon, Jul 14, 2025</b>
<b>Mon, Aug 4, 2025</b>
<b>Mon, Aug 11, 2025</b>
<b>Mon, Aug 25, 2025</b>
<b>Mon, Sep 8, 2025</b>

<b>Deliverables by Area of Responsibility</b>
<b>DEPARTMENTAL</b>
<b>CITY SECRETARY</b>
<b>CITY COUNCIL</b>
<b>FINANCE</b>
<b>WEDC BOARD</b>
<b>WPCCD BOARD</b>

# City of Watauga



# REVENUES AND EXPENDITURES SUMMARY ALL FUNDS

Revenues	Combined Total All Funds
<b>Estimated Beginning Resources</b>	<b>\$60,459,686</b>
<b>Estimated Revenues</b>	
Taxes / Assessments	\$12,070,500
Sales Tax	\$7,996,715
Licenses and Permits	\$948,000
Franchise Fees	\$865,000
Intergovt Revenue	\$561,000
Charges for Service	\$13,260,160
Fines & Forfeitures	\$667,725
Interest on Investments	\$1,970,600
Grant Revenue	\$3,892,709
Miscellaneous	\$1,127,650
Operating Transfer In	\$3,771,750
<b>Revenues</b>	<b>\$47,131,809</b>
<b>Total Available Resources</b>	<b>\$107,591,495</b>

*Total Revenues Include ARPA Grant Funds and Tarrant County Grant Funds for Street Projects*

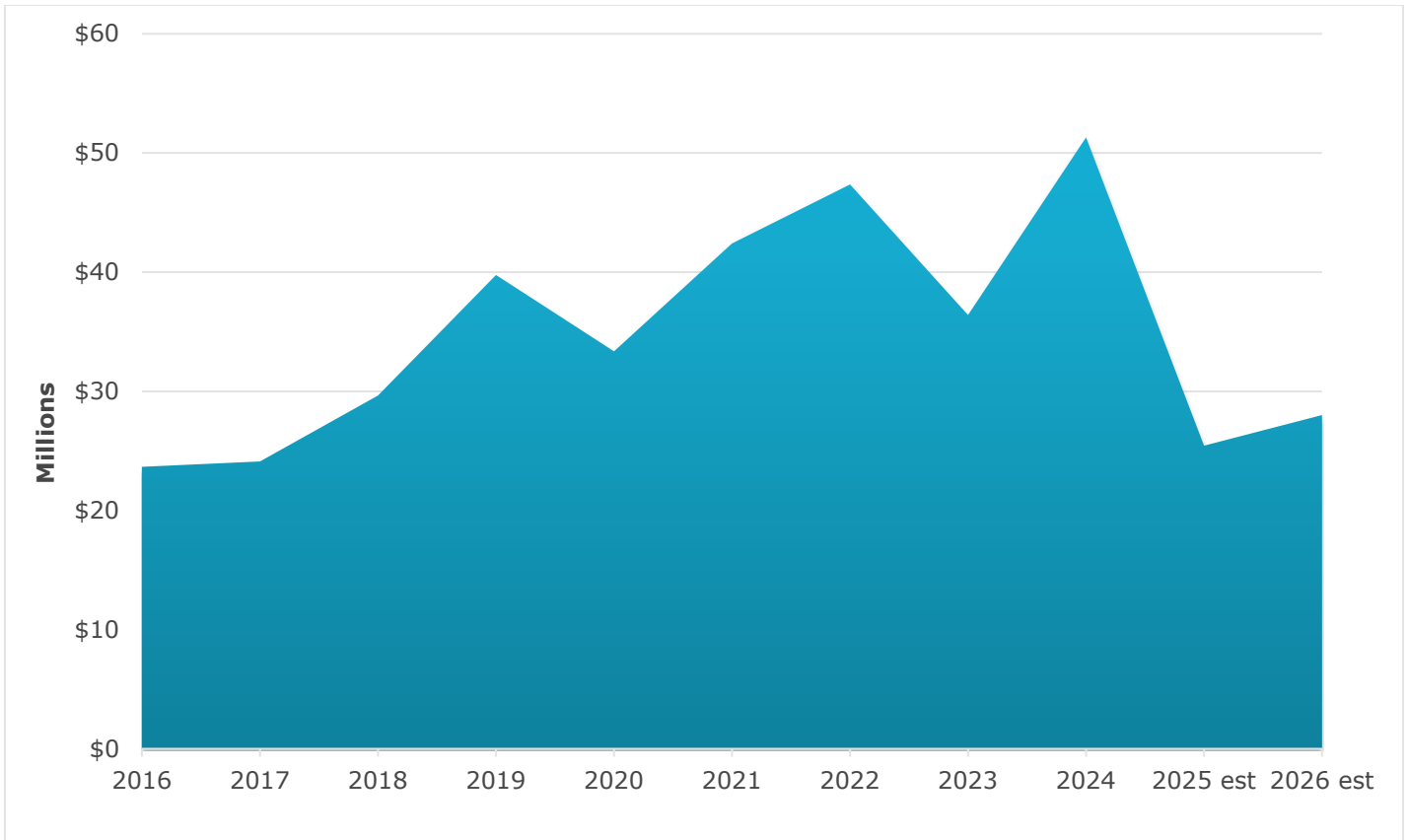
Expenditures	Combined Total All Funds
<b>Estimated Expenditures</b>	
City Manager	\$344,500
City Secretary/Admin	\$465,600
City Attorney	\$75,000
Public Works Bldg. Maint.	\$1,084,760
Human Resources	\$432,580
Public Works - Dev. Svcs.	\$380,960
Economic Development	\$223,700
Strategic Initiative Projects	\$0
Finance	\$641,800
Municipal Court	\$595,060
Library	\$1,362,000
Rec & Comm Svc	\$822,720
Parks	\$883,950
Police	\$8,031,780
Fire / EMS	\$4,343,320
Public Works	\$2,340,370
Public Works - Fleet	\$753,210
Non-Departmental	\$1,793,830
Information Technology	\$936,270
Billing & Collection	\$628,700
Water Operations	\$2,961,710
Wastewater Operations	\$3,380,020
Grant Expenditures	\$542,709
CARES/CLFRF Grant xfer	\$0
Operating Transfer Out	\$3,771,750
<b>Sub Total Operating</b>	<b>\$36,796,299</b>
<b>Capital Projects/Equip</b>	<b>\$37,112,790</b>
<b>Debt Service</b>	
Principal Payments	\$4,377,000
Interest Payments	\$1,736,533
Fiscal Agent Fees	\$4,000
<b>Sub Total Debt Service</b>	<b>\$6,117,533</b>
<b>Total Expenditures</b>	<b>\$80,014,372</b>
<b>Change in Fund Balance</b>	<b>(\$32,882,563)</b>
<b>Est. Ending Resources</b>	<b>\$27,577,123</b>
<b>% operating expenditures</b>	
\$ Requirement	\$8,868,636
%Policy Requirement	0%
<b>OVER/UNDER REQUIRE</b>	<b>\$18,708,487</b>
<b>FUND BALANCE CHANGE %</b>	<b>54.4%</b>

**COMBINED SUMMARY OF REVENUES AND EXPENDITURES  
ALL CITY FUNDS**

	General Fund	Strategic Initiative Fund 13	W/S Utility Fund 40	EDC Sales Tax Fund 04	Crime Control District Sales Tax Fund 18	Storm Drain Utility Fund 15	Capital Projects Fund 07	W/S Constr Fund 45	Internal Service Fund 22
<b>Estimated Beginning Resources</b>	\$9,230,290	\$0	\$2,657,841	\$3,241,124	\$1,117,331	\$4,663,832	\$23,177,133	\$11,109,254	\$1,848,870
<b>Estimated Revenues</b>									
Taxes / Assessments	8,321,500								
Sales Tax	5,017,715			993,000	1,986,000				
Licenses and Permits	948,000								
Franchise Fees	845,000								
Intergovt Revenue	561,000				-				-
Charges for Service	1,397,500		10,000,000			1,490,000			137,660
Fines & Forfeitures	621,425								
Interest on Investments	380,000	-	130,000	80,000	60,000	165,000	600,000	425,000	65,000
Grant Revenue							3,200,000	150,000	
Miscellaneous	445,150		529,000	2,500	146,000		-	-	
Operating Transfer In	950,250	-	50,000	-	-				346,000
<b>Revenues</b>	<b>19,487,540</b>	<b>-</b>	<b>10,709,000</b>	<b>1,075,500</b>	<b>2,192,000</b>	<b>1,655,000</b>	<b>3,800,000</b>	<b>575,000</b>	<b>548,660</b>
<b>Total Available Resources</b>	<b>28,717,830</b>	<b>-</b>	<b>13,366,841</b>	<b>4,316,624</b>	<b>3,309,331</b>	<b>6,318,832</b>	<b>26,977,133</b>	<b>11,684,254</b>	<b>2,397,530</b>
<b>Estimated Expenditures</b>									
City Manager	344,500		-						
City Secretary/Admin	277,000		188,600						
City Attorney	75,000								
Public Works Bldg. Maint.	1,084,760						-		-
Human Resources	432,580								
Public Works - Dev. Svcs.	380,960								
Economic Development	-			213,700					
Strategic Initiative Projects		-							
Finance	641,800								
Municipal Court	498,810								
Library	1,333,000								
Rec & Comm Svc	822,720								-
Parks	883,950								-
Police	5,544,530				2,487,250				-
Fire / EMS	4,343,320								-
Public Works	762,740					1,080,630	497,000		
Public Works - Fleet	513,170								
Non-Departmental	943,550		850,280						
Information Technology	785,850		150,420						
Billing & Collection			628,700						-
Water Operations			2,961,710						
Wastewater Operations			3,380,020						
Grant Expenditures									
CARES/CLFRF Grant xfer									
Operating Transfer Out	120,000	-	2,877,550	491,200	38,000	195,000			
<b>Sub Total Operating</b>	<b>19,788,240</b>	<b>-</b>	<b>11,037,280</b>	<b>704,900</b>	<b>2,525,250</b>	<b>1,275,630</b>	<b>497,000</b>	<b>-</b>	<b>-</b>
<b>Capital Projects/Equip</b>					<b>164,800</b>	<b>3,296,200</b>	<b>24,461,850</b>	<b>8,496,140</b>	<b>671,550</b>
<b>Debt Service</b>									
Principal Payments									
Interest Payments									
Fiscal Agent Fees									
<b>Sub Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>19,788,240</b>	<b>-</b>	<b>11,037,280</b>	<b>704,900</b>	<b>2,690,050</b>	<b>4,571,830</b>	<b>24,958,850</b>	<b>8,496,140</b>	<b>671,550</b>
<b>Change in Fund Balance</b>	<b>(300,700)</b>	<b>-</b>	<b>(328,280)</b>	<b>370,600</b>	<b>(498,050)</b>	<b>(2,916,830)</b>	<b>(21,158,850)</b>	<b>(7,921,140)</b>	<b>(122,890)</b>
<b>Est. Ending Resources</b>	<b>8,929,590</b>	<b>-</b>	<b>\$2,329,561</b>	<b>\$3,611,724</b>	<b>\$619,281</b>	<b>\$1,747,002</b>	<b>\$2,018,283</b>	<b>\$3,188,114</b>	<b>\$1,725,980</b>
<b>% operating expenditures</b>	<b>45%</b>		<b>21%</b>						
<b>\$ Requirement</b>	<b>\$4,947,060</b>	<b>\$0</b>	<b>\$2,759,320</b>	<b>\$138,080</b>	<b>\$505,050</b>	<b>\$255,126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>%Policy Requirement</b>	<b>25.00%</b>	<b>0.00%</b>	<b>25.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>OVER/UNDER REQUIRE</b>	<b>\$3,982,530</b>	<b>-</b>	<b>(\$429,759)</b>	<b>\$3,473,644</b>	<b>\$114,231</b>	<b>\$1,491,876</b>	<b>\$2,018,283</b>	<b>\$3,188,114</b>	<b>\$1,725,980</b>
<b>FUND BALANCE CHANGE %</b>	<b>-3.3%</b>	<b>0.0%</b>	<b>-12.4%</b>	<b>11.4%</b>	<b>-44.6%</b>	<b>-62.5%</b>	<b>-91.3%</b>	<b>-71.3%</b>	<b>-6.6%</b>

**COMBINED SUMMARY OF REVENUES AND EXPENDITURES  
ALL CITY FUNDS**

	W/S Joint Use Facility Fund 46	EDC Capital Projects 05	Fleet ILA Fund 21	Library Donation Fund 23	PEG Fee Fund 24	Municipal Court Funds 25/26/27/29	Traffic Safety Fund 28	Grant Funds 10, 12	GO Debt Service Fund 03	W/S Sewer Debt Service 42/44	Combined Total All Funds
<b>Estimated Beginning Resources</b>	\$1,397,154	\$36,088	\$212,552	\$65,412	\$156,027	\$165,768	\$34,389	\$7,921	\$1,311,089	\$20,732	\$60,459,686
<b>Estimated Revenues</b>											
Taxes / Assessments									3,749,000		12,070,500
Sales Tax											7,996,715
Licenses and Permits											948,000
Franchise Fees					20,000						865,000
Intergovt Revenue											561,000
Charges for Service			235,000								13,260,160
Fines & Forfeitures						46,300	-				667,725
Interest on Investments	-	2,000	-	100	3,500	10,000	-	-	50,000	-	1,970,600
Grant Revenue								542,709			3,892,709
Miscellaneous				5,000			-				1,127,650
Operating Transfer In	60,000								150,000	2,215,500	3,771,750
<b>Revenues</b>	<b>60,000</b>	<b>2,000</b>	<b>235,000</b>	<b>5,100</b>	<b>23,500</b>	<b>56,300</b>	<b>-</b>	<b>542,709</b>	<b>3,949,000</b>	<b>2,215,500</b>	<b>47,131,809</b>
<b>Total Available Resources</b>	<b>1,457,154</b>	<b>38,088</b>	<b>447,552</b>	<b>70,512</b>	<b>179,527</b>	<b>222,068</b>	<b>34,389</b>	<b>550,630</b>	<b>5,260,089</b>	<b>2,236,232</b>	<b>107,591,495</b>
<b>Estimated Expenditures</b>											
City Manager											344,500
City Secretary/Admin											465,600
City Attorney											75,000
Public Works Bldg. Maint.											1,084,760
Human Resources											432,580
Public Works - Dev. Svcs.											380,960
Economic Development		10,000									223,700
Strategic Initiative Projects											-
Finance											641,800
Municipal Court						96,250					595,060
Library				29,000							1,362,000
Rec & Comm Svc											822,720
Parks											883,950
Police											8,031,780
Fire / EMS											4,343,320
Public Works											2,340,370
Public Works - Fleet			240,040								753,210
Non-Departmental											1,793,830
Information Technology											936,270
Billing & Collection											628,700
Water Operations											2,961,710
Wastewater Operations											3,380,020
Grant Expenditures								542,709			542,709
CARES/CLFRF Grant xfer											-
Operating Transfer Out	50,000										3,771,750
<b>Sub Total Operating</b>	<b>50,000</b>	<b>10,000</b>	<b>227,790</b>	<b>29,000</b>	<b>-</b>	<b>96,250</b>	<b>-</b>	<b>542,709</b>	<b>-</b>	<b>-</b>	<b>36,796,299</b>
<b>Capital Projects/Equip</b>	<b>-</b>	<b>-</b>	<b>12,250</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,112,790</b>
<b>Debt Service</b>											
Principal Payments									2,754,000	1,623,000	4,377,000
Interest Payments									1,124,685	611,848	1,736,533
Fiscal Agent Fees									2,900	1,100	4,000
<b>Sub Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,881,585</b>	<b>2,235,948</b>	<b>6,117,533</b>
<b>Total Expenditures</b>	<b>50,000</b>	<b>10,000</b>	<b>240,040</b>	<b>29,000</b>	<b>10,000</b>	<b>96,250</b>	<b>-</b>	<b>542,709</b>	<b>3,881,585</b>	<b>2,235,948</b>	<b>80,014,372</b>
<b>Change in Fund Balance</b>	<b>10,000</b>	<b>(8,000)</b>	<b>(5,040)</b>	<b>(23,900)</b>	<b>13,500</b>	<b>(39,950)</b>	<b>-</b>	<b>0</b>	<b>67,415</b>	<b>(20,448)</b>	<b>(32,882,563)</b>
<b>Est. Ending Resources</b>	<b>\$1,407,154</b>	<b>\$28,088</b>	<b>\$207,512</b>	<b>\$41,512</b>	<b>\$169,527</b>	<b>\$125,818</b>	<b>\$34,389</b>	<b>\$7,921</b>	<b>\$1,378,504</b>	<b>\$ 284</b>	<b>\$27,577,123</b>
<b>% operating expenditures</b>											
\$ Requirement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,921	\$264,000	\$0	\$8,868,636
%Policy Requirement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>OVER/UNDER REQUIRE</b>	<b>\$1,407,154</b>	<b>\$28,088</b>	<b>\$207,512</b>	<b>\$41,512</b>	<b>\$169,527</b>	<b>\$125,818</b>	<b>\$34,389</b>	<b>\$7,921</b>	<b>\$1,114,504</b>	<b>\$ 284</b>	<b>\$18,708,487</b>
<b>FUND BALANCE CHANGE %</b>	<b>0.7%</b>	<b>-22.2%</b>	<b>-2.4%</b>	<b>-36.5%</b>	<b>8.7%</b>	<b>-24.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>5.1%</b>	<b>-98.6%</b>	<b>-54.4%</b>



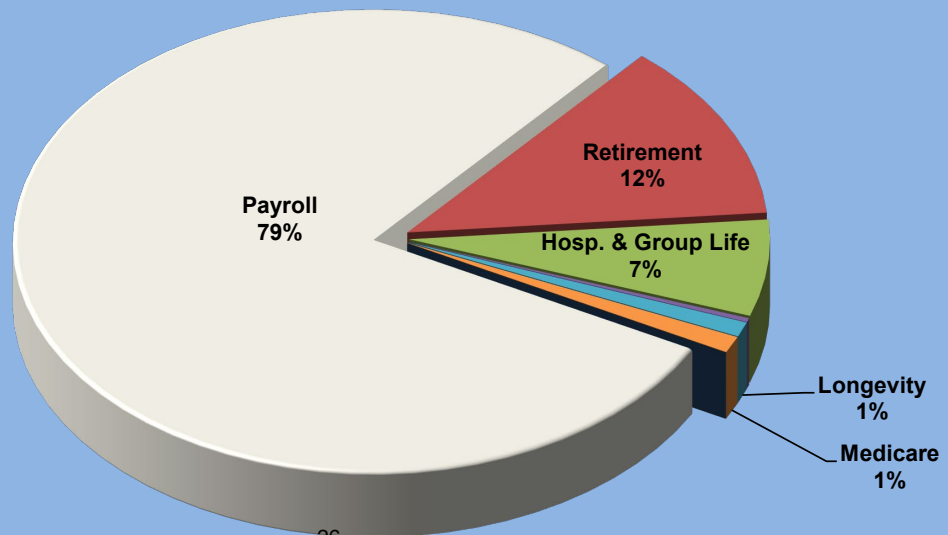
Total estimated resources at the end of FY2025-2026 are expected to be \$28 million if all capital projects are completed. Of this amount, \$8.9 million is required fund balance per the City’s financial fund balance policies. More information on these projects can be found in the Capital Projects Fund tab in this budget document.

# PERSONNEL POSITIONS (Budgeted)

	FY2024 BUDGET		FY2025 BUDGET		FY2026 BUDGET	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>GENERAL FUND</b>						
City Secretary	2.00		2.00	0.25	2.00	0.25
City Manager	2.00		2.00		2.00	
Human Resources	2.50		2.50		2.50	
Development Services Division	3.50	0.25	3.50	0.25	3.65	
Municipal Court Division	3.60	0.50	3.60	0.50	3.85	0.50
Finance	3.75	0.75	3.95	0.75	3.95	0.75
Information Technology	3.50		3.50		3.50	
Library	9.00	3.25	9.00	3.25	9.00	3.25
Recreation and Community Services	4.50	5.00	4.50	5.75	4.50	5.75
Parks	6.50	0.25	6.50	0.25	6.50	0.25
Police Division	39.00	1.00	39.80	1.00	40.80	0.50
Fire / EMS Division	27.00	3.00	27.00	3.00	28.00	2.50
Public Works Streets Division	8.75		8.75		8.75	
Public Works - Fleet Services	4.00		4.00		4.00	
Public Works - Building Maintenance	8.00		8.00		7.75	
<b>Total General Fund</b>	<b>127.60</b>	<b>14.00</b>	<b>128.60</b>	<b>15.00</b>	<b>130.75</b>	<b>13.75</b>
<b>ENTERPRISE FUNDS</b>						
Drainage Utility	6.25	1.00	7.25		8.55	
Water/Sewer Fund						
Administration	1.25		1.25		1.25	
Billing and Collections	7.50		7.50		7.50	
Information Technology	0.50		0.50		0.50	
Water Distribution	8.75		8.75		9.05	
Sewer Collections	7.75		7.75		7.75	
Total Water/Sewer Fund	25.75		25.75		26.05	
<b>Total Enterprise Funds</b>	<b>32.00</b>	<b>1.00</b>	<b>33.00</b>	<b>-</b>	<b>34.60</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>						
Crime Control District	12.00		12.00		13.00	
Municipal Court Security		0.50		0.50		0.50
Municipal Truancy Prevention	0.40		0.40		0.15	
ILA (Fund 21)					0.50	
<b>Total Revenue Funds</b>	<b>12.40</b>	<b>0.50</b>	<b>12.40</b>	<b>0.50</b>	<b>13.65</b>	<b>0.50</b>
<b>GRAND TOTAL</b>	<b>172.00</b>	<b>15.50</b>	<b>174.00</b>	<b>15.50</b>	<b>179.00</b>	<b>14.25</b>
Est. Population	23,653		24,000		24,000	
Personnel Per Capita	0.007927113		0.007895833		0.008052083	

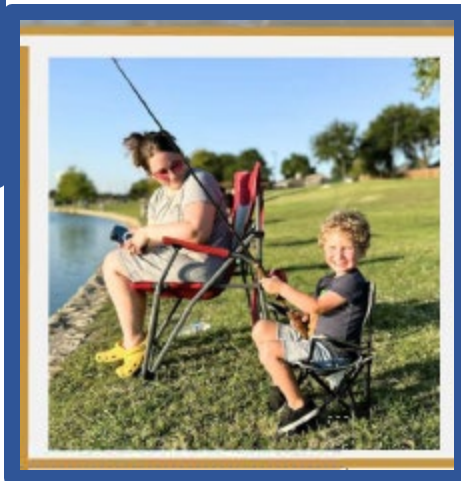
## Personnel Budget Breakdown

\$19,220,690





# BUDGET SUMMARY





## Budget-in-Brief

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The Budget-in-Brief summarizes the City of Watauga's adopted FY2025-2026 budget, covering October 1, 2025, to September 30, 2026. It outlines the City's fund structure, key revenue sources, spending priorities, and recent financial trends.

The FY2025-2026 budget reflects the City's strong financial position and commitment to fiscal responsibility. It maintains the tax rate of \$0.5702 per \$100 valuation and includes updated property valuation data received July 24th. The adopted rate supports both ongoing services and capital needs.

As a dynamic financial tool, the budget is based on historical data, current conditions, and projected trends. It serves as a guide for the next twelve-months and balances estimated revenues with essential service costs, new initiatives, and Council priorities. Even after adoption, it remains flexible, allowing for amendments in response to unforeseen changes or emerging needs.

Fund balances are used conservatively, primarily for one-time costs, and to provide as much economic relief to our citizens as possible. All fund balances remain above Council-approved minimums to ensure long-term financial stability.

## Fiscal Year 2025-2026 Financial and Economic Outlook

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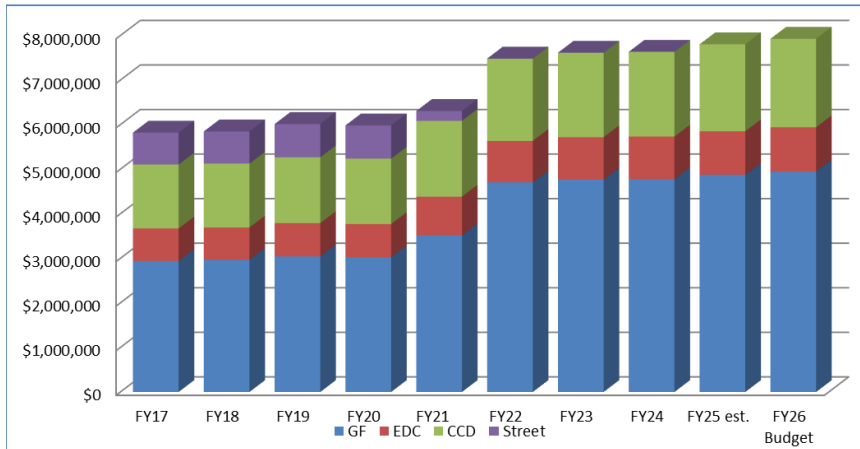
Watauga operates in a complex financial environment as part of the Dallas-Fort Worth Metroplex, home to 7.6 million people. The City, with a population of 23,806 and 97% developed land, spans four square miles.

Property taxes make up 43% of General Fund revenues, posing a challenge for future growth as the City nears build-out. Taxable property values have risen steadily, however the decision to appraise every two years by Tarrant County Appraisal District had a major impact on valuations this year. Valuations had a 1.3% increase in FY2026 compared to 7.3% in FY2025.

## Sales Tax History

Sales tax contributes 26% to the City’s General Fund revenues. FY2024-2025 receipts are trending 1% below budget but 2% above the prior year. FY2025-2026 projections anticipate a modest 1.5% increase.

The City’s strategic focus on economic development—including business attraction and corridor revitalization—aims to reduce reliance on property taxes and expand the sales tax base. These efforts remain a top priority.



## BUDGET HIGHLIGHTS – ALL FUNDS

Total revenues across all funds for FY2025-2026 are projected at \$47.1 million, including \$3.89 million in grant funding from the American Rescue Plan Act and Tarrant County street funding. Property and sales taxes make up 43% and 26% of total revenue, followed by charges for services (27%).

The City’s revenue projections are primarily based on historical trends, adjusted for economic conditions and rate changes.

The total budget, including fund transfers and capital projects, is \$80 million—a \$5 million increase from FY2024-2025. This increase is due to shifts in capital funding, debt service, and personnel costs. Capital projects and equipment funding is budgeted at \$37 million, up from \$33.6 million in FY2024-2025. Detailed information on the Capital Improvement Projects and Capital Outlay Plan can be found within this budget document.

Expenditure categories include:

- **Personnel Services** – Salaries, benefits, and retirement contributions. The City participates in the Texas Municipal Retirement System (TMRS).
- **Supplies** – Operational items such as office supplies, uniforms, fuel, and tools.
- **Maintenance** – Contracts and services to maintain City assets, including streets, vehicles, and software.
- **Contractual/Sundry** – Legal, financial, and utility services, as well as inter-fund transfers and debt service payments.

- **Capital Outlay** – Major purchases over \$10,000 with a lifespan of 5+ years, including infrastructure (streets and water and sewer projects) and equipment. These are planned through the City’s multi-year Capital Improvement and Capital Outlay Plans, as shown in their respective sections of this budget document.

## Personnel, Compensation, and Benefits

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Retaining and attracting qualified staff remains a top priority. Staffing changes, retirements, and recruitment challenges have significantly impacted City operations in recent years.

### **Personnel Highlights**

- ✓ Since FY2021-2022, the City has steadily restored positions cut during the pandemic and added staff to meet growing service demands.
- ✓ 13.25 full-time equivalents (FTEs) were added, 7.25 restored and 6.0 new, per the Personnel Enhancement Plan.
- ✓ ARPA funding initially supported 7 FTEs later reduced to 6.0. By FY2024-2025, these positions were fully absorbed in the General Fund.

### **FY2025-2026 Staff Investments**

- Education pay increases for civil service employees
- Continued civil service step increases
- 1–3% merit increases for general government staff based on evaluations
- 3% cost-of-living adjustment (COLA) for all employees

### **New Positions (Partial-Year Funding to Limit Budget Impact)**

- **Public Works:**
  - Administrative Assistant (1.0 FTE)
  - 1 Maintenance Worker I (1.0 FTE)
- **Police Department:**
  - Kennel Technician converted from part-time to full-time (0.5 FTE)
- **Fire Department:**
  - Administrative Assistant converted from part-time to full-time (0.5 FTE)

Other new positions include a second School Resource Officer (1.0 FTE) funded in CCD at 35%.

Minor reclassifications are also proposed, with minimal budget impact. The City's TMRS contribution rate will decrease slightly from 17.04% to 17.02%.

## **Health & Benefits**

While medical insurance was originally projected to increase by 20%, the renewal came in at a 1.2% decrease. The City continues to fund dependent coverage and continues employer HSA contributions. The tiered premium-sharing model, introduced in FY2023, remains in place. Dental and vision increased by 3% and 22.5%, respectively.

## **Employee Programs**

Employee engagement and development continues to be a priority this fiscal year. The budget includes funding for:

- **Citywide events and team-building programs**
- **Supervisor and safety training**
- **WataugaFit** – the City's wellness initiative focused on reducing chronic illness, absenteeism, and medical costs
- **Tuition reimbursement** – to support professional development

Continued programs from prior years include:

- **Employee of the Month and Excellence Awards** – recognizing outstanding service
- **Referral Incentive Program** – encouraging staff to help attract qualified applicants

## **Other Programs and Initiatives**

The budget funds multiple vehicles, equipment, and technology upgrades, many identified in the 5-Year Capital Outlay Plan. Highlights include:

### ➤ **Public Works**

- HVAC and Fire Alarm Replacements
- Paint Striper
- Heavy Duty Truck (1)

- **Fire Department**
  - Ambulance (est. \$525,000)
  - Radios
- **Police Department**
  - Flock Safety Camera Expansion
  - Vehicles (2), CCD Funded
- **Information Technology**
  - Hardware/Software Replacements
- **Parks, Recreation**
  - Fitness equipment replacements
  - Perennial Plant replacement
  - Light Duty Trucks (2)

## Capital Projects

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The City's 5-Year Capital Improvement Plan (CIP) guides investment in infrastructure, parks, and public facilities. It outlines funding availability and estimated costs for planned projects and is in the Capital Projects section of this document.



For FY2025-2026, approximately \$37 million is allocated to capital projects, including:

- ❖ **Street Projects:** Continued work on Whitley Road, Hightower Road (Phase I)
- ❖ **Park Improvements:** Renovations and equipment
- ❖ **Utility Projects:** Water, sewer, and storm drain enhancements
- ❖ **Facility Improvements:** Building improvements in various facilities

The **2025 Certificates of Obligation** will fund:

- Ambulance acquisition
- Streets
- Sidewalks
- Water/sewer main repairs

Projects supported by the Economic Development Corporation include a food truck park at Capp Smith Park.

In total, \$37 million is budgeted for general capital projects and equipment. The projected year-end fund balance is \$2 million, assuming all projects are completed. Unused funds will roll over to the next fiscal year.

Capital equipment identified needs include \$1.6 million in vehicles, equipment, facility and technology needs, to include the ambulance estimated at \$525,000. More information can be found in the Capital Outlay section of this document.

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## General Fund

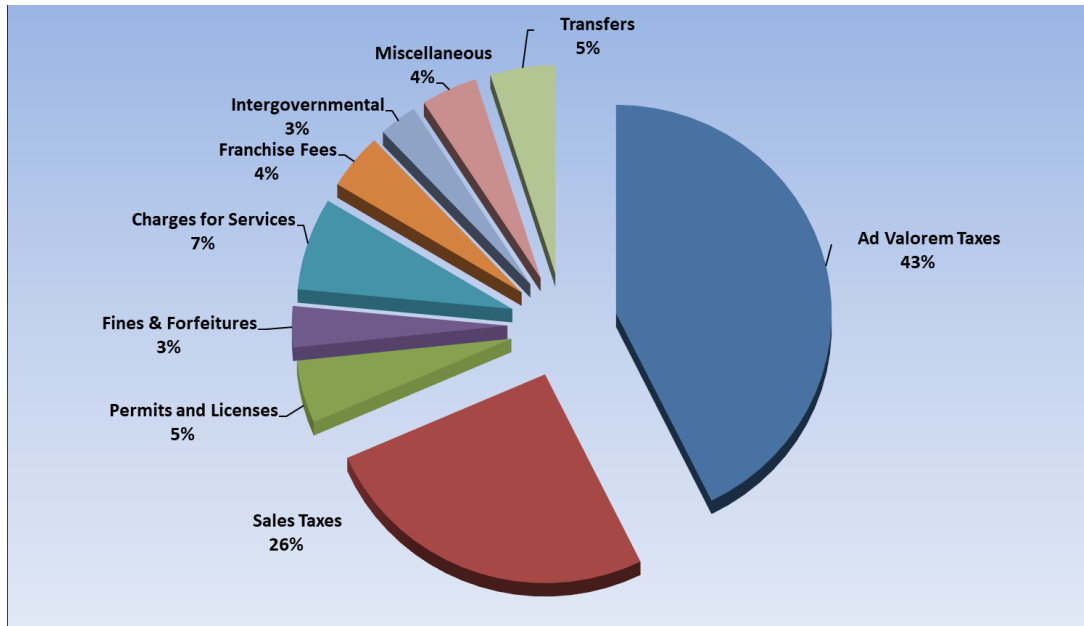
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### **General Fund Revenues**

The FY2025-2026 General Fund budget totals \$19.8 million, a 2.9% increase (\$514,480) over the prior year.

Growth is projected in several areas:

- **Property Taxes:** The City's largest General Fund revenue source, comprising 43% of revenues. Certified property valuations increased 1.3%, bringing total net taxable values to \$2.3 billion. Tarrant Appraisal District (TAD) provides the certified roll that reflects all taxable property in the City as of January 1, 2025. The City Council sets the tax rate based on the debt rate required to pay the City's General bonded indebtedness and funds needed for maintenance and operations to support the General Fund.
- **Sales Taxes:** Contribute 26% of revenues. FY2024-2025 collections are 1% below budget, but 2% above the prior year. FY2025-2026 projections are conservatively set 1.5% above current year-end estimates.
- **Other Revenue Sources:**
  - **Utility Franchise Fees (4%):** Revenues from utility use of public rights-of-way.
  - **Licenses & Permits (5%):** Stable, with expected gains from new developments.
  - **Charges for Services (7%):** Includes EMS, recreation, and developer reimbursements.
  - **Fines & Forfeitures (3%):** Court fines and related collections.
  - **Miscellaneous Revenue (4%):** Investment income, property sales, and tower rentals.
  - **Transfers In (5%):** Contributions from enterprise and special revenue funds.

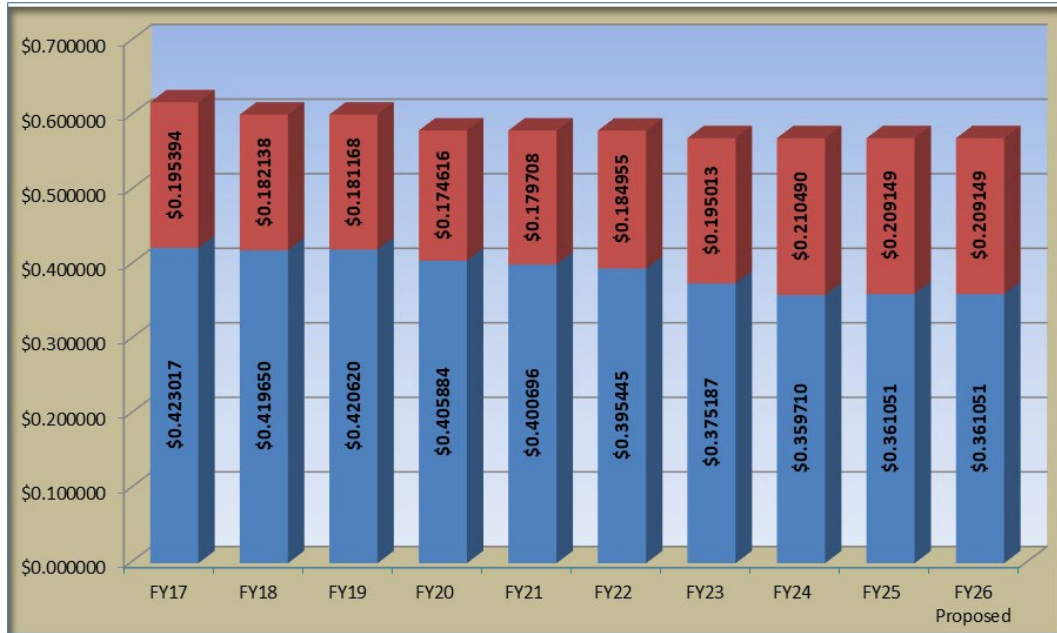


- Based on certified values from TAD (\$2,314,719,086), property valuations increased 2% over the prior year. Estimated Net Taxable Values are \$2,332,833,827, a 1.3% increase over the prior year. In FY2024-2025, valuations increased by 7.3%, compared to an increase of 11% in FY2023-2024.
- The tax rate for FY2025-2026 is \$0.5702/\$100 of valuation and maintains the current tax rate and brings in additional revenue to cover cost increases. The tax rate is based on higher valuations and funds quality service levels and programs and ensures new debt service requirements are met for capital projects in the City. The tax distribution rate for FY2025-2026 compared to FY2024-2024 is as follows:

	<u>FY2024-2025</u>	<u>FY2025-2026</u>
Maintenance and Operations:	\$0.359710/\$100	\$0.391659/\$100
Interest & Sinking	\$0.210490/\$100	\$0.178541/\$100
<b>TOTAL TAX RATE:</b>	<b>\$0.570200/\$100</b>	<b>\$0.570200/\$100</b>

Estimated collections for the current year have been computed at approximately 100% of net taxable value for the interest and sinking (I&S) portion of the tax rate. The City's historical tax rate and distribution is shown below:

## PROPERTY TAX DISTRIBUTION HISTORY



Please see Budget Ordinances and Notices section for computation of tax rates

## 10 YEAR HISTORY OF PROPERTY TAX RATES

	M&O	I&S	TOTAL
FY17	\$0.423017	\$0.195394	\$0.618411
FY18	\$0.419650	\$0.182138	\$0.601788
FY19	\$0.420620	\$0.181168	\$0.601788
FY20	\$0.405884	\$0.174616	\$0.580500
FY21	\$0.400696	\$0.179708	\$0.580404
FY22	\$0.395445	\$0.184955	\$0.580400
FY23	\$0.375187	\$0.195013	\$0.570200
FY24	\$0.359710	\$0.210490	\$0.570200
FY25	\$0.361051	\$0.209149	\$0.570200
FY26 adopted	\$0.361051	\$0.209149	\$0.570200

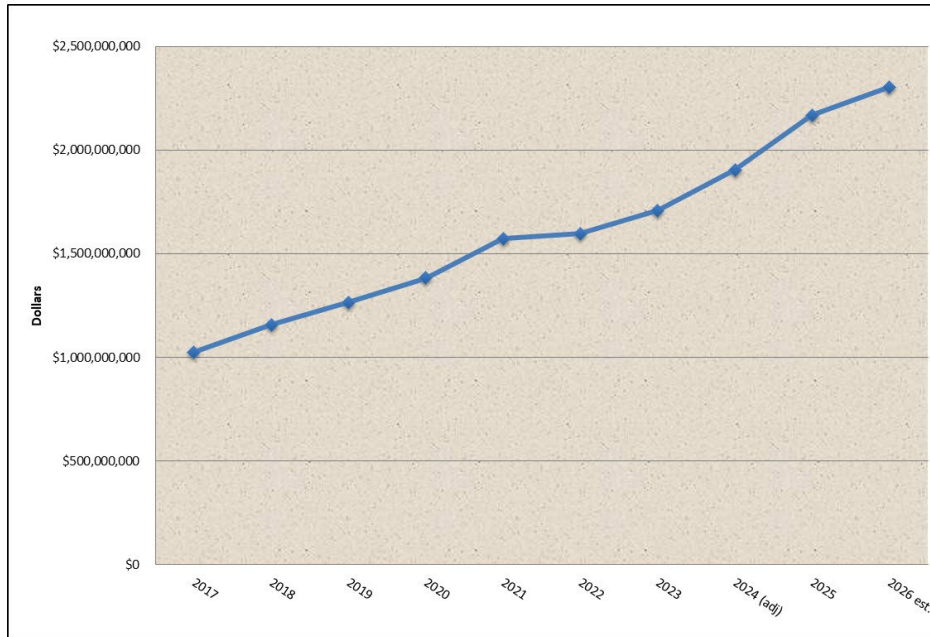
*Distribution of Tax Rate*

*M&O rate funds the General Fund (Police, Fire, Library, etc.)*

*I&S rate funds the City's debt service payments for debt issued for capital projects.*

As shown in the table below and the Assessed Value of Taxable Property Graph, City valuations have experienced significant growth in the last ten years. In FY2022 property valuations increased 7% over prior year, and in FY2023, valuations increased 11%. FY2024 valuations increased 13% over the prior year and 7.3% for FY2025. For FY2026, valuations have increased 1.3%

**ASSESSED VALUE OF TAXABLE PROPERTY HISTORY**



The City's collection rates for property taxes are strong at approximately 99%-100% annually.

**TABLE OF TRENDS IN ASSESSED VALUES, RATES, AND LEVIES**

Year Ending Sept. 30	Assessed Value of Taxable Property (Adjusted)	Tax Rate/\$100 of valuation	Tax Levy	Current Year's Taxes Collected	% Current Levy Collected
2016	\$ 1,024,630,104	0.618718	\$ 6,325,757	\$ 6,262,499	99.00%
2017	\$ 1,157,125,543	0.618411	\$ 7,051,792	\$ 6,969,084	98.83%
2018	\$ 1,265,325,039	0.601788	\$ 7,487,384	\$ 7,401,975	99.20%
2019	\$ 1,382,731,351	0.601788	\$ 8,040,121	\$ 8,014,638	99.68%
2020	\$ 1,573,355,021	0.580500	\$ 8,780,923	\$ 8,693,114	99.00%
2021	\$ 1,597,254,264	0.580404	\$ 8,894,923	\$ 8,810,156	99.05%
2022	\$ 1,708,914,183	0.580400	\$ 9,440,143	\$ 9,373,453	99.29%
2023	\$ 1,903,634,822	0.570200	\$ 9,994,389	\$ 9,979,926	99.86%
2024 (adj)	\$ 2,167,206,911	0.570200	\$ 11,539,609	\$ 11,229,260	97.31%
2025	\$ 2,303,104,957	0.570200	\$ 12,225,000	\$ 11,827,169	96.75%
2026 est.	\$ 2,332,833,827	0.570200	\$ 12,070,500	n/a	n/a

The average taxable value of a home in Watauga this year is \$237,352, an decrease of .30%, or \$710.00 from last year's average taxable value of \$238,062. The annual City property tax on the average home at the tax rate of \$0.5702/\$100 is \$1,354, a decrease of \$4.05 from the prior year. This represents a monthly cost of \$112.88, or \$3.71/day for the City to provide services such as the day-to-day operations of the City including 24-hour police, fire and EMS Service, public works, parks and recreation, library services, building inspections, code compliance, and other essential City services.

The City is landlocked and approximately 97% built out, however, in the City and surrounding area, there has been substantial growth in residential and commercial property valuations over the last several years. In future years, growth is forecasted to slow to 2-3% annually.

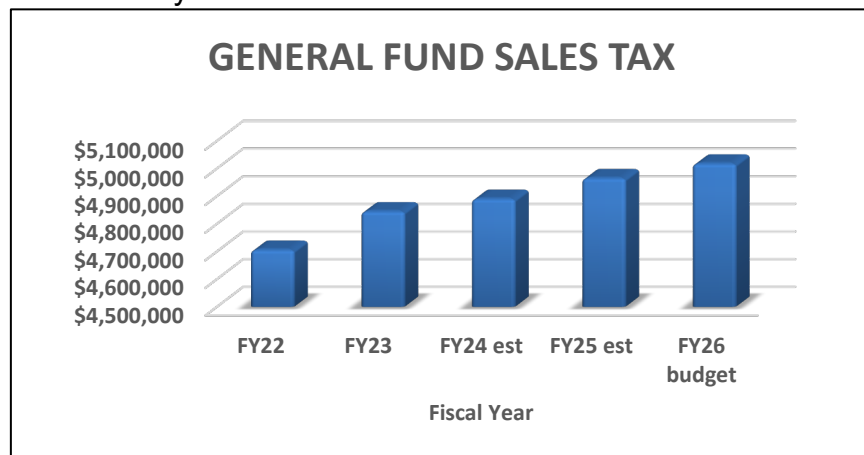
Ad valorem taxes are billed on October 1 of every year and are due on or before January 31 of the next calendar year. Projections for delinquent tax revenues for those collected after January 31 are based on conservative prior years' experience, as well as interest and penalties on delinquent ad valorem taxes.

The City is in two different independent school districts (ISDs); so, overlapping property taxes vary by what section of the City in which a property is located. The City's portion has historically been less than one-fourth of the entire property tax bill for the area.

The City offers a \$40,000 senior citizen exemption from assessed values and has incorporated the over-65 and disabled citizen tax freeze. All other exemptions for disabled persons and veterans are as stipulated by State law.

### Sales Tax Collections

The second major financial consideration that guides the development of the budget for the upcoming year is the projection of sales tax revenues. The City's 1.25% share of all local taxable sales are remitted by merchants to the State Comptroller's Office and then distributed to the City monthly. Sales tax revenues comprise 26% of General Fund (GF) revenues. The City has experienced volatile sales tax receipts this fiscal year which are up 2% from prior year-to-date. Sales tax for FY2025-2026 is projected to be 1.5% above the current year-end forecast for the 1.25 cent sales tax.



Sales Tax revenue for the City is subject to the general economic environment of the DFW Metroplex. The City continues to see growth in economic activity for current businesses and continued online sales tax growth.

**Other Taxes** - Include receipts from the operation of bingo halls in the City.

**Utility Franchise Fees** – Consists of a percentage of local gross receipts remitted to the City for the use of the City’s right-of-way by privately owned utility companies (electric, telephone, gas, waste/recycling collections, and cable) providing services to Watauga citizens. This can be for utility lines or the use of our streets for their vehicles. Revenues are based on the terms of a franchise agreement between the City and each company. Most franchise revenue is based on a percentage of gross revenues from the utilities.

Projected revenues for these fees are generally based on population estimates. The Texas Legislature passed Senate Bill 1152 which undercuts the collection by cities of right-of-way rental fees from companies that provided both cable and telecom services. Beginning January 1, 2020, these companies now pay the greater of the two charges measured on a statewide basis, but not both and the City has seen a significant decline in these revenues as a result. These fees currently total 4% of General Fund revenues.

**Licenses and Permits** – This includes construction permit fees, animal licenses, electrical and plumbing licenses and other licenses and permits. Historically, this revenue has fluctuated due to construction activity in the City; however, as the City is approximately 97% built out, this revenue is not expected to increase substantially. The new planned developments at Capp Smith Park will bring increased revenues in FY2025-2026.

Projections are based on historical issuance of permits and the expectations of inspectors and economic development staff for new permits and buildings. This revenue source is estimated to bring in 5% of General Fund revenues for FY2025-26.

**Intergovernmental Revenue** – Intergovernmental revenue makes up 3% of General Fund revenues and comes from payment-in-lieu-of-tax (PILOT) transfers from City-owned utilities, based on a percentage of water, sewer, and storm drain revenues. These are like right-of-way fees charged to private utilities and are projected based on utility revenue forecasts.

**Charges for Services** – Charges for Services account for 7% of General Fund revenues and include recreation fees, EMS charges, developer reimbursements, and other service fees. Projections are based on historical usage and current rates. Increased participation in new recreation programs and continued growth in ambulance collections—boosted by a second unit added in FY2020-21—have driven recent revenue gains.

**Fines and Forfeitures** - Accounting for 3% of General Fund revenues, these include municipal court fines for misdemeanors, code enforcement citations, and related court fees. Library overdue fines were discontinued in FY2020-21.

**Miscellaneous Revenue** – This includes interest earned on the investment of General Fund cash, proceeds from the sale of surplus City property, cell phone tower rent revenues and other various revenues. Interest earnings are expected to decrease slightly from FY2024-25 based on the assumption that the Fed will lower interest rates in the upcoming year. These revenues comprise 4% of total revenues.

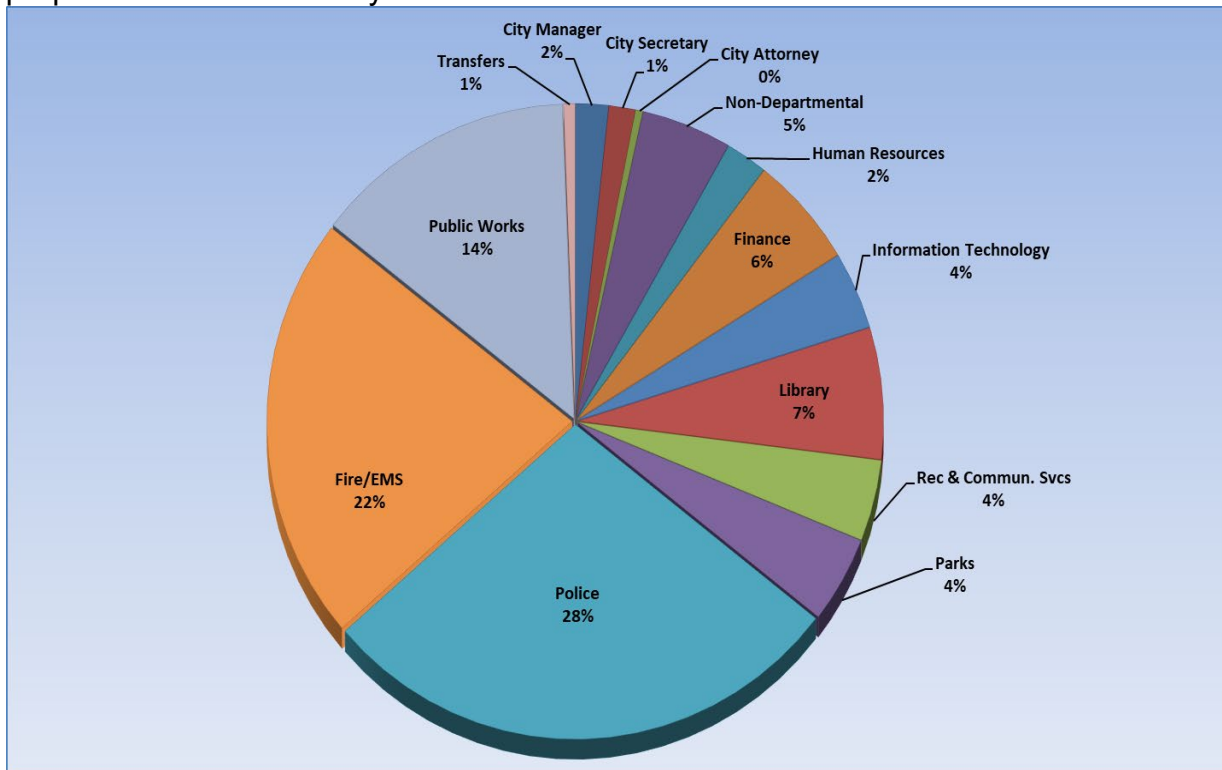
**Transfers In** – Transfers in are comprised of funds transferred from another fund for general and administrative fees or obligations that the General Fund provides. The contributing funds include the proprietary funds (Water and Sewer, Storm Drain) and special revenue funds (Crime Control and Economic Development Fund). These are projected at 5% of General Fund Revenues.

**General Fund Expenditures**

The operating expenditures (including transfers) for the General Fund totals \$19,788,240. This is a 2.9%, or a \$514,480 increase over last year’s budgeted expenditures, including transfers.

Personnel expenditures make up 73% of the General Fund’s budget. A total of 2.5 full-time equivalent positions were added to the general fund this year. In the FY2025-26 budget, medical insurance costs decreased approximately 1.2%, and the City’s TMRS (retirement funding) decreased by .71%. Also included is a 3% cost of living for all employees, civil service step increases, and a merit increase for general government employees. Police and Fire expenditures make up 50% of the General Fund Budget.

The General Fund expenditures include \$50,000 of contingency funds for unforeseen events or emergency purchases during the year. Street overlays are proposed to be funded by 2025 debt.



There will be a utilization of fund balance for one-time expenditures and programs in the amount of \$300,700 for this year and the projected ending fund balance for FY2025-26 is \$8,929,590, which equates to 45% of operating expenditures in reserves.

This is above the minimum target policy of twenty-five percent (25%) by approximately \$4.01 million which may be used in future budgets for one-time expenditures, such as funding of capital projects.

### **General Fund Debt Service Fund**

As discussed in the General Fund section above, the City bases its ad valorem tax rate on the certified appraisal roll provided by the Tarrant Appraisal District (TAD). A combined tax rate is adopted each year by the City Council that funds 1) the use and support of the general fund (maintenance and operations rate) and 2) to finance the City's Debt Service Fund (referred to as Interest and Sinking, or I&S rate) for payment of annual principal and interest due on outstanding general indebtedness. This is the portion obligated for debt service payments and is projected on payments as specified in debt obligations. The fund receives a transfer-in from the Economic Development Corporation for its payment of various economic development and parks projects within the City.

The City has existing long-term debt issued for the construction of capital facilities, infrastructure, vehicles, and equipment. The debt service requirement for principal and interest payments and fiscal agent charges totals \$3,881,585. This amount includes debt service for the 2025 Certificates of Obligation debt issuance for projects included in the General Capital Project Fund and listed below. The ending fund balance is projected to be \$1,378,504.

### **General Capital Projects Fund**

The General Capital Projects Fund provides the basic resource for general government projects such as streets, parks, public facilities, equipment, and other infrastructure needs. Many of these projects are funded from debt issuance proceeds and the remaining are funded by a transfer in from the General Fund. Other revenues include interest income on investments and proceeds of the sale of surplus property.

The following projects will be funded this year:

- ✓ Sidewalk program: \$500,000.
- ✓ Engineering costs have been funded at \$30,000 in anticipation of additional needs throughout the City.
- ✓ Continuation of the Whitley Road street projects, and parks projects are funded by the 2018, 2020, 2021 Certificates of Obligation proceeds and Tarrant County Grant. These projects are continued from prior years.
- ✓ Continuation of Hightower Street Project

- ✓ The Watauga Road Street project's engineering and design
- ✓ The 2025 Certificates of Obligation will fund various projects such as building improvements at City facilities, an ambulance, streets and sidewalks, Quail Meadows engineering, and water/sewer infrastructure.
- ✓ Food truck park project at Capp Smith Park funded with the 2025 Certificates of Obligation

General capital projects and equipment expenses for this year are projected at \$24,461,850. The ending Fund Balance is forecast to be \$2,018,283 if all projects are completed by fiscal year end. See the General Capital Projects Fund for a more detailed description.

### **Strategic Initiative Fund**

The Strategic Initiative Fund was created in FY2015-2016 to fund the strategic initiatives identified as priorities by Council. The funding source for this fund is through General Fund transfers. Last year the City closed out the use of the Strategic Initiative Fund and moved some of the balance to the General Fund for future projects. The fund balance is expected to be \$41,529. The previous expenditures in this fund included \$30,000 for the home revitalization program through the Tarrant County HOME program that has been moved to the Development Services in the General Fund. The General Fund will continue to fund Council initiatives in future years.

## **Special Revenue Funds**

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### **Economic Development Corporation**

The Economic Development Corporation (EDC) is funded by a ¼ cent sales tax and funds economic development activities and quality of life projects in the City. Voters approved a 1/2 cent sales tax under Section 4B of Article 5190.6, Vernon's Texas Civil Statutes with an effective date of October 10, 1994. In May 2012, Voters approved a reallocation of 1/4 cent for the Watauga Parks Development Corporation to go towards Street Maintenance, effective October 2012. In FY2018-19, the Corporation was renamed the Watauga Economic Development Corporation (EDC). Funds can only be used for economic development activities and projects and funds are administered under the supervision of the Economic Development Corporation Board of Directors. The City Council retains final oversight authority and must approve the EDC's programs and expenditures.

Sales tax revenues are projected to be \$993,000 for FY2025-FY2026. The ¼ cent share of all local taxable sales are remitted by merchants to the State Comptroller's Office and then distributed to the City monthly. This represents approximately 92% of total revenue for the Economic Development Corporation Fund.

The budget for this fund includes funding for the completion of various economic development initiatives as guided by the Corporation's strategic plan that was developed in FY2019-20 and updated in FY2020-21. Expenditures are budgeted at \$704,900. The ending fund balance is projected to be \$3,611,724.

The EDC Capital Fund Budget includes \$10,000 in contingency funding for projects that may be considered for funding for the fiscal year. The projected ending fund balance is \$28,088.

### **Crime Control and Prevention District Fund**

The Watauga Crime Control and Prevention District (WCCPD) was established in March 1996 under Local Government Code Chapter 363 and reauthorized most recently on May 1, 2021, to account for a one-half sales tax to fund officers and purchase additional equipment and supplies for law enforcement purposes. The fund is administered by a Board of Directors, which is currently made up of the Mayor and all Council Members.

The sales tax represents 94% of total revenue for the WCCPD. Sales tax revenues generated from this ½ cent sales tax are projected at \$1,986,000, flat with prior year budget. Total revenues are forecast to be \$2,192,000. The FY2025-2026 operating budget is \$2,690,050 which includes \$164,800 for equipment and replacement vehicles. Ending fund balance is projected to be \$619,281.

### **Library Donation Fund**

Revenues represent donations made by customers as part of utility bill payment. Funds are used to purchase additional library supplies such as books, audio and video, periodicals, and other types of supplies. Projections are based on historical trend of donations, which have declined in the last several years.

Estimated revenues received by donations for this fund are expected to be \$5,000 and make up approximately 98% of the Library Donation's fund's total revenues. The adopted budget expenditure of \$29,000 for capital outlay will leave an estimated ending fund balance of \$41,512.

### **PEG Fee Fund**

This fund was created in FY2017-2018 to comply with SB1087 and to account for a 1% PEG (public, educational or governmental) fee received from Cable Providers operating

in the City. Revenue estimates are conservative, and fees are estimated to be \$20,000 for FY2025-2026. Expenditures are budgeted at \$10,000 this fiscal year for capital projects. Expenditures can only be spent on capital items for the local access channel as described by federal law. The estimated ending fund balance is \$169,527.

### **Municipal Court Revenue Funds**

Revenues for the Security Fund, Technology Fund, Truancy Prevention Fund, and Jury Fund come from a \$4.90, \$4.00, \$5.00, and \$0.10 fee, respectively, on each citation for which there is a conviction. Thus, as citations fluctuate up or down, these revenues increase or decrease. For FY2025-26, revenues are forecasted at \$56,300 for all these funds combined.

For each municipal court fund, funds can be used for only specific purposes that are outlined under the provisions of the Code of Criminal procedures or changes under Senate Bill 346. Expenses are for technology improvements for the Court office, a portion of the Juvenile Case Manager salary, a part-time Deputy City Marshal and upgraded ticket writers. The total budget for this year is \$96,250, leaving combined fund balances of \$125,818.

### **Grant Funds**

The **American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (CLFRF)** provided funding to local governments to broadly respond to the COVID-19 public health emergency and restore governments to pre-pandemic staffing levels and for the provision of general government services. Two tranches of payments were made to local governments serving populations under 50,000. The City received a total of \$6.072 million in CLFRF funding to be obligated by 2024 and fully expended by December 2026.

In July 2022, the City Council approved the Spending Plan Framework for the ARPA funds. All remaining funds were allocated in the FY2024-2025 budgeted. There should be a remaining balance of \$0 at the end of FY2024-2025, provided all projects are completed as planned.

## **Proprietary Funds**

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### **Storm Drainage Fund**

A \$11.00 fee per month per residential utility account was adopted through the Code of Ordinances, to enhance drainage of properties within the City. Commercial accounts are charged a uniform rate, but the amount charged is based on impervious area. The fee is billed and collected through the Utility Billing Office and is 99.8% of the Storm Drain Utility

Revenues. Projections are based on the active accounts and rate charges. The last fee review was conducted in FY2024.

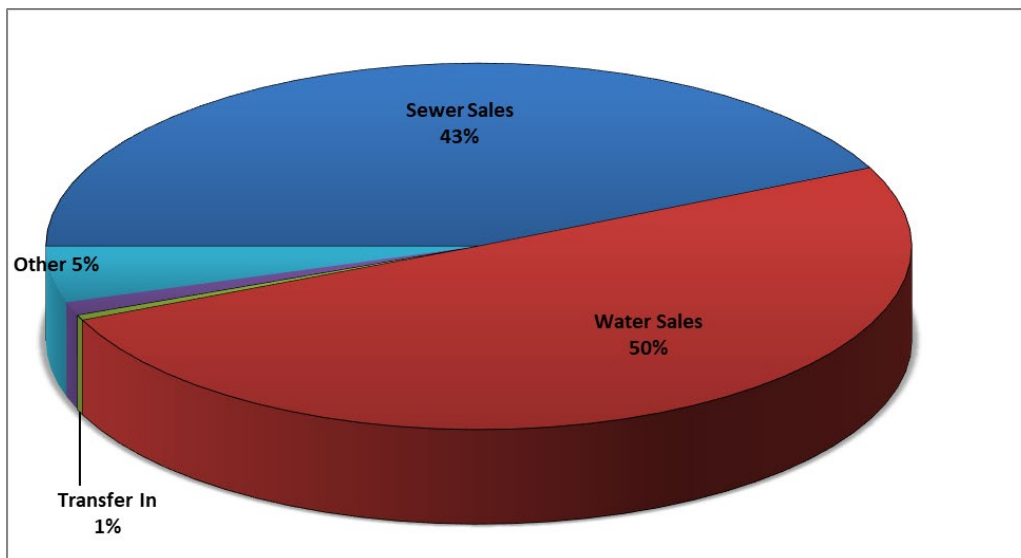
Total charges for services are forecast to be \$1,490,000 for service charges, with total revenues of \$1,655,000. Total expenditures are \$4,571,830. The operating expenditure budget is \$1,080,630 with additional transfers to other funds in the amount of \$195,000. This year, \$3,296,200 in capital projects are included in the budget to include the drainage portion of Whitley Road Phase 5, Bunker Hill drainage and Echo Hill. The projected ending fund resources will be \$1,747,002 if all budgeted capital projects are completed.

### **Water and Sewer Fund**

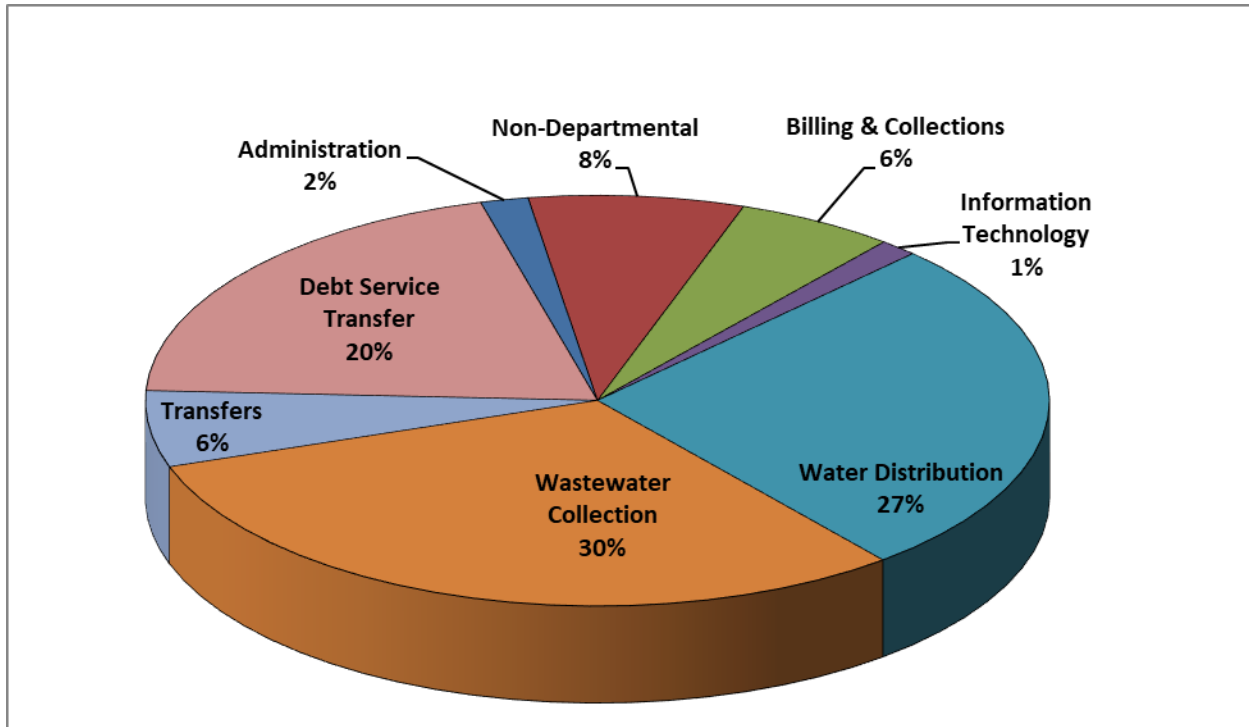
The Utility Billing Office bills and collects revenues from the sale of potable water and the disposal of sewage discharge for single and multifamily residential buildings and commercial facilities inside the City. Projected revenues for these fees are generally based on population estimates, although weather conditions play a significant factor in revenues received. The City is 97% built out and increases in customer accounts are projected to remain flat in future years.

Water and sewer sales constitute 93% of the Water and Sewer Utility Fund revenues. Other revenues such as penalty revenue, service charges, interest and transfers make up 7% of the total revenues. Total charges for water and wastewater services are forecast to be \$10,000,000, with total revenues of \$10,709,000 and total available resources are \$13,366,841.

The City contracts with the City of Ft. Worth for wastewater treatment and the City of North Richland Hills for water purchases. Wastewater collection and treatment costs have risen drastically in the last two fiscal years.



Expenditures for water purchases and sewer treatment services also vary based on customer usage and weather. Total expenses are estimated as \$11,037,280. These expenditures include an increase in our wholesale wastewater costs by the City of Ft. Worth.



The fund is anticipated to have an ending fund balance of \$2,329,561 which is a 21% reserve level at the end of FY2025-2026. The City's reserve policy is a 25% balance.

### **Fleet Interlocal Agreement Fund**

In FY2019-2020, the City began to contract with surrounding cities to provide fleet services. To date, the City has interlocal agreements with nine other cities. FY2025-2026 revenues are estimated to be \$235,000 and expenses at \$240,040, to include one-time capital outlay needs. Ending fund resources are projected at \$207,512.

### **Water and Sewer Debt Service Fund**

The Utility Fund debt service requirement for FY 2025-2026 is \$2,235,948 and will be funded by a transfer from the Water/Sewer operating fund and fund balance reserves. The fund balance at the end of the year is estimated at \$284. Debt service is paid for those issuances that fund wastewater improvements identified in the 5-year Capital Improvement Plan.

## **Water and Sewer Capital Projects Funds**

Total available resources are projected at \$11,684,254 which includes remaining proceeds from 2019 and 2025 debt issuance for funding of various water and sewer infrastructure projects. Total expenditures are budgeted at \$8,496,140 and include the water and wastewater projects that were identified and prioritized in the City's 5-year Capital Improvement Plan. The ending fund balance will be \$3,188,114 in this fund if the planned projects are completed by September 30, 2026. Unused funds will roll over to the next fiscal year until the projects are completed.

## **Joint Use Facility Fund**

The City of Watauga and City of North Richland Hills jointly maintain a transfer station for water. A maintenance reserve of \$60,000 per year is scheduled. These reserves are transferred in annually from the Water/Sewer operating fund. Reserves are used for pump replacements and other maintenance, as necessary.

## **Equipment Replacement Fund**

This year the City enhanced the use of the Equipment Replacement Fund that had been reduced in FY2021. The City maintains an equipment replacement fund for use in the purchase of rolling stock, equipment, and facility needs such as HVAC and roofing, and technology replacement with a minimum cost of \$10,000 and a useful life of at least five years. This fund is designed to provide on-going financing for replacement equipment once it reaches its expected life span.

The Equipment Replacement Fund purchases these items and charges the acquiring fund a prorated amount based on the cost and useful life of the equipment. These are reflected as transfers from other funds and charges for services. Expenditures are budgeted at \$671,550. The forecasted ending Fund Balance is \$1,725,980.

## *Conclusion*

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This Budget in Brief is a summary of the major highlights of the 2025-2026 Fiscal Year Budget document. This budget contains the significant budget changes and new and expanded requests submitted by departments this fiscal year. The summaries by fund and departmental detail can be found in the fund sections of this document.



## REQUIRED DISCLOSURE

Local Government Code 140.0045: Itemized of certain expenditures required in certain political subdivision budgets.

Must include in a manner allowing for as clear a comparison as practicable between those expenditures in the adopted budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:

1. Notices required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision; and
2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code

	Actual FY23-24	Estimate FY24-25	adopted Budget FY25-26
<b>Notice required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision</b>	\$13,400	\$8,000	\$5,000
<b>Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code</b>	\$.00	\$.00	\$.00





# GENERAL FUND





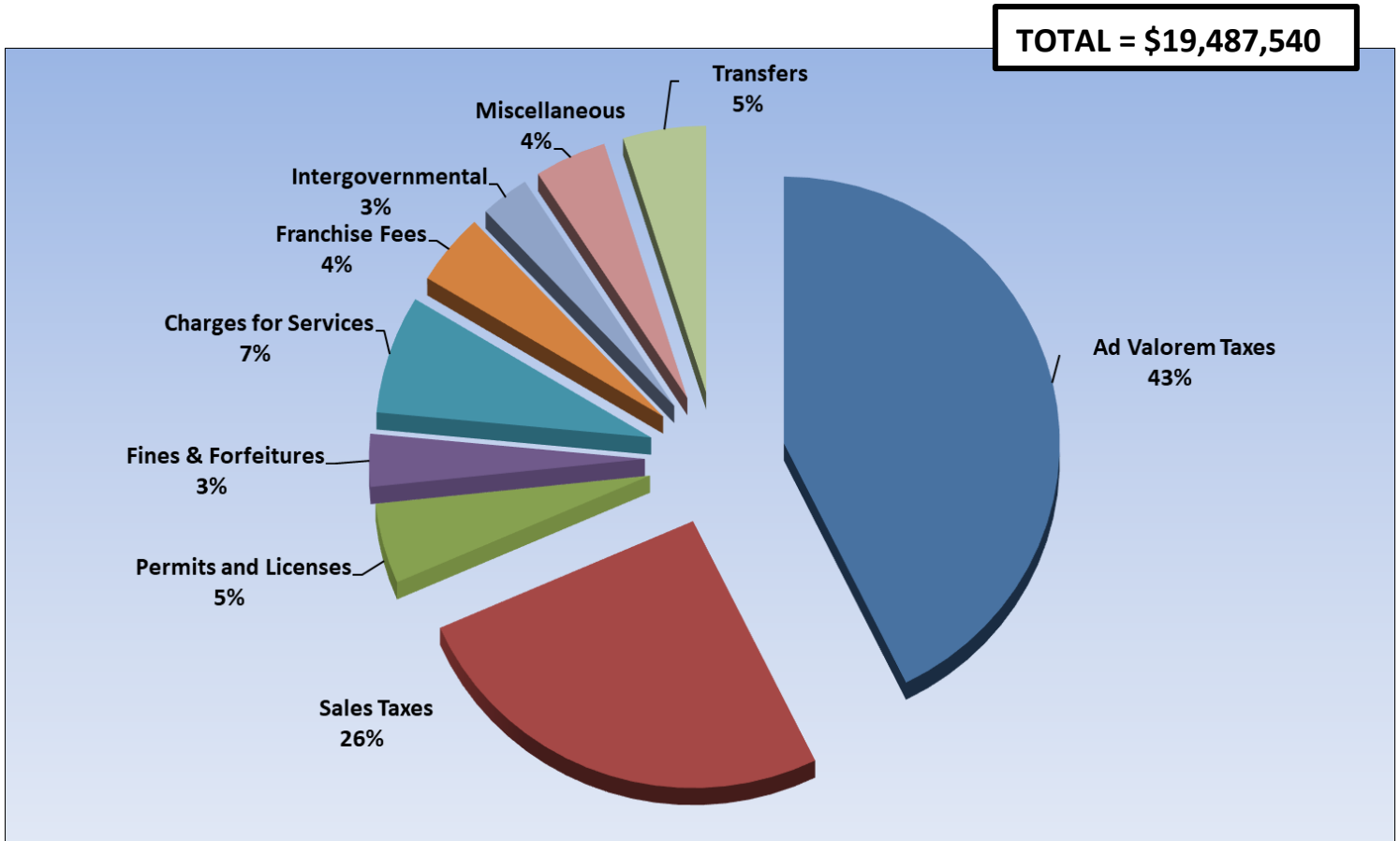
# GENERAL FUND

The General Fund, a Governmental Fund, accounts for tax-supported activities that serve all citizens. It includes revenues and expenditures not assigned to other funds, receiving a broader range of taxes and supporting a wider scope of government functions. It follows the modified accrual basis of accounting, recognizing revenues when measurable and available, and expenditures when liabilities are incurred.

## Where does the money come from?

### GENERAL FUND REVENUES

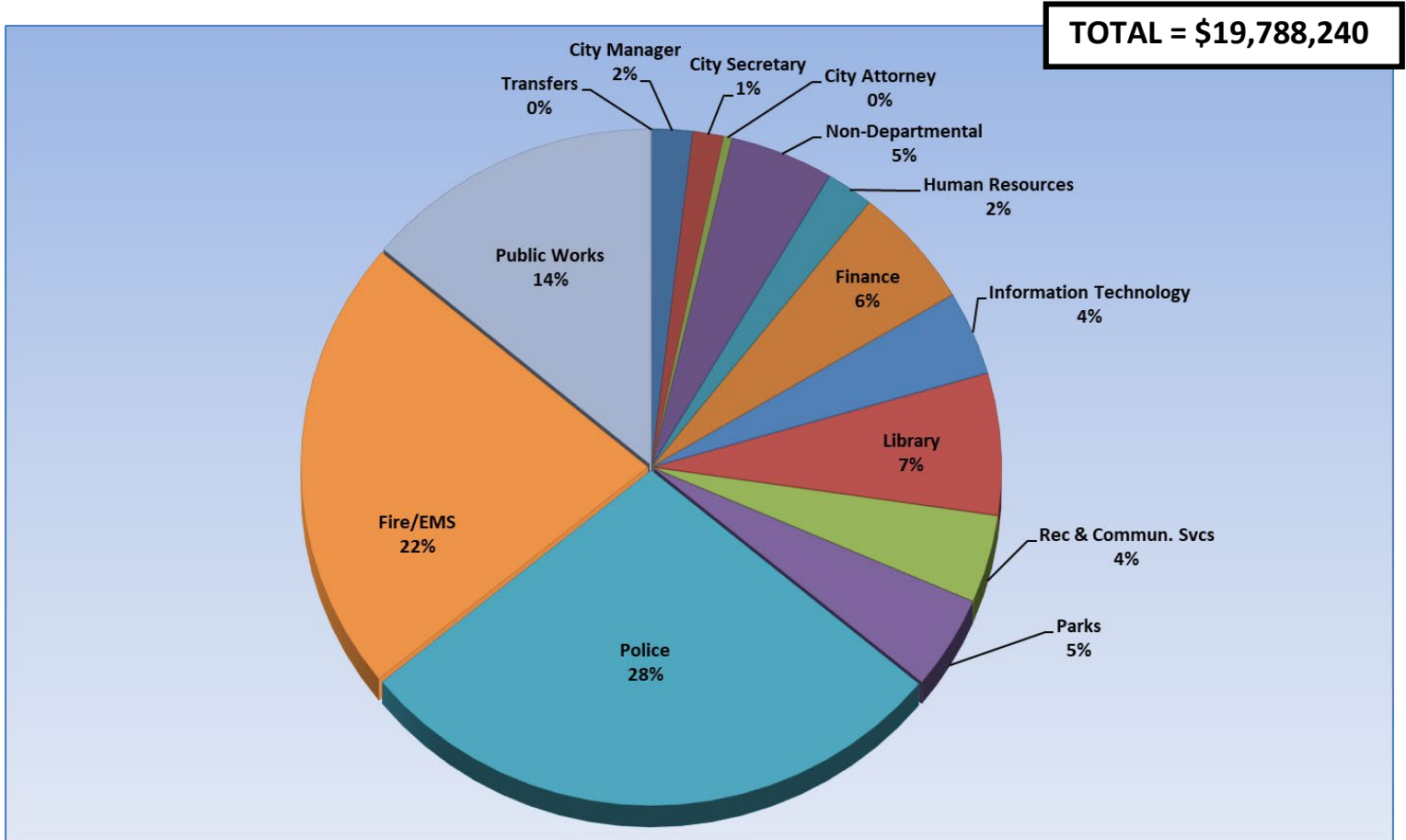
Revenues are forecasted 4.3%, or \$795,720, more than prior year. This is primarily a result of increases in property tax, permits/licenses, charges for services, and fines & forfeitures.



## Where does the money go?

### GENERAL FUND EXPENDITURES BY DEPARTMENT

General Fund expenditures increased by 2.7%, or \$514,480 from prior year. A major component of this increase is personnel increases for salary and benefits. Utilitization of fund balance this year is forecasted at \$300,700 for one-time capital purchases. Public Safety comprises 50% of the General Fund expenditures.



**GENERAL FUND BUDGET SUMMARY**

	HISTORY		PROJECTED YEAR			CHANGE	
	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	FY2024-2025 to 2025-2026	
	Actual	Actual	Budget	Projected	Budget	\$	%
<b>Fund Balance, October 1</b>	<b>\$ 8,276,216</b>	<b>\$ 8,925,314</b>	<b>\$ 8,729,777</b>	<b>\$ 9,398,557</b>	<b>\$ 9,230,290</b>	<b>\$ 500,513</b>	
<b>Revenues:</b>							
Property Taxes	6,727,508	7,309,621	7,800,000	7,740,000	8,321,500	521,500	7.1%
Sales Taxes	4,844,990	4,842,205	4,964,980	4,964,980	5,017,715	52,735	1.1%
Permits and Licenses	783,980	999,714	825,500	993,000	948,000	122,500	12.3%
Fines & Forfeitures	470,674	484,616	590,500	575,500	621,425	30,925	6.4%
Charges for Services	1,156,157	1,322,130	1,351,500	1,405,500	1,397,500	46,000	3.5%
Franchise Fees	879,489	825,820	859,500	815,533	845,000	(14,500)	-1.8%
Intergovernmental Revenue	514,000	503,000	562,000	561,000	561,000	(1,000)	-0.2%
Miscellaneous	810,966	957,328	827,200	786,200	825,150	(2,050)	-0.2%
<b>Operating Revenues</b>	<b>\$ 16,187,765</b>	<b>\$ 17,244,433</b>	<b>\$ 17,781,180</b>	<b>\$ 17,841,713</b>	<b>\$ 18,537,290</b>	<b>\$ 756,110</b>	<b>4.4%</b>
<b>Operating Transfers-In:</b>							
Transfers from Other Funds	817,827	859,510	910,640	954,110	950,250	39,610	4.6%
Water/Sewer, Storm, EDC, Traffic Safety							
<b>Total Operating Revenues and Transfers-in</b>	<b>\$ 17,005,592</b>	<b>\$ 18,103,943</b>	<b>\$ 18,691,820</b>	<b>\$ 18,795,823</b>	<b>\$ 19,487,540</b>	<b>\$ 795,720</b>	<b>4.4%</b>
<b>Total Available Resources</b>	<b>\$ 25,281,808</b>	<b>\$ 27,029,257</b>	<b>\$ 27,421,597</b>	<b>\$ 28,194,380</b>	<b>\$ 28,717,830</b>	<b>\$ 1,296,233</b>	<b>4.8%</b>
<b>Expenditures:</b>							
City Manager	273,559	217,451	320,500	311,700	344,500	24,000	11.0%
City Secretary	182,698	225,354	260,000	241,260	277,000	17,000	7.5%
City Attorney*	49,314	39,733	65,000	55,000	55,000	(10,000)	-25.2%
City Attorney - Prosecutor*	15,525	17,236	25,000	21,000	20,000	(5,000)	-29.0%
Non-Departmental*	724,739	882,188	917,350	917,290	943,550	26,200	3.0%
Human Resources	207,594	243,239	339,850	335,760	432,580	92,730	38.1%
Development Services	206,394	263,248	369,040	366,350	380,960	11,920	4.5%
Finance - Municipal Court Division*	410,381	433,418	461,790	461,410	498,810	37,020	8.5%
Finance	539,349	572,759	650,660	642,410	641,800	(8,860)	-1.5%
Information Technology	576,931	627,258	703,850	679,460	785,850	82,000	13.1%
Library	1,002,312	1,116,534	1,244,700	1,240,300	1,333,000	88,300	7.9%
Recreation & Community Serv.	394,219	665,993	760,740	739,660	822,720	61,980	9.3%
Parks**	627,082	898,634	878,360	864,480	883,950	5,590	0.6%
Police Division	4,640,961	4,859,286	5,278,200	5,278,390	5,544,530	266,330	5.5%
Fire / EMS	3,735,025	4,070,004	4,129,640	3,965,190	4,343,320	213,680	5.3%
Public Works - Street Division	559,974	586,243	718,430	694,810	762,740	44,310	7.6%
Fleet Maintenance	238,205	245,348	461,250	460,940	513,170	51,920	21.2%
Building Maintenance	987,232	1,031,772	1,041,400	1,040,680	1,084,760	43,360	4.2%
<b>Operating Expenditures</b>	<b>15,371,495</b>	<b>16,995,770</b>	<b>18,625,760</b>	<b>18,316,090</b>	<b>19,668,240</b>	<b>1,042,480</b>	<b>6.1%</b>
<small>*City Attorney and City Attorney budgeted in non-departmental and Court through FY2020-2021 and moved to City Attorney in FY2021-2022</small>							
<b>Operating Surplus/(Deficit)</b>	<b>\$ 1,634,097</b>	<b>\$ 1,108,243</b>	<b>\$ 66,060</b>	<b>\$ 479,733</b>	<b>\$ (180,700)</b>		
<b>Transfers to Other Funds</b>							
To Capital Project Fund Projects	485,000	235,000	648,000	648,000		(648,000)	100.0%
To Equipment Repl. - Fund Year	500,000	400,000	0		120,000	120,000	0.0%
<b>Total Transfers to Other Funds</b>	<b>985,000</b>	<b>635,000</b>	<b>648,000</b>	<b>648,000</b>	<b>120,000</b>	<b>\$ (528,000)</b>	
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 16,356,495</b>	<b>\$ 17,630,700</b>	<b>\$ 19,273,760</b>	<b>\$ 18,964,090</b>	<b>\$ 19,788,240</b>	<b>\$ 514,480</b>	<b>2.9%</b>
<b>Fund Balance, September 30</b>	<b>\$ 8,925,314</b>	<b>\$ 9,398,557</b>	<b>\$ 8,147,837</b>	<b>\$ 9,230,290</b>	<b>\$ 8,929,590</b>		
<b>STRATEGIC INITIATIVE</b>							
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 649,097</b>	<b>473,243</b>	<b>(581,940)</b>	<b>(168,267)</b>	<b>(300,700)</b>		
<b>% OF EXPENDITURES</b>	<b>58%</b>	<b>55%</b>	<b>42%</b>	<b>49%</b>	<b>45%</b>		

# City Secretary Office

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## Mission Statement

The Mission of the Watauga City Secretary's Office is to serve as a trusted steward of official city records, ensure compliance with state and local transparency laws, and provide professional support to the City Council, city staff, and the public. We are dedicated to facilitating open government through the efficient management of public information, the preparation and preservation of accurate legislative records, and the fair administration of municipal elections. With integrity, accountability, and commitment to service excellence, we strive to strengthen public trust and enhance civic engagement within the Watauga community.

## Department Overview

The City Secretary serves at the discretion of the City Council and attends all City Council Meetings. Also, serves as the City's Records Management Officer and is responsible for accurately recording, publishing, indexing, and maintaining City Council records to include minutes, ordinances, resolutions, contracts, agreements, and other legal documents. This office oversees a records management policy and records destruction policy to provide efficient, economical, and effective controls over the creation, distribution, organization, maintenance, and space allocation for all City records. It also handles requests made for City documents under the provisions of the Public Information Act. The City Secretary also serves as the Chief Election Officer and coordinates the election process for all City elections. This office coordinates daily communication and operations with the Mayor/Council, prepares and executes Council packets, processes alcohol and beverage registrations and reports, issues release of liens, and to respond to customer service complaints and issues.

## Highlights/Achievements for FY2025

- Conducted a comprehensive review of 71 boxes and 24,345 electronic records, returning 14 boxes that did not meet readiness criteria, in full alignment of records retention policies.
- Renamed 3,608 electronic files using standardized naming conventions to improve digital organization, accessibility, and retrieval efficiency.
- Completed advanced training and earned certification in Records and Information Management, enhancing departmental practices and compliance with industry standards.
- Processed 149 Public Information Requests with an average response time of 4.32 days, exceeding Texas Public Information Act requirements and reinforcing transparency.
- Updated and maintained the City Secretary's webpages, ensuring timely and accurate information.
- Streamlined alcohol beverage and massage permit application and renewal procedures, improving efficiency and user experience.
- Partnered with Code Enforcement to identify outstanding liens, successfully placing liens and implementing a tracking system for open liens to support improved accountability.
- Developed and implemented insurance claims tracking and reporting process. Researched the cost and need for higher cybersecurity insurance needs in partnership with TML.
- Maintained accurate, up-to-date website content for Boards and Commissions, including appointment records, vacancies, and meeting schedules.
- Reorganized Boards and Commissions files and updated onboarding materials to better support and orient new board members.
- Initiated pursuit of obtaining the Master Municipal Clerk Certification and began the recertification process for the Texas Municipal Clerk designation, demonstrating a continued commitment to professional excellence.
- Awarded the Jim Tinnin Online Learning Scholarship, supporting additional training opportunities and furthering expertise in municipal operations.

## Goals/Objectives for FY2026

Goal: Continue to advance the organization and compliance of City Records by remaining dedicated to systematically improving records management by organizing, preserving, and securely disposing of eligible records in alignment with City's Records Management Program and the regulatory standards established by the Texas State Library and Archives Commission.

- Maintain full compliance with state-mandated records retention schedules.
- Continue to enhance internal efficiency by applying standardized naming conventions to digital files for improved access and retrieval.
- Enhance internal efficiency by applying standardized naming conventions to digital files for improved access and retrieval.
- Mitigate legal exposure through proper records handling and timely destruction of expired documents.
- Create and provide a training program and provide guidance to departmental records liaisons to ensure consistent and knowledgeable recordkeeping practices.

Goal: Promote Public Access, Transparency, and Trust Through Up-to-Date Digital Information by remaining proactive in maintaining and improving departmental webpages to ensure residents and stakeholders have convenient access to accurate, timely, and comprehensive city information.

- Foster transparency by publishing current agendas, minutes, ordinances, resolutions, election details, and board updates.
- Improve public convenience and trust through intuitive website navigation and regularly refreshed content.
- Support a positive city image through consistent, accurate, and professional online communications.
- Expand public outreach tools, including FAQs, downloadable forms, and interactive features to support civic engagement.

Goal: Optimize the Lien Management Process for Greater Efficiency and Accountability by conducting a comprehensive review of the lien filing process in partnership with Code Enforcement and other relevant departments to identify gaps and implement procedural improvements.

- Complete implementation of software to track and manage open liens and associated actions.
- Identify inefficiencies and bottlenecks in current lien tracking and enforcement practices.
- Streamline documentation, filing, and tracking processes to improve turnaround times and interdepartmental coordination.
- Enhance the user experience for property owners and staff through clearer procedures and accessible forms.

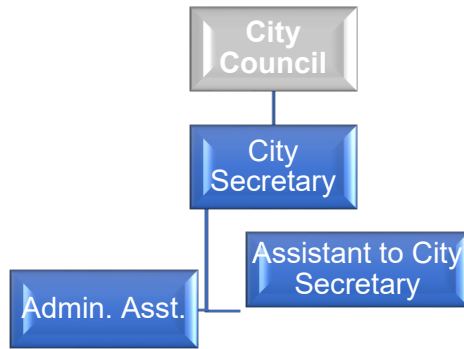
Goal: Strengthen Support for Boards and Commissions by continuing to support volunteer board members by maintaining organized records, streamlining onboarding, and promoting public service opportunities.

- Keep appointment records, rosters, and meeting schedules accurate and accessible.
- Provide new board members with updated welcome materials, training resources, and clear guidance on responsibilities.
- Increase community participation by publicizing board vacancies and streamlining the application process.

Goal: Enhance Departmental Resilience and Staff Development by promoting a culture of cross-training, continuous learning, and operational agility within the City Secretary's Office.

- Encourage professional development through clerk certification programs, workshops, webinars, seminars, and scholarships.
- Build department continuity through cross-training initiatives that reduce knowledge gaps and ensure service consistency.
- Leverage staff strengths and emerging technologies to support innovation and adapt to changing needs.

## Organizational Chart



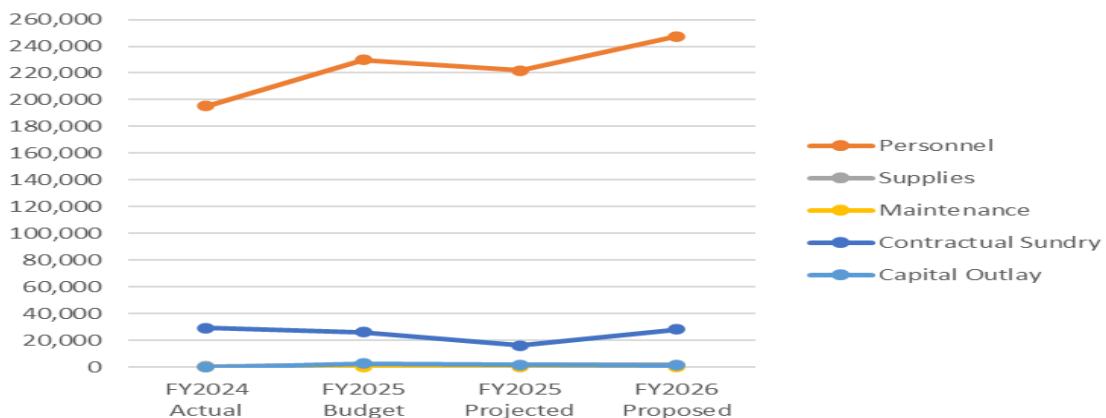
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
City Secretary	1.00	1.00	1.00
Assistant to City Secretary	1.00	1.00	1.00
Administrative Assistant	0	0	.25
<b>Total City Secretary Office FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.25</b>

## Summary of Expenditures by Category

The City Secretary Office budget increased by \$17,000 mainly due to personnel cost increases.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	195,434	229,700	222,000	247,300
Supplies	709	1,450	1,510	1,450
Contractual Sundry	29,210	26,150	16,050	28,050
Capital Outlay	0	2,700	1,700	200
<b>Total City Secretary</b>	<b>\$225,353</b>	<b>\$260,000</b>	<b>\$241,260</b>	<b>\$277,000</b>



## Performance Measures

<b>Workload Indicators</b>	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Projected</b>	<b>FY2026 Target</b>
Produce meeting agendas	72	85	82	85
Produce notices and possible quorums	42	35	35	35
Prepare meeting minutes	72	85	82	85
Prepare resolutions	37	35	35	35
Prepare ordinances	24	25	25	25
Processed Contact Us/Citizen Concerns	92	120	100	100
Processed Public Information Requests	149	200	180	200
Processed property & liability insurance claims	13	12	10	12
Number of boxes of records destroyed	71	65	80	70
Processed beverage & massage permits	39	45	42	40
Successful Election = 0 complaints filed with Secretary of State	1	0	0	1

<b>Measurement</b>	<b>Strategic Goal</b>	<b>Measure Type</b>	<b>FY2024</b>		<b>FY2025</b>		<b>FY2026</b>
			<b>Goal</b>	<b>Actual</b>	<b>Goal</b>	<b>Projected</b>	<b>Goal</b>
Percentage of City Council meetings minutes approved without changes.	# 1. Maintain the financial strength of the City # 4. Strengthen future planning	Efficiency	100%	100%	100%	100%	100%
Transcribe and publish city council meeting minutes prior to the next scheduled meeting	# 1. Maintain the financial strength of the City # 4. Strengthen future planning	Efficiency	100%	90.28%	90%	90%	95%
Percentage of City Council Agendas Posted without errors	# 4. Strengthen future planning # 5. Improve community involvement	Efficiency	100%	100%	100%	100%	100%
Provide prompt response to public information requests in 7 days or less	# 5. Improve community involvement	Efficiency	100%	100%	100%	100%	100%
Provide prompt response to contact "contact us" submissions within 24 hours	# 5. Improve community involvement	Efficiency	100%	100%	100%	100%	100%
Conduct annual destruction records which have met State retention requirements	# 1. Maintain the financial strength of the City	Effectiveness	1	1	1	1	1
Posting Notices of All meetings, and possible quorum notices. Within 72 hours of meeting online and outside boards.	# 5. Improve community involvement	Efficiency	100%	100%	100%	100%	100%



## CITY SECRETARY OFFICE

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$17,600	Benefits, retention, COLA/merit/comp & TMRS adjustments
Communications	Contractual/Sundry		(\$600)	Policy adjustment
Special Services	Contractual/Sundry		(\$1,000)	Language USA usage adjustment
Special Services	Contractual/Sundry	\$2,500		Volunteer Banquet (FY2026) every other year
Travel	Contractual/Sundry		\$800	Economic Development training
Dues & Subscriptions	Contractual/Sundry	(\$150)		Memberships adjustment
Training	Contractual/Sundry		\$350	Economic Development training
Computer Hardware	Capital Outlay	(\$2,700)		PEP approved position technology (one time FY24-25)
Computer Software	Capital Outlay		\$1,100	PEP approved position technology (one time FY24-25)
<b>REALLOCATIONS:</b>				
Software Maintenance	Maintenance		(\$900)	Consolidation of Adobe subscription; moved to IT budget
<b>TOTALS:</b>		<b>(\$350)</b>	<b>\$17,350</b>	

**\$17,000 NET INCREASE/DECREASE**

# Human Resources

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## Mission Statement

The Human Resources Department is committed to delivering the highest quality of service to all departments, employees, applicants, and citizens. It supports the City of Watauga through recruitment, training and retention of a diverse and highly performing workforce and management of employee benefits and compensation. Our goal is to make Watauga *A Great Place to Work*.

## Department Overview

The Human Resources Department is responsible for the following core services: Professional Development and Performance Management, Employee and Labor Relations, Risk Management, Compensation and Benefits and Workforce Planning. These include, but are not limited to: Recruitment, On-boarding, Workers' Compensation, Unemployment Claims, Job Descriptions, Benefits, Employee Relations, Employment Verification, Employee Engagement, Retirement, ADA, COBRA, FMLA, Performance Evaluations, Training, Workers' Compensation, Safety, Compliance with Local Government Code Chapter 143 for Firefighters and Police Officers, Meet and Confer Negotiations, Personnel Records Management and recommending action on complex personnel issues including disciplinary issues and termination.

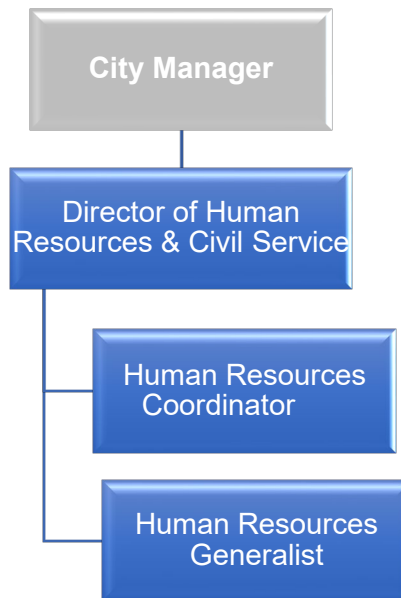
## Highlights/Achievements for FY2025

- Managed/tracked 11 Workers Comp cases, 10 First Aid injuries, 11 FMLA requests, 8 Vehicle Accidents.
- Advertised and recruited for 31 vacancies, Including 2 Executive Level Positions.
- Successfully Onboarded 23 new FT/PT employees.
- Processed 20 Terminations.
- Worked on Personnel Enhancement Plan requests – and total compensation worksheets for all department on personnel requests/changes totaling 25 requests.
- Proctored and Administered 2 PD Promotional Tests, including Assessment Centers and 2 Civil Service Entry Exams.
- Continued training for the HR Coordinator.
- Distributed, tracked Q1 Compliance Training, held Supervisor Training, rolled out monthly safety training.
- Successfully revised 9 policies and rolled out Safety Incentive Program and Bridging of Service, and Annual Awards.
- Collected and tracked the 2024 Performance Evaluations for all departments, processed Merit's for General Government employees.
- Processed 3 Unemployment Claims and 3 Hearing.
- Planned and Coordinated 4 Employee Engagements Events.
- Planned and Coordinated many Health and Wellness events including a large-scale Wellness Fair.
- Completed ADA Certification and currently working on bids for a Transition plan and evaluation.
- Coordinated 3 Civil Service Meetings and updated Meet and Confer Agreement for Police, renewed Fire's Meet and Confer Agreement.
- Conducted 2 Open Enrollments with a carrier change, held 1 Open Enrollment meeting and working on RFP for upcoming Fiscal Year.
- Assisted with creation, communication and tracking of Employee Satisfaction Survey.
- Re-instated the New Hire Workshops.
- Implemented Clearing House Audits with DOT Drivers.

## Goals/Objectives for FY2026

- Continue working on Policy Revisions.
- Implement new ADA transition changes.
- Coordinate and manage a Holiday party.
- Manage and coordinate returning events/programs.
- Maintain compliance and Employment Law and Civil Service.
- Continuing improvements in employee morale and goals set on improvements from employee survey.
- Complete and implement changes to the Safety Manual / MSDS training.
- Continue Supervisor training.
- Follow up succession training and department planning.
- Revise Safety Manual to address Workers' comp and injuries.
- Obtain and maintain HR Certifications for all HR staff.
- Tackling areas for improvement provided on the Employee Satisfaction Survey.

## Organizational Chart



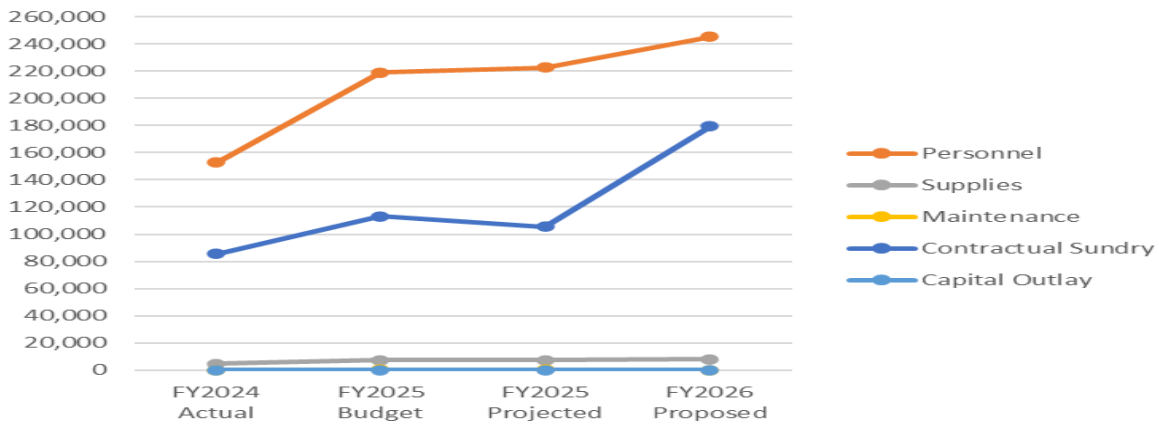
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Human Resources & Civil Service	.50	.50	.50
Human Resources Generalist	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00
<b>Total Human Resources FTE</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

## Summary of Expenditures by Category

Human Resources' budget increased by \$92,730 in large part due to personnel cost increases. There were several on-going New Requests implemented in an effort to increase employee morale and retention in this budget along with an anticipated increase in pre-employment expenses in contractual services.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	152,816	218,800	222,450	245,100
Supplies	4,817	7,600	7,600	8,000
Maintenance	0	300	300	0
Contractual Sundry	85,606	113,150	105,410	179,480
<b>Total Human Resources</b>	<b>\$243,239</b>	<b>\$339,850</b>	<b>\$335,760</b>	<b>\$432,580</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Processed separations/retirements	58	30	33	30
Processed promotions/transfers	17	15	30	22
Performed payroll/benefit transactions	1,125	950	1,000	1,100
Onboarded new employees	64	60	50	40
Applications processed	3,050	1,800	3,000	2,750
Positions posted	53	45	45	50
Workers Compensation claims processed	25	15	22	20
Team building morale events held	5	6	6	6
Employee fundraising events	1	2	0	1
Wellness events/opportunities	4	3	5	6



Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Increase the annual percentage of employees who pass probation to greater than 95%	#6 Make Watauga A Great Place to Work through attracting, retaining and motivating staff	Efficiency	95%	63%	75%	77%	80%
Decrease the time to fill vacant positions within the city.	#6 Make Watauga A Great Place to Work through attracting, retaining and motivating staff	Efficiency	65 Days	65 Days	65 Days	65 Days	50 Days
% of performance reviews completed on time annually.	#6 Make Watauga A Great Place to Work through attracting, retaining and motivating staff	Efficiency	100%	100%	100%	100%	100%
Full-time employee turnover rate	#6 Make Watauga A Great Place to Work through attracting, retaining and motivating staff	Effectiveness	12%	25%	15%	15%	15%
Increase employee wellness events to impact benefits and employee well-being and improve attendance.	#6 Make Watauga A Great Place to Work through attracting, retaining and motivating staff	Effectiveness	6	4	6	6	6
Increase the annual employee compliance and development training.	#6 Make Watauga A Great Place to Work through attracting, retaining and motivating staff	Effectiveness	6	5	6	6	6





## HUMAN RESOURCES

### SIGNIFICANT BUDGET CHANGES

#### Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$20,600	Benefits, retention, COLA/merit/comp & TMRS adjustments
Personnel	Personnel Services		\$5,700	Promotion - Coordinator to Generalist
Awards/Recognitions	Supplies	\$400		Employee milestone service awards adjustment
Communications	Contractual/Sundry		(\$980)	Policy adjustment
Advertising	Contractual/Sundry		(\$100)	Employee referral program & Neogov software adjustments
Dues & Subscriptions	Contractual/Sundry		\$110	Dues increases
Training	Contractual/Sundry		(\$400)	Training needs adjustment
Training	Contractual/Sundry		\$2,700	Approved New Request NT Leadership training
Employee Engagement	Contractual/Sundry		\$14,500	Adjustments based on new events and needs
Employee Tuition Reimbursement	Contractual/Sundry		(\$2,300)	Increase in reimbursement requests
Contractual Services	Contractual/Sundry		\$800	Estimated costs adjustments
Contractual Services	Contractual/Sundry	\$20,000		Compensation Study
Contractual Services	Contractual/Sundry	\$32,000		TXOT ADA transition plan
Contractual Services	Contractual/Sundry		\$3,000	Finpath financial wellness plan
Pre-employment Expense	Contractual/Sundry		(\$3,000)	Estimated needs & costs adjustment
<b>REALLOCATIONS:</b>				
Software Maintenance	Maintenance		(\$300)	Consolidation of Adobe subscription; moved to IT budget
<b>TOTALS:</b>		<b>\$52,400</b>	<b>\$40,330</b>	

**\$92,730 NET INCREASE/DECREASE**

# Public Works – Development Services

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## Mission Statement

We lead by exceptional customer service in partnering with the citizens and development community of the City of Watauga in building and revitalizing our neighborhoods, promoting quality development and planning services to enhance the quality of life for all citizens and visitors.

## Department Overview

The Development Services Division consists of several different sections, including planning & zoning, engineering, building inspections, and permitting. The following are the services provided within the Development Services Division of Public Works:

- Provide quality oversight of development, revitalization, ordinance administration and enforcement.
- Engineering and Building Inspection ensure that all plans and projects submitted meet the city specification through plan review and field inspections.
- Customer Service and attention to detail through the permit and inspection process.

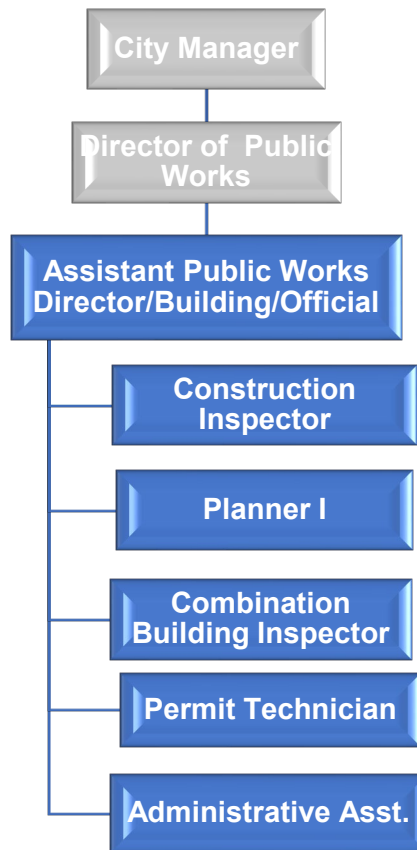
## Highlights/Achievements for FY2025

- Completed 45 new single family home permits.
- Completed 9 new commercial remodels.
- Completed 8 residential remodels.
- Completed 593 single family rental inspections.
- Completed 256 plumbing inspections.
- Completed 485 electrical inspections.
- Completed 341 mechanical inspections.
- Completed 1,614 single family rental property registrations.

## Goals/Objectives for FY2026

- Support the goals and objectives of the Comprehensive Land Use Plan.
- Provide a timely and accurate plan review for contractors and developers.
- Enhance technical knowledge of staff through in-house and outside training sources.
- Engineering inspection will ensure that all plans and projects submitted meet the city specifications through plan review and field inspections.
- Building inspections will ensure that all construction, remodel, alteration plans, and projects submitted meet city, state, and federal specifications through plan review and field inspections.
- Continue to maximize revitalization efforts (Tarrant County Home Program) within the city to allow for the most effective use of funds allowed for repairing and maintaining housing.

## Organizational Chart



## Budgeted Positions

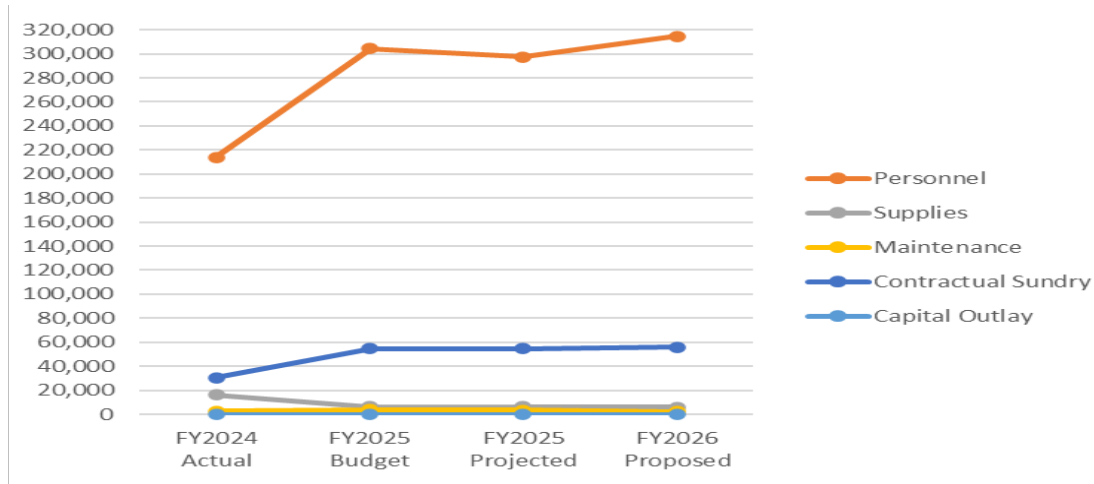
Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Asst. Public Works Director/Bldg. Official	.25	.25	.25
Construction Inspector	.25	.25	.25
Planner I	0	1.00	1.00
Planning & Zoning Coordinator	1.00	0	0
Combination Building Inspector	1.00	1.00	1.00
Temporary Building Inspector (PT)	.25	.25	0
Administrative Assistant	0	.0	.15
Permit Technician	1.00	1.00	1.00
<b>Total PW – Development Services FTE</b>	<b>3.75</b>	<b>3.75</b>	<b>3.65</b>



## Summary of Expenditures by Category

Public Works – Development Services Division budget increased by \$11,920 mainly due to personnel cost increases. There were slight decreases in maintenance costs and a slight increase in contractual services within this budget.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	213,708	304,300	301,500	317,070
Supplies	16,215	6,300	6,300	6,000
Maintenance	2,819	3,750	3,700	2,100
Contractual Sundry	30,507	54,690	54,850	55,790
<b>Total PW Development Services</b>	<b>\$263,248</b>	<b>\$369,040</b>	<b>\$366,350</b>	<b>\$380,960</b>



## Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of new single-family permits		83	60	100
Number of single-family additions/remodels		20	60	40
Number of new commercial buildings		2	1	1
Number of commercial remodels		25	10	10
Number of rental registrations		640	700	700
Number of vacant structure registrations		8	6	5



Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of residential plans reviewed within 7 working days.	# 4. Strengthen future planning.	Efficiency	100%		100%	98%	100%
% of commercial plans reviewed within 30 working days.	# 3. Develop a sustainable economic development effort. # 4. Strengthen future planning.	Efficiency	100%		100%	100%	100%
% of rezoning cases reviewed by staff by designated deadline.	# 3. Develop a sustainable economic development effort. # 4. Strengthen future planning.	Efficiency	100%		100%	100%	100%
Maintain 95% or higher rating for building inspections completed within 3 days of request.	# 3. Develop a sustainable economic development effort. # 4. Strengthen future planning.	Effectiveness	100%		100%	98%	100%
% of permits with first review completed within 7 days.	# 3. Develop a sustainable economic development effort. # 4. Strengthen future planning.	Efficiency	100%		100%	98%	100%
% of capital projects started on time.	# 3. Develop a sustainable economic development effort. # 4. Strengthen future planning.	Efficiency	100%		100%	100%	100%
% of engineering inspections completed within 48 hours of notification.	# 3. Develop a sustainable economic development effort. # 4. Strengthen future planning.	Efficiency	100%		100%	100%	100%
% of permits completed according to timeframe.	# 3. Develop a sustainable economic development effort. # 4. Strengthen future planning.	Efficiency	100%		100%	95%	100%



# PUBLIC WORKS - DEVELOPMENT SERVICES

## SIGNIFICANT BUDGET CHANGES

### Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$2,000	Benefits, retention, COLA/merit & TMRS adjustments
Personnel	Personnel Services		\$10,770	Administrative Asst. adjustment to full-time
Wearing Apparel	Supplies		(\$300)	Estimated needs & costs adjustment
Radio Maintenance	Maintenance		(\$1,400)	Estimated needs & costs adjustment
Minor Tools & Apparatus	Maintenance		(\$250)	Estimated needs adjustment
Special Services	Contractual/Sundry		(\$2,000)	Plat filings adjustment
Printing & Binding	Contractual/Sundry		(\$600)	Estimated needs adjustment
Contractual Services	Contractual/Sundry		\$5,000	Building Inspector contract services
Communications	Contractual/Sundry		(\$1,300)	Policy & department usage adjustment
<b>TOTALS:</b>		<b>\$0</b>	<b>\$11,920</b>	

**\$11,920 NET INCREASE/DECREASE**

# City Manager Office

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## Mission Statement

The mission of the Watauga City Manager's office is to provide professional management of City operations and to promote quality service to all customers.

## Department Overview

- The City Manager serves at the discretion of the City Council and is responsible for attending all City Council meetings and provides leadership and direction for the implementation of policies and priorities set by the City Council.
- The City Manager ensures City departments provide high quality services to the citizens of Watauga in the most efficient and effective manner possible, while maintaining accountability for the public funds used to provide such services.

## Highlights/Achievements for FY2025

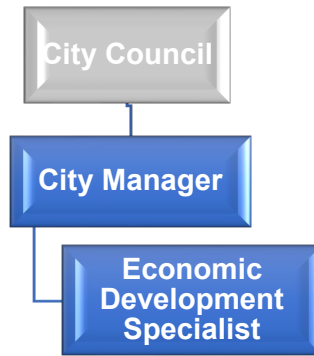
- Successfully completed the Citizen and Employee Satisfaction Surveys.
- Facilitated Annual Council Budget & Strategic Plan Review retreat.
- Implemented recruitment strategy for successful hiring of new Police Chief and Director of Finance.
- Implemented and revamped monthly operations reporting for all city departments and the Watauga EDC.
- Recommended and implemented updated policies to include mobile phone policy update resulting in budgetary savings.
- Implemented Property Maintenance Committee to promote departmental collaboration and address dilapidated properties in the City.
- Supported efforts to finalize and present plans for the WEDC sponsored food truck park.
- Facilitated the Possible Bond Election Workshop relating to the Police/Animal Control and Library facilities for Council review.

## Goals/Objectives for FY2026

- Continue seeking grant funding opportunities.
- Continue researching opportunities to improve program efficiency and effectiveness.
- Support efforts to further new business attraction and business retention efforts of the Watauga EDC.
- Continue to support plans for Capp Smith food truck park in partnership with the WEDC.
- Facilitate the Watauga 101 Program and annual State of the City Address.
- Facilitate the Boards and Commissions Appreciation event.
- Ensure completion of Citizen and Employee Satisfaction Surveys (2<sup>nd</sup> year).



## Organizational Chart



## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
City Manager	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00
<b>Total City Manager Office FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

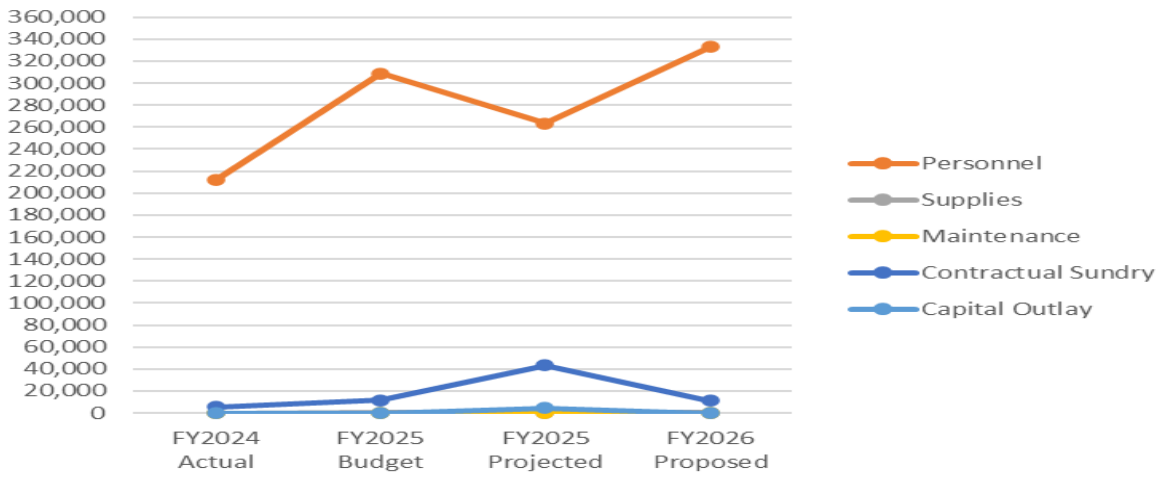


## Summary of Expenditures by Category

The City Manager's budget increased by \$24,000 due to personnel costs for benefits, retention, COLA/merit, and TMRS adjustments and Asst. City Manager stipend addition.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	211,932	308,700	263,400	333,100
Supplies	0	300	300	300
Maintenance	0	0	0	0
Contractual Sundry	5,519	11,500	43,500	11,100
Capital Outlay	0	0	4,500	0
<b>Total City Manager Office</b>	<b>\$217,450</b>	<b>\$320,500</b>	<b>\$311,700</b>	<b>\$344,500</b>





**Performance Measures**

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Council meetings/workshops attended	31	35	30	30
Public meetings held	28	25	25	25
Bi-Weekly/Monthly reports completed	24	12	12	12

Measurement	Strategic Goal	Measure Type	FY204		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Maintain an 80% or higher rating of citizens' overall satisfaction	# 5. Improve community involvement. # 6. Improve the City brand	Effectiveness	80%	N/A	80%	70%	80%
Maintain an 80% or higher employee overall satisfaction	# 6. Improve the City brand. # 7. Attract, retain, and motivate qualified staff.	Effectiveness	80%	N/A	80%	90%	90%



**CITY MANAGER  
BUDGET CHANGES**

**Fiscal Year 2024-2025 Compared to Fiscal Year 2023-2024 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
Personnel	Personnel Services		\$24,400	Benefits, retention, staff, COLA/merit & TMRS adjustments
Communications	Contractual/Sundry		(\$900)	Policy adjustment
Travel	Contractual/Sundry		(\$1,000)	Department usage analysis
Dues & Subscriptions	Contractual/Sundry		\$1,000	Membership estimate adjustment
Training	Contractual/Sundry		\$500	Department usage analysis
<b>TOTALS:</b>		<b>\$0</b>	<b>\$24,000</b>	

**\$24,000 NET INCREASE/DECREASE**

# Non- Departmental

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## Mission Statement

To provide and account for cost-effective programs that fall outside the functional responsibilities of other General Fund departments and divisions.

## Department Overview

The Non-Departmental Division falls under control of the City Manager's Office and Finance Department staff. Expenditures in this division span a broad range of needs associated with the general operations of the City.

Examples of expenditures in this division include:

- Council expenses
- General liability insurance
- Copier costs
- Contingency
- Worker's compensation
- City-wide communications
- State of the City

## Highlights/Achievements for FY2025

- Continued funding for dependent health coverage assistance.
- Continued health insurance supplement.
- Reinstated employee benefit programs.
- Continued the Capital Outlay Plan enhancement.
- Continued the Equipment Replacement program.
- Funded vacation/comp time buyback program.

## Goals/Objectives for FY2026

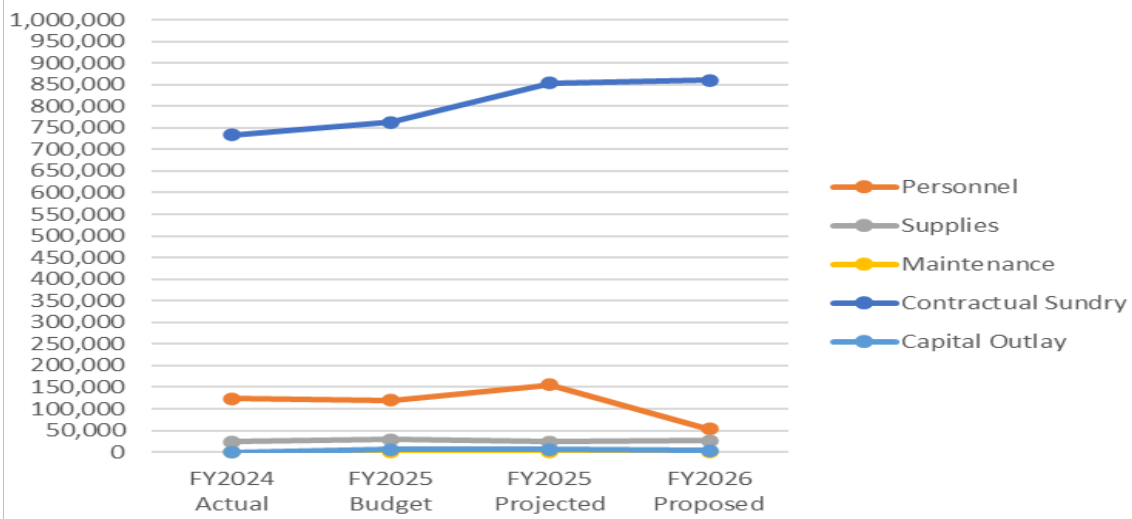
- Review the merchant agreement and seek ways to decrease costs.
- Reinstate the Citizen's Academy.



### Summary of Expenditures by Category

The Non-Departmental budget increased by \$26,200 mainly due to an increase in Merchant/Bank Charges, Communications, Workers Compensation, Insurances, and Training. There were anticipated decreases in Personnel Services for the Vacation buyback program, Wearing Apparel, Communications, Contractual Services, and Contingency that also impacted the budget.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	123,879	120,000	119,430	53,000
Supplies	24,241	28,500	23,500	27,000
Maintenance	0	0	0	0
Contractual/Sundry	734,068	762,850	770,360	860,550
Capital Outlay	0	6,000	4,000	3,000
<b>Total Non-Departmental</b>	<b>\$882,188</b>	<b>\$917,350</b>	<b>\$917,290</b>	<b>\$943,550</b>





**NON-DEPARTMENTAL  
SIGNIFICANT BUDGET CHANGES**

**Fiscal Year 2025-26 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		(\$75,000)	Vacation buyback Program reduction
Personnel	Personnel Services	\$8,000		Estimated HSA contribution adjustment
Wearing Apparel	Supplies	(\$1,500)		Council apparel needs adjustment
Communications	Contractual/Sundry		\$18,500	City-wide adjustment
Training Expense	Contractual/Sundry	\$3,000		Leadership training for Council
Merchant/Bank Charges	Contractual/Sundry	\$25,000		Estimated adjustment
Printing & Binding	Contractual/Sundry		\$500	Estimated adjustment
Workers Compensation	Contractual/Sundry	\$38,500		Estimated adjustment
Public Liability	Contractual/Sundry	(\$600)		Estimated adjustment
Equipment/Rolling Stock Ins.	Contractual/Sundry	\$50,200		Estimated adjustment
Building/Contents	Contractual/Sundry	\$37,200		Estimated premium adjustment
Public Official Insurance	Contractual/Sundry	\$2,400		Estimated premium adjustment
Police Liability	Contractual/Sundry	(\$2,000)		Estimated premium adjustment
Contingency	Contractual/Sundry	(\$50,000)		Estimated adjustment
Computer Hardware	Capital Outlay	(\$3,000)		Council IPAD replacements as needed adjustment
<b>REALLOCATION:</b>				
Arts Program	Contractual/Sundry		(\$25,000)	Reallocated to Recreation with reduction
<b>TOTALS:</b>		<b>\$107,200</b>	<b>(\$81,000)</b>	

**\$26,200 NET INCREASE/DECREASE**

# City Attorney



## Mission Statement

The mission of the City Attorney’s office is to provide professional legal services of the City and to represent the City in all matters under litigation.

## Department Overview

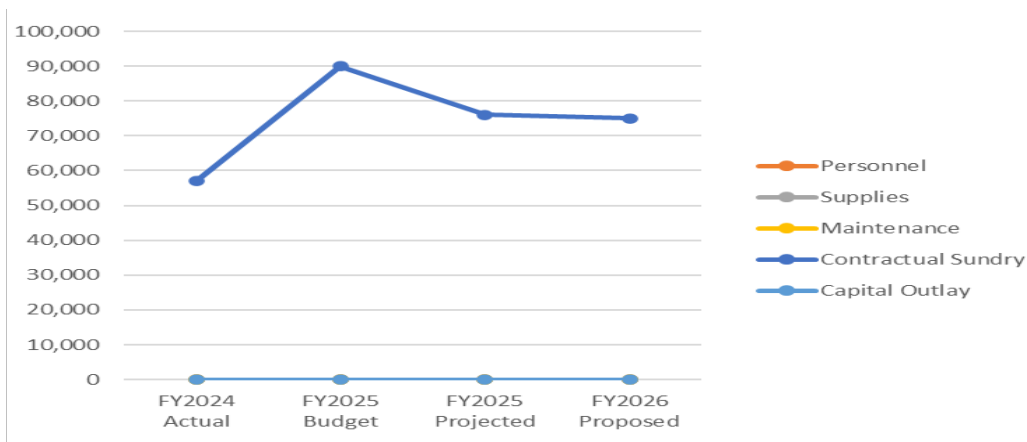
The City Attorney is not an employee of the City, and the services are provided by contract with a Municipal Law Firm.

- The City Attorney serves at the discretion of the City Council and is responsible for attending City Council meetings as directed by the Council.
- The City Attorney ensures all legal documents are reviewed and approved to legal form.
- Represents the City in municipal court prosecution in the most efficient and effective manner possible, while maintaining accountability for the public funds used to provide such services.
- Provides legal opinions to city officials and staff on city-related matters.

## Summary of Expenditures by Category

The budget for legal services was captured in Non-Departmental and Municipal Court before FY2021-2022. The budget decreased by \$15,000 for FY2025 with the reduction of anticipated expenses for services.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	0	0	0	0
Supplies	0	0	0	0
Contractual Sundry	56,969	90,000	76,000	75,000
<b>Total City Attorney</b>	<b>\$56,969</b>	<b>\$90,000</b>	<b>\$76,000</b>	<b>\$75,000</b>



# Finance – Municipal Court

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## **Mission Statement**

The mission of the Watauga Municipal Court is to provide fair and impartial justice to all persons having business before the Court.

## **Department Overview**

The City of Watauga Municipal Court manages the filing and disposition of all Class C Misdemeanor cases filed by Police Officers, Code Officers, Animal Control Officers, and the Fire Marshal.

The goal of the Watauga Municipal Court is to serve all those who encounter the Court staff in a courteous manner while helping them efficiently and effectively manage their cases. The goals are accomplished by accurately processing and timely filing complaints, efficiently docketing cases, timely and courteous responding to requests for information from both internal and external customers, and responsibility collecting and accounting for all fines and court costs.

## **Highlights/Achievements for FY2025**

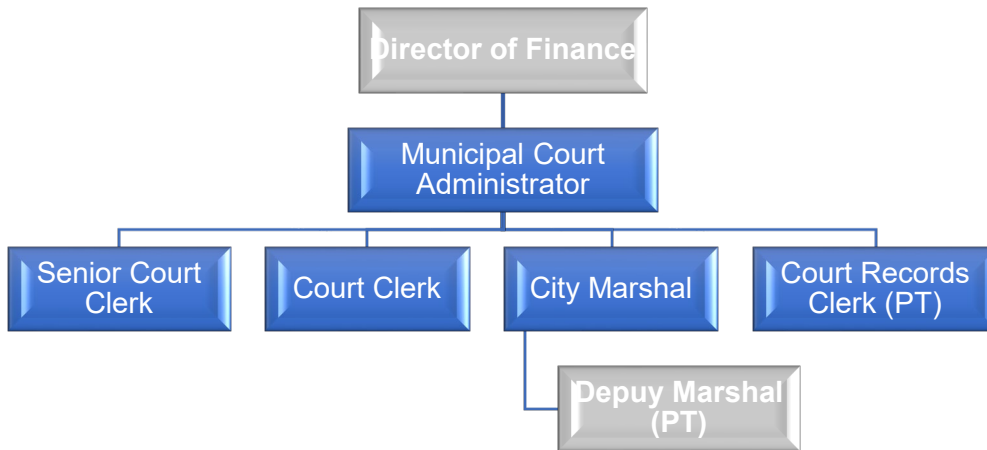
- All court staff received confidentiality training as required by the Texas Supreme Court and have signed the required confidentiality agreement.
- The Watauga Municipal Court implemented a juvenile diversion plan as required by State law.
- The Watauga Municipal Court had educational bicycle safety coloring pages at our counter, the library, and the Hector F. Garcia Community Center. Children who returned their sheets to the Court window received a Chick Fil-A dessert coupon.
- The Watauga Municipal Court set up a booth at Watauga Fest and handed out bicycle and traffic safety materials. We also held a raffle for a kid's bicycle and helmet.
- The Watauga Municipal Court will hand out seatbelt safety coloring books during seatbelt safety month in September.
- The Marshal's Division will assist Human Resources in presenting office safety tips at the June 2025 safety meeting
- The Court staff will assist Human Resources in presenting back to school traffic and pedestrian safety tips at the August safety meeting.
- Implemented on our website a way to streamline and allow for e-filing of Attorney representation letters and other attorney documents.

## **Goals/Objectives for FY2026**

- Continue to look for new and innovative ways to reach citizens and educate them on the importance of traffic safety.
- Automate the ticket download process to allow defendants to see their citations and make disposition using the online payment system faster.
- Automate some of the macros used to process cases to allow for more efficient processing of cases.
- Focus on employee development by providing continuing education to maintain and upgrade clerk certification by providing training offered through the Texas Municipal Court Education Center and the Texas Court Clerks Association.



**Organizational Chart**



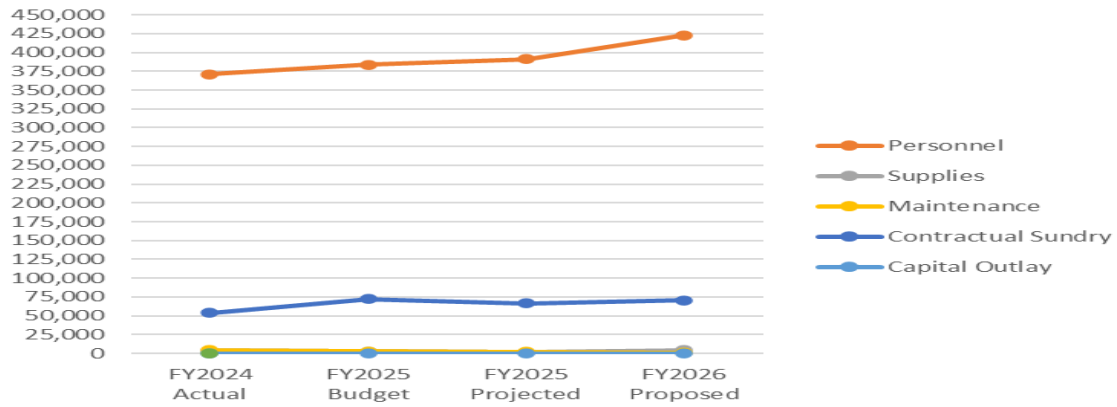
**Budgeted Positions**

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Municipal Court Administrator	1.00	1.00	1.00
Senior Court Clerk	1.00	1.00	1.00
Court Clerk	.60	.60	.85
City Marshal	1.00	1.00	1.00
Court Assistant (PT)	.50	0	0
Court Records Clerk (PT)	0	.50	0.50
<b>Total Municipal Court FTE</b>	<b>4.10</b>	<b>4.10</b>	<b>4.35</b>

**Summary of Expenditures by Category**

The Finance – Municipal Court Division budget increased by \$37,020 mainly due to personnel cost increases and reallocations to Court Technology Fund and from Court Truancy Fund.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	371,225	383,650	390,950	422,700
Supplies	3,620	2,900	1,700	4,400
Maintenance	4,589	2,850	2,050	1,200
Contractual Sundry	53,984	72,390	66,710	70,510
<b>Total Municipal Court</b>	<b>\$433,418</b>	<b>\$461,790</b>	<b>\$461,410</b>	<b>\$498,810</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Cases filed	4,925	4,500	3200	4,500
Warrants issued	1,164	1,000	1,500	1200
Cases set on court docket	5,114	4,500	4,500	4,500
Payments processed	4,546	4,000	5,100	5,000
Time served and community service processed	749	1,000	500	500
Discovery requests processed	107	120	100	100
Phone calls/emails	9,043	8,000	11,000	10,000
Warrants cleared	1,422	1,000	1,300	1.300

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Average ratio of cases filed per clerk	# 7. Attract, retain, and motivate qualified staff.	Efficiency	100	133	100	140	100
% of cases processed/disposed	# 8. Evaluate technology & workplace solutions	Effectiveness	5%	5%	5%	5%	5%
% of payments made after text notification	# 8. Evaluate technology & workplace solutions	Effectiveness	10	22	20	22	20
Conduct annual destruction records which have met State retention requirements	# 1. Maintain the financial strength of the City	Effectiveness	1	1	1	1	1



## FINANCE - MUNICIPAL COURT

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$39,050	Benefits, retention, COLA/merit & TMRS adjustments
Wearing Apparel	Supplies		\$1,500	Additional apparel for Marshalls
Office Equipment	Maintenance		(\$400)	Estimated cost adjustment
Communications	Contractual/Sundry		(\$330)	Cell Stipend policy adjustment
Special Services	Contractual/Sundry	\$100		Notary adjustment
Travel Expense	Contractual/Sundry	(\$200)		Estimated needs adjustment
Dues & Subscriptions	Contractual/Sundry		(\$100)	Membership adjustments
Training	Contractual/Sundry	(\$250)		Estimated needs adjustment
Printing	Contractual/Sundry		(\$200)	Needs & costs adjustment
<b>REALLOCATIONS:</b>				
Radio Maintenance	Maintenance		(\$1,250)	Reallocated to Court Technology Fund
Special Services	Contractual/Sundry		(\$900)	Reallocated Lexis Nexis to Court Technology Fund
<b>TOTALS:</b>		<b>(\$350)</b>	<b>\$37,370</b>	

**\$37,020 NET INCREASE/DECREASE**

# Finance

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## Mission Statement

To preserve the City's strong financial condition by creating a financial strategy, effectively managing the City's resources, and provide analysis and recommendations that ensure optimal economic results. Provide accurate financial information in a timely manner, produce, and generate information that is meaningful and in accordance with the generally accepted accounting principles and department procedures.

## Department Overview

- Finance is responsible for providing accurate and timely financial data to management and council to facilitate the financial decision-making process.
- This division is accountable for establishing, monitoring, and updating the City's fiscal policies to ensure they are both responsive in the current environment and fiscally responsible.
- Responsible for planning, collecting, recording, summarizing, and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles, ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies.
- The purchasing area ensures that all purchases are in accordance with state laws. Responsible for obtaining the best value consistent with delivery terms. We strive to foster an understanding and appreciation of sound purchasing policy and procedures throughout all departments of the City.

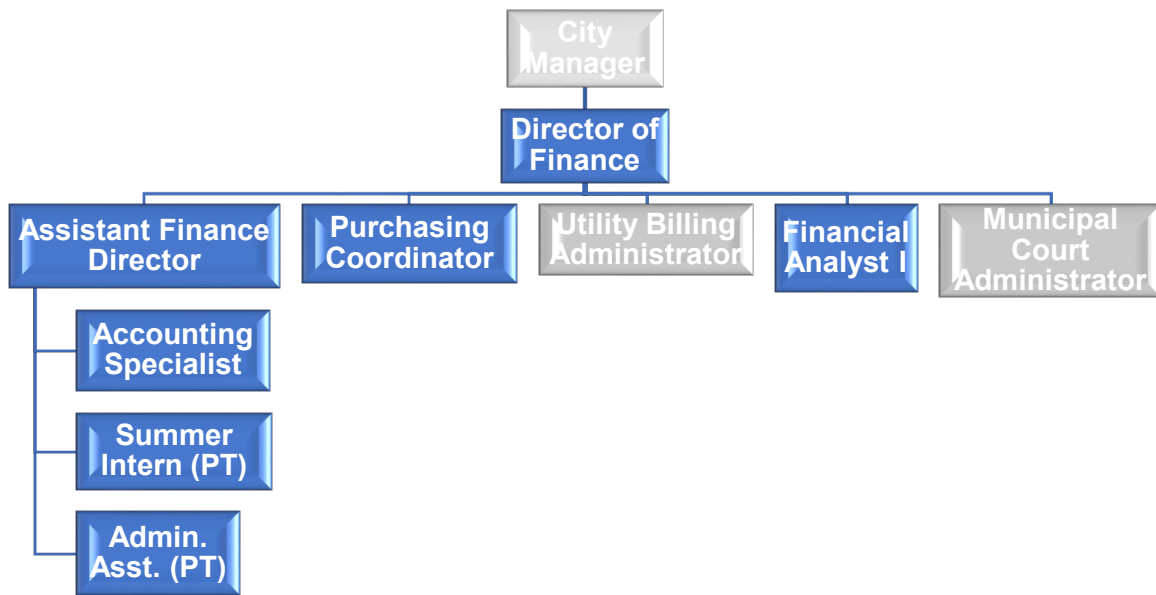
## Highlights/Achievements for FY2025

- Continued with the implementation of Tyler Content Manager for digital document storage within the department.
- Continued creating a digital budget book to be posted on the website that will be more user friendly for citizens and council.
- Received the Government Finance Officer's Distinguished Budget Award and the Certificate of Achievement for Excellence in Financial Reporting.
- Received the Government Treasurer's Officer's of Texas Distinguished Investment Policy Award.
- Successful financial institution conversion.
- Improved website to increase public transparency and ease of obtaining information.
- Refined payroll and AP processes for increased efficiency.
- Created informational webpage for vendors to include bid opportunities and required forms.

## Goals/Objectives for FY2026

- Complete digital budget book project for publication to the website to share with the public to aid in citizen engagement.
- Continue the succession plan and continue cross training staff.
- Implement budget platform for departments to enter budget requests and provide for on-line budget process for decision making and presenting budget information.
- Participate in the Transparency Stars program through the State Comptroller's Office.
- Streamline bank reconciliation process.
- Develop Standard Operating Procedures for all processes.
- Create online platform for submitting Hotel Occupancy Tax payments and reports.

## Organizational Chart



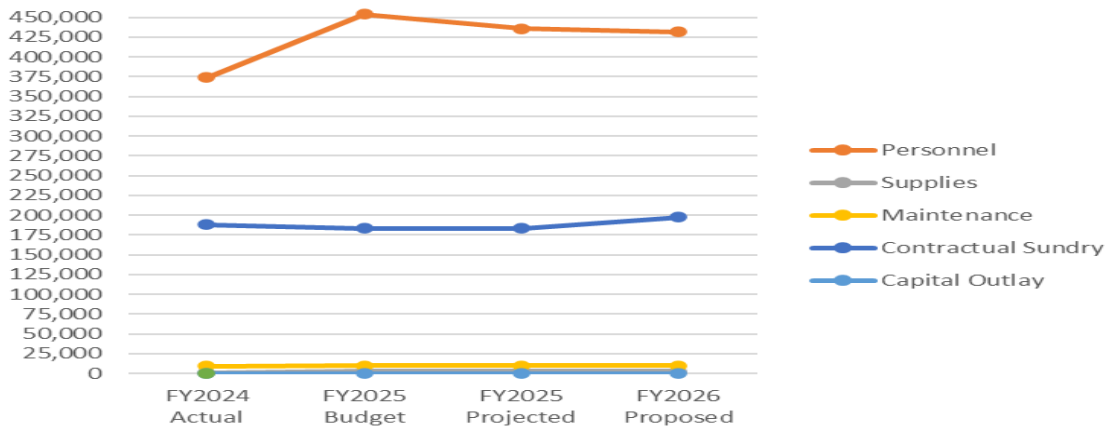
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Finance	.75	.75	.75
Assistant Finance Director	.50	.50	.50
Administrative Assistant (PT)	.50	0	.50
Financial Analyst II	1.00	1.00	0
Financial Analyst I	0	0	1.00
Financial Services Tech (PT)	0	.50	0
Accounting Specialist	0	0	1.00
Financial Services Technician II	1.50	1.00	0
Grant Manager	0	.20	.20
Purchasing Coordinator	0	.50	.50
Summer Intern (PT)	.25	.25	.25
<b>Total Finance FTE</b>	<b>4.50</b>	<b>4.70</b>	<b>4.70</b>

## Summary of Expenditures by Category

The Finance Department budget decreased in total by \$8,860 mainly due to a decrease in personnel services for personnel adjustments and an increase in contractual services for appraisal services estimate.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	373,839	454,150	438,200	431,300
Supplies	1,010	3,500	3,500	2,700
Maintenance	9,775	9,900	10,100	10,500
Contractual Sundry	188,135	183,110	190,610	197,300
Capital Outlay	0	0	0	0
<b>Total Finance</b>	<b>\$572,759</b>	<b>\$650,660</b>	<b>\$642,410</b>	<b>\$641,800</b>



### Performance Measures

Workload Indicators	FY204 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of manual journal entries processed	1,267	1,450	1,225	1200
Number of competitive solicitations & quotes processed	8	8	10	10
Number of purchase orders issued	1,260	1,400	1,300	1,200
Number of receivable invoices issued	41	45	40	50
Number of payables processed	6,926	8,000	6,500	7,000
Number of employee payrolls processed	5,688	4,400	6,000	6,000
Number of audit adjustments	7	2	5	5

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Number of days to close bank accounts.	# 1. Maintain the financial strength of the City.	Efficiency	7	8	6	10	6
Received unmodified audit opinion.	# 1. Maintain the financial strength of the City.	Efficiency	Yes	Yes	Yes	Yes	Yes
Received GFOA Certificate of Achievement Award.	# 1. Maintain the financial strength of the City.	Efficiency	Yes	Yes	Yes	Yes	Yes
Received GFOA Distinguished Budget Presentation Award.	# 1. Maintain the financial strength of the City.	Effectiveness	Yes	Yes	Yes	Yes	Yes
Maintain a Bond Rating of AA or greater.	# 1. Maintain the financial strength of the City. # 4. Strengthen future planning.	Efficiency	AA	AA	AA	AA	AA
Maintain 1% or less of disbursements voided due to error.	# 1. Maintain the financial strength of the City.	Efficiency	1%	<1%	1%	<1%	1%

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Maintain no material error on ACFR.	# 1. Maintain the financial strength of the City.	Efficiency	None	None	None	None	None
Maintain a 99% timely payment to vendors within 30 days.	# 1. Maintain the financial strength of the City. # 7. Attract, retain, and motivate qualified staff.	Efficiency	99%	95%	99%	98%	99%





## FINANCE

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		(\$22,850)	Benefits, retention, COLA/merit, position & TMRS adjustments
Publications	Supplies		(\$600)	Estimated needs adjustment
Misc. Equipment/Furniture	Supplies	(\$200)		Estimated needs adjustment
Software Maintenance	Maintenance		\$600	Estimated lonwave increase
Communications	Contractual/Sundry		(\$1,360)	Policy & department usage adjustment
Travel	Contractual/Sundry		(\$950)	Needs adjustment
Dues & Subscriptions	Contractual/Sundry	(\$200)		Needs adjustment
Appraisal Services	Contractual/Sundry		\$15,700	Annual increase from TAD
Tax Collection	Contractual/Sundry		\$1,000	Annual increase .97 to 1.07
<b>TOTALS:</b>		(\$400)	(\$8,460)	

**(\$8,860) NET INCREASE/DECREASE**

# Information Technology

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## **Mission Statement**

To provide for the operations and development of the City through the implementation and support of cost-effective technologies which enhance the efficiencies of City staff while facilitating effective information flow between the City and its citizens.

## **Department Overview**

The Information Technology department handles all aspects of networking, hardware and software, telecommunications, web site management, cable channels, audio/video, building security, technical support, and public information.

Information Technology provides and supports desktop access to general purpose software tools, business applications and adapt across multiple computing platforms, and external services, data, or applications.

Provides “on demand” service and support for system and security administration, problem resolution or coordination, acquisition research and assistance, and information requests relative to tools, data, and applications.

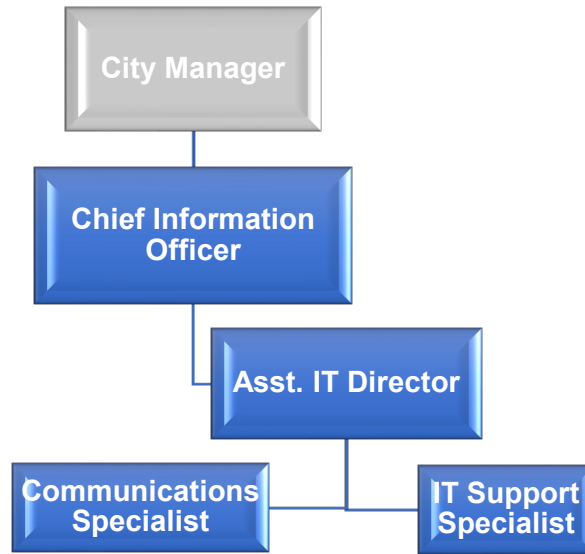
## **Highlights/Achievements for FY2025**

- MFA Solution for CJIS Connected Systems
- Executime Deployment
- Code Migration from v4 to v5 of MyGov
- Re-Implementation of MyGov Code
- Fire Apparatus MDT Replacements
- Police Door Access Controller Replacement
- New Firewall Install at Parks Facility
- Permits and Licensing to Tyler Technologies
- Permits and Licensing back to MyGov
- MyGov Liens Module
- Library Central Desk
- Replace Finance and other Servers
- Exchange Hybrid to Hybrid Subscription
- Yearly Cyber Security Training
- Watauga Fest Videos
- Shop Local Campaign (Where in the World is Carmen Watauga)
- Certified Public Communicator (Maribel)

## **Goals/Objectives for FY2026**

- PC Replacements
- S2 Door Access Controller Replacement
- Adobe Acrobat Conversion to Subscription
- Server Replacement (WFH Server)
- Phone System Renewal
- ADA Web Site Compliance

## Organizational Chart



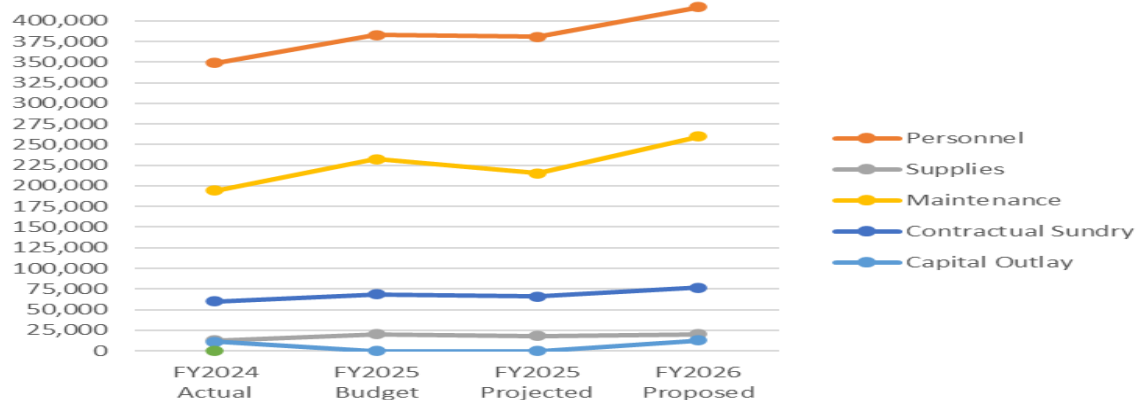
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Chief Information Officer	.50	.50	.50
Assistant IT Director	0	0	1.00
IT Manager	1.00	1.00	0
IT Support Specialist	1.00	1.00	1.00
Communications Specialist	0	1.00	1.00
Media Specialist	1.00	0	0
<b>Total Information Technology FTE</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

## Summary of Expenditures by Category

Information Technology's budget increased by \$82,000 mainly due to personnel adjustments and maintenance cost increases. There is a one-time update meeting room A/V equipment in police and city hall buildings included in this budget.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	349,030	382,800	380,600	416,650
Supplies	12,667	20,200	17,850	20,200
Maintenance	194,327	232,200	214,910	259,710
Contractual Sundry	59,994	68,650	66,100	76,790
Capital Outlay	11,240	0	0	12,500
<b>Total Information Technology</b>	<b>\$627,258</b>	<b>\$703,850</b>	<b>\$679,460</b>	<b>\$785,850</b>



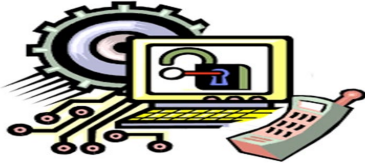
## Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Respond to Help Desk calls	8,911	8,000	9,178	9,000
Number of PC workstations maintained	165	160	165	165
Number of LAN servers	19	19	19	19
Number of laptops maintained	78	85	85	85
Number of digital signage or conference displays managed	11	11	24	24
Number of audio/video systems maintained	4	4	4	4
Number of telephones	125	141	125	125



Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Provide a 90% or higher rating on employee IT requests resolved within 2 days.	# 1. Maintain financial strength of the City. # 2. Expand public safety through non-enforcement measures.	Effectiveness	100%	100%	100%	100%	100%
Provide access to data/digital services to empower the community without downtime 95%.	# 5. Improve community involvement.	Efficiency	100%	100%	100%	100%	100%
Provide public safety dispatch system uptime 95%.	# 2. Expand public safety through non-enforcement measures.	Efficiency	100%	100%	100%	100%	100%
Provide uptime of computer systems/networks 95%.	# 1. Maintain the financial strength of the City.	Efficiency	100%	*98%	100%	100%	100%

\*Tyler Technologies Server Overwrite, August 2024



## INFORMATION TECHNOLOGY

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$27,300	Benefits, retention, staffing, COLA/merit & TMRS adjustments
Personnel	Personnel Services		\$6,550	IT Manager to IT Asst. Director
Hardware Maintenance	Maintenance		\$1,700	Barracuda maintenance costs adjustments; add PACS
Software Maintenance	Maintenance		\$16,010	Maintenance licenses cost adjustments
Communications	Contractual/Sundry		(\$1,000)	Policy adjustment
Special Services	Contractual/Sundry		\$500	Archive Social cost adjustment
Special Services	Contractual/Sundry		\$1,100	Civic Clerk suite cost adjustment
Special Services	Contractual/Sundry		\$500	Civic Engage/Civic Send cost adjustment
Special Services	Contractual/Sundry		\$750	Civic Ready cost adjustment
Special Services	Contractual/Sundry		\$4,500	Audio Eye ADA Compliance addition
Special Services	Contractual/Sundry		\$150	Domain hosting, SSL certs. cost adjustment
Travel Expense	Contractual/Sundry		\$200	TAMIO & TATO A conferences
Dues & Subscriptions	Contractual/Sundry		\$815	Dues & Subscriptions cost adjustment
Training	Contractual/Sundry		\$625	TAMIO & TATO A conferences, PIO training
Computer Hardware	Capital Outlay	\$12,500		AV upgrades to meetings rooms in FD, PD, City Hall
<b>REALLOCATIONS:</b>				
Software Maintenance	Maintenance		\$9,800	Consolidate/update Adobe subscriptions (offset from by depts.)
<b>TOTALS:</b>		<b>\$12,500</b>	<b>\$69,500</b>	

**\$82,000 NET INCREASE/DECREASE**

# Library



## Mission Statement

The Watauga Public Library is committed to enriching the community through access to informational, educational, cultural, recreational, and lifelong learning materials in a variety of formats. The library anticipates and responds to the needs of the community and offers a variety of classes, presentations, workshops, and services in a professional, efficient, caring, and friendly manner.

## Department Overview

The library is responsible for the day-to-day operation and technical services including acquisition of materials, cataloging and classification of materials, management of the collection, and management of the integrated library system. The library shares the vision of the nation's founders that liberty and learning are inseparable, and that democratic people must have free, open, and equal access to information.

The four core purposes of public libraries are: 1) Learning, 2) Literacy, 3) Information, and 4) Community Spaces.

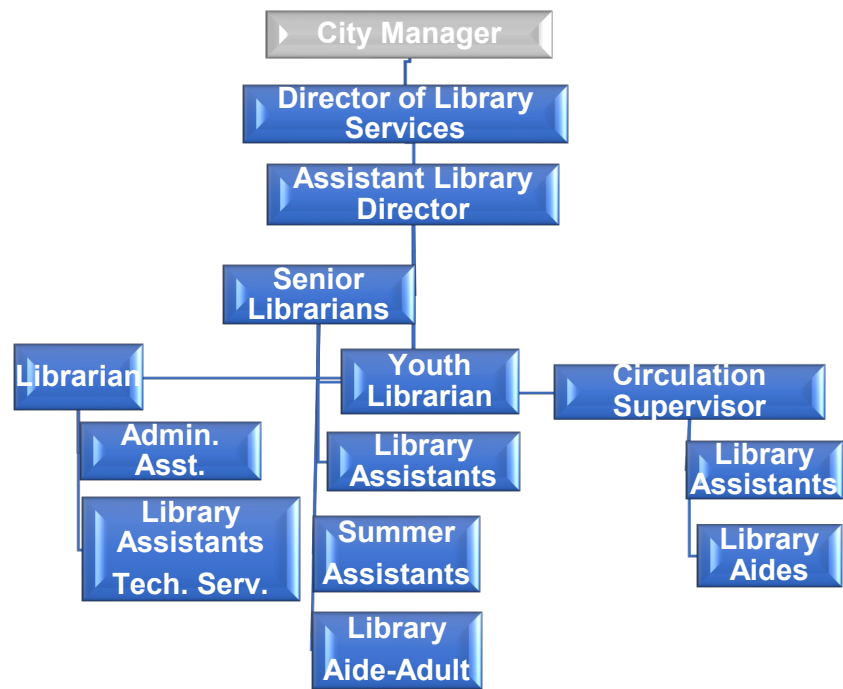
## Highlights/Achievements for FY2025

- Achievement of Excellence Award from the Texas Municipal Library Directors Association for 2024.
- Approval of Library Board for revisions of the "Library Confidentiality," "Interlibrary Loan," and "Material Selection" Policies. Also, approval was given to the new "Insect Infestation Policy."
- On January 7, 2025, our first all-day training was conducted. The in-house training created by our Senior Youth Services Librarian was designed to educate staff about the skills and knowledge to effectively serve patrons and manage library operations (customer service, library resources & technology). Fire, Human Resources, and Police Departments also participated in the program.
- Since the library will remain in the current building longer than originally planned, funds have been allocated to revamp the current space. New chairs and tables have been ordered. To maximize the use of staffing, a central desk has been ordered where most staff will circulate through (Adult Services, Circulation, Reference, and Youth staff). This will reinforce cross-training and improve support when staff are out sick, on vacation or in other emergencies. Updated wiring, and an improved self-service printing station are also being addressed. In addition, there will be a new snack area located near the front entrance of the building.
- The library conducted an Input Opportunity Survey from May 2024 to September 2024. We received 163 responses, which is 0.66% of the population of Watauga. According to the survey 118 participants live in Watauga. The next largest groups are in North Richland Hills and Fort Worth. Most participants reported coming in to read or browse the collection. They also reported using computers, printers, copier or scanner. The library users liked the customer service, followed by the collection. They valued the materials, youth classes and events, and online access the most. 47% reported downloading eAudiobooks, eBooks, and eMagazines. 29% were not aware that we offer eMaterials, though we make a concerted effort to share that information. 41% of the respondents shared that they "often" shop, dine, or frequent Watauga businesses when they visit the library, and 48% "sometimes" do so.

## Goals/Objectives for FY2026

- Expand and adapt to informational diversity.
- Continue a strong commitment to exemplary customer service.
- Examine the organization of the department to better address workflow.
- Seek diverse ways to provide professional services.
- Select high quality materials and formats to meet the informational, educational, and recreational needs of the users.
- Provide residents with the resources they need to explore topics of personal interest and continue to learn throughout their lives.
- Serve as a safe place where people share a sense of community.

## Organizational Chart



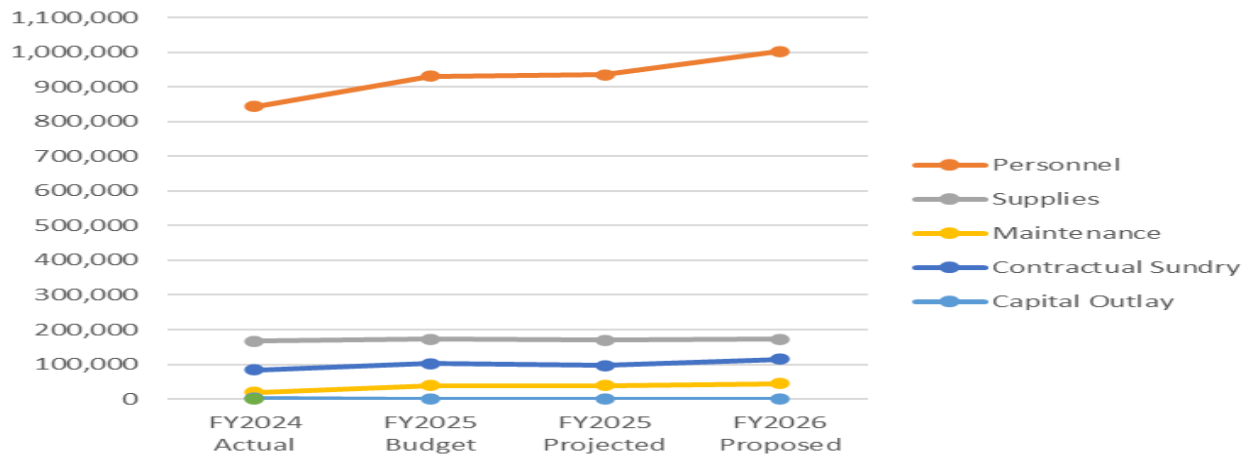
## Budgeted Positions

Position Title	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Library Services	1.00	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00	1.00
Technical Services Supervisor	1.00	1.00	0	0
Senior Librarian	2.00	2.00	2.00	2.00
Librarian	1.00	1.00	2.00	2.00
Admin. Assistant	0	0	1.00	1.00
Library Assistant – Technical Services	0.50	0.50	0.50	0.50
Library Assistant – FT- Floater	1.00	1.00	0	0
Library Assistant – Youth	0.50	1.25	1.25	1.25
Circulation Supervisor	1.00	1.00	1.00	1.00
Librarian Assistant – Circulation	1.00	1.00	1.00	1.00
Library Assistant	0	0	0	0
Library Aide – Circulation	0	0.50	0.50	0.50
Library Assistant – Reference	0.25	0	0	0
Library Assistant – Adult Services	0	0.25	0.25	0.25
Library Assistant – Summer	0.50	0.50	0.50	0.50
Library Aide – Adult Services	0	0.25	0.25	0.25
Library Aide	0.75	0	0	0
<b>Total Library FTE</b>	<b>11.50</b>	<b>12.25</b>	<b>12.25</b>	<b>12.25</b>

## Summary of Expenditures by Category

The library budget increased by \$88,300 mainly due to personnel cost increases. There were adjustments for the events and classes that are being expanded and reallocated, department needs, usage, and increasing costs. A one-time New Request was also included in this budget for building exterior and kitchen improvements.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	843,878	930,900	935,000	1,002,300
Supplies	167,278	172,200	169,400	172,600
Maintenance	19,718	39,100	38,700	43,800
Contractual Sundry	83,263	102,500	97,200	114,300
Capital Outlay	2,396	0	0	0
<b>Total Library</b>	<b>\$1,116,534</b>	<b>\$1,244,700</b>	<b>\$1,240,300</b>	<b>\$1,333,000</b>

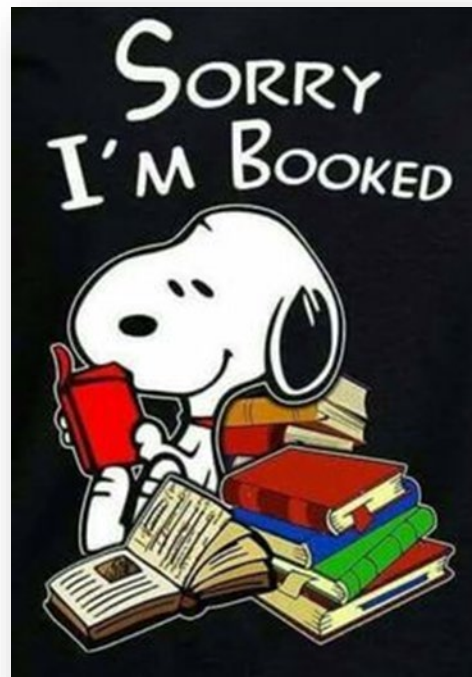


## Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Registered borrowers	9,491	10,600	9,200	9,500
Current holdings	149,438	144,000	147,500	149,000
Total library visits	87,007	106,000	94,000	98,000
Program attendance (includes virtual programs)	27,059	32,000	28,500	29,500
Misc. customer services (includes curbside)	1,685	1,350	2,000	2,200
Summer reading club attendance	7,378	6,500	8,300	8,700
Volunteer hours logged	2,087	1,300	3,000	2,800
Reference transactions	14,295	15,000	14,100	14,300
Items circulated	190,036	175,000	200,000	210,000
Items added	6,282	6,900	6,400	6,400
Items withdrawn	9,835	4,600	7,200	6,400



Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Total circulation per capita.	# 3. Quality of life through education.	Efficiency	7	8	7	8	9
Collection turnover rate per capita.	# 3. Quality of life through education.	Demand	1.1	1.3	1.2	1.4	1.4
Materials expenditure per capita.	# 4. Responsible fiscal management.	Efficiency	7	7	6.4	7	7
Operating revenue per capita.	# 4. Responsible fiscal management.	Efficiency	25.00	45.33	48.20	46.00	47.00
Program attendance per capita.	# 3. Quality of life through education.	Demand	1.13	1.1	1.3	1.2	1.2
Visits per capita.	# 3. Quality of life through education.	Demand	3	1.1	4.3	1.2	1.2





## LIBRARY SERVICES

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$71,400	Benefits, retention, COLA/merit/comp & TMRS adjustments
Office Supplies	Supplies		\$200	Department needs & costs adjustments
Minor Tools & Apparatus	Supplies		\$300	Department needs adjustments
Misc. Equip/Furniture	Supplies		(\$100)	Department estimated needs adjustment
Furniture & Fixtures	Maintenance	\$15,800		Exterior seating & kitchen improvements (New Request FY26)
Office Equipment	Maintenance		\$1,800	Increase in Bibliotheca support
Building Maintenance	Maintenance	\$1,500		Exterior beautification
Book Repair/Processing	Maintenance	(\$14,400)		RFID tags (NR FY24-25 one-time) adjustment
Library Consortium	Contractual/Sundry		\$200	EBSCO & Amigos adjustments
Travel	Contractual/Sundry		\$400	Additional staff training
Dues & Subscriptions	Contractual/Sundry		\$1,800	Book continuations/subscriptions inflation adjustment
Training	Contractual/Sundry		(\$500)	Training opportunities adjustment
Printing & Binding	Contractual/Sundry		(\$100)	Summer reading brochures adjustment
<b>REALLOCATIONS:</b>				
Special Services	Contractual/Sundry		\$10,000	Performers & event contractors from non-departmental ArtsNet
<b>TOTALS:</b>		<b>\$2,900</b>	<b>\$85,400</b>	

**\$88,300 NET INCREASE/DECREASE**

# Community Services

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## Mission Statement

To enrich the lives of Watauga citizens through the responsible administration of our resources with the goal of quality customer service, recreational opportunities, and community interaction.

## Department Overview

The Community Services Division's vision is to enhance the quality of life, awareness of services, and the public perception as it relates to our residents from a recreational and community services standpoint via the following opportunities:

- Health and fitness programs for active adults (Seniors), adults, and youth
- Daily meals provided for active adults
- Youth and adult athletic programs
- Fine art programs
- Summer camps
- Special events
- Facility rentals

## Highlights/Achievements for FY2025

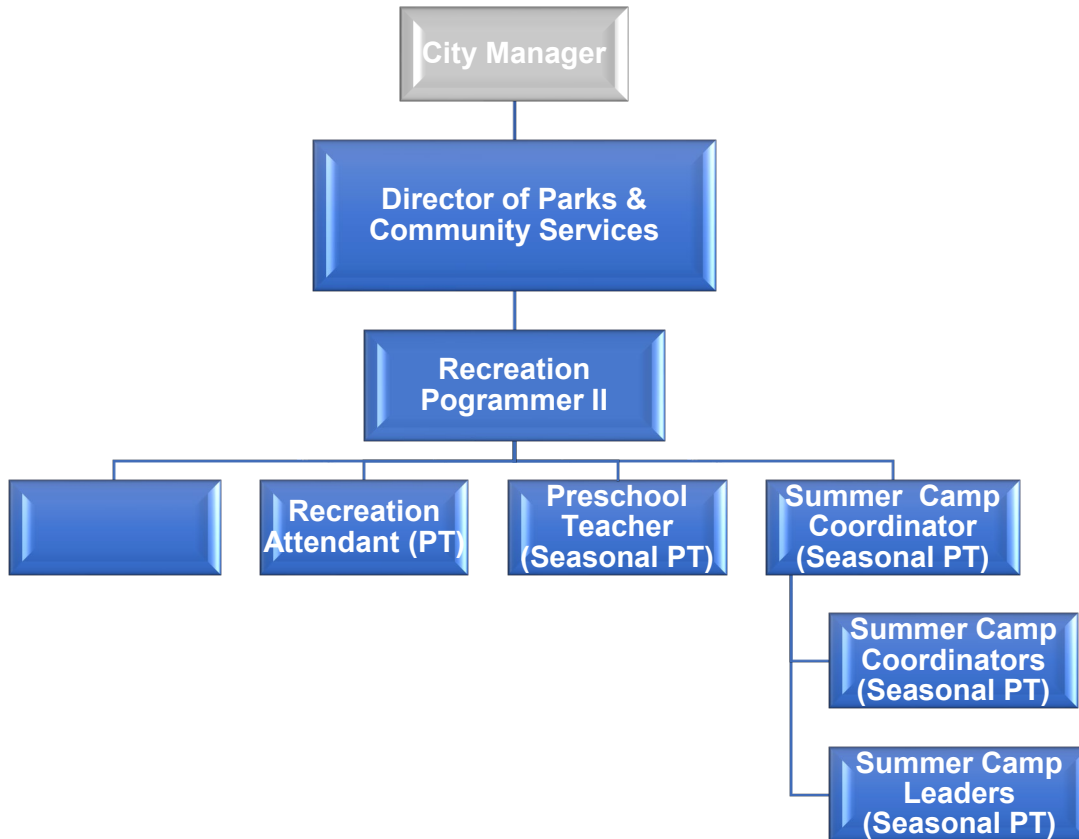
- Successfully brought back Camp Watauga
- Successfully brought back our Watauga Preschool programs
- Increased the number of Community & Active Adult Center memberships
- Increased the number and quality of special events
- Increased the variety of classes and programs offered to meet the community's needs
- Increased community awareness of additional and existing Community Services Division offerings that add to citizens' and visitors' quality of life through Celebrate Our Parks events at neighborhood parks

## Goals/Objectives for FY2026

- Launch Recreation on Wheels (ROW) program in neighborhood parks
- Increase the community awareness of our Keep Watauga Beautiful program
- Replacement of the original gym floor at the Community Center
- Addition of window tinting at the Community Center to replace window fixtures and reduce energy usage
- Maximize the City of Watauga's brand exposure in the community through the linking of local resources that are cost-efficient for residents



## Organizational Chart



## Budgeted Positions

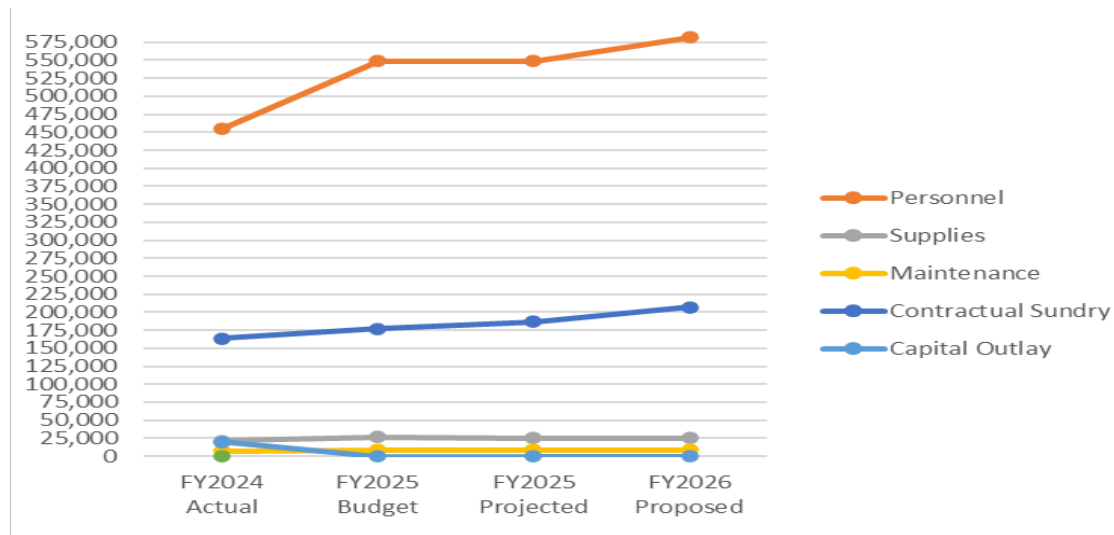
Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Parks & Community Services	.50	.50	.50
Recreation Programmer II	1.00	1.00	1.00
Recreation Coordinator I	3.00	3.00	3.00
Recreation Attendant (PT)	1.25	2.00	2.25
Preschool Teacher (Seasonal PT)	.50	.50	.25
Summer Camp Coordinator (Seasonal PT)	.25	.25	.25
Summer Camp Coordinators (Seasonal PT)	1.50	1.50	1.50
Summer Camp Leaders (Seasonal PT)	1.50	1.50	1.50
<b>Total Community Services FTE</b>	<b>9.50</b>	<b>10.25</b>	<b>10.25</b>



## Summary of Expenditures by Category

Community Services budget increased by \$61,980 mainly due to personnel cost increases and the reinstated and expanded community programs. In addition, the Arts Program was reallocated to the Community Services budget from Non-Departmental. The Contract Instructors' budget was increased by \$12,500 which is for program fees that are revenue offset.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	454,743	548,500	518,400	581,600
Supplies	21,090	26,300	25,400	25,500
Maintenance	7,041	8,600	8,900	8,900
Contractual Sundry	163,184	177,340	186,960	206,720
Capital Outlay	19,936	0	0	0
<b>Total Community Services</b>	<b>\$665,993</b>	<b>\$760,740</b>	<b>\$739,660</b>	<b>\$822,720</b>



## Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of health and fitness programs	13	16	15	17
Number of fine arts programs	12	15	13	15
Number of athletic teams	135	150	138	150
Number of new memberships processed	189	110	155	175
Number of special events	19	22	24	26
Number of active members	1,091	1,200	1,141	1,200



Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of residents satisfied with community programs.	# 5. Improve community involvement.	Effectiveness	95%	93%	95%	94%	95%
% of returning vendors to WataugaFest.	# 1. Maintain the financial strength of the City. # 3. Develop a sustainable economic development effort. # 5. Improve community involvement.	Effectiveness	90%	87%	90%	89%	91%





## COMMUNITY SERVICES SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$33,100	Benefits, retention, COLA/merit/comp & TMRS adjustments
Minor Tools/Apparatus	Supplies	(\$100)		Department usage analysis
Janitorial Supplies	Supplies		(\$200)	Department usage analysis
Awards/Recognition	Supplies	(\$500)		Department usage analysis
Software Maintenance	Maintenance		\$300	Department usage analysis
Communications	Contractual/Sundry		(\$820)	Cell stipend policy adjustment
Rental Equipment	Contractual/Sundry	(\$1,000)		Department usage analysis
Special Services	Contractual/Sundry		\$2,000	Keep Watauga Beautiful program
Advertising	Contractual/Sundry		\$1,000	Increase due to Peachjar advertising increasing
Contract Instructors	Contractual/Sundry		\$12,500	Increase in program fees (revenue offset)
Wataugafest	Contractual/Sundry		\$5,000	Festival enhancement (revenue offset)
Halloween Bash	Contractual/Sundry		\$700	Event enhancement
<b>REALLOCATION</b>				
Special Services	Contractual/Sundry		\$10,000	Arts Program reallocated from Non-Dept. with reduction
<b>TOTALS:</b>		<b>(\$1,600)</b>	<b>\$63,580</b>	

**\$61,980 NET INCREASE/DECREASE**

# Parks Services

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## Mission Statement

The mission of the City of Watauga Parks Division is to provide our citizens with an outstanding outdoor experience. We are focused on the quality and safety of our parks, which serve to enhance the quality of life for all citizens and visitors.

## Department Overview

The Parks Division is responsible for the grounds maintenance of all parks, city buildings, and WEDC lots which total over 120 acres.

The Parks Division manages and maintains all aspects, such as:

- Landscape and lake maintenance contracts.
- Daily restroom cleaning and trash removal.
- Daily splashpad monitoring and operation in season.
- Playground inspections and repairs.
- Irrigation system monitoring for efficient operations to include inspections and repairs.
- Landscape and irrigation installations.
- Pesticide application as needed.
- Park facility and amenities repairs because of age and/or vandalism.
- Special events support of the Community Services Division.

## Highlights/Achievements for FY2025

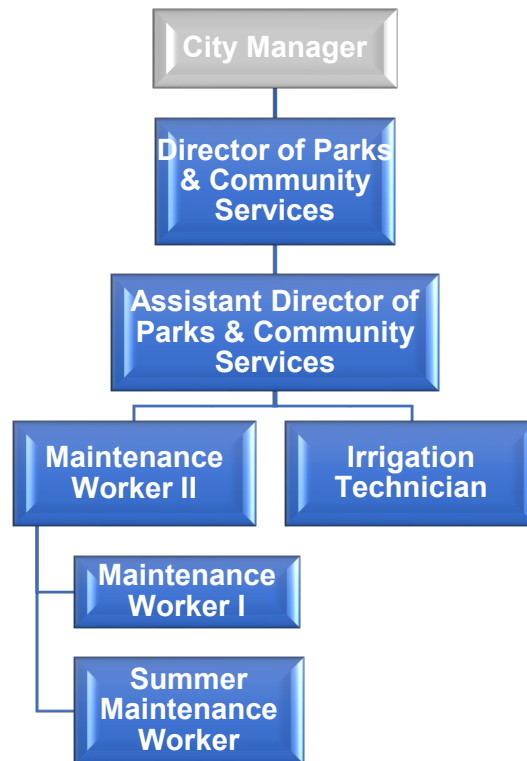
- Installation of replacement playgrounds at Indian Springs, Hillview, and Virgil Anthony Parks
- Installation of new Splashpad filtration system at Capp Smith Park
- Installation of trail lighting at Indian Springs and Virgil Anthony Parks
- Finalized a Food Truck Park master plan for Capp Smith Park
- Maintained Park amenities to maximize safe and functional use
- Improved turf quality at the athletic fields by implementing a turf maintenance program

## Goals/Objectives for FY2026

- Finalize the Yampa Park design and corresponding funding
- Complete a Foster Village Park site plan
- Increase the vitality and vigor of the wildflower areas at Capp Smith Park
- Improve the visual appeal of city parks and facilities through landscaping enhancements in parks & around city buildings
- Improve turf quality of our athletic fields through implementation of a turf maintenance program
- Increase staff training and development with succession planning in mind



## Organizational Chart



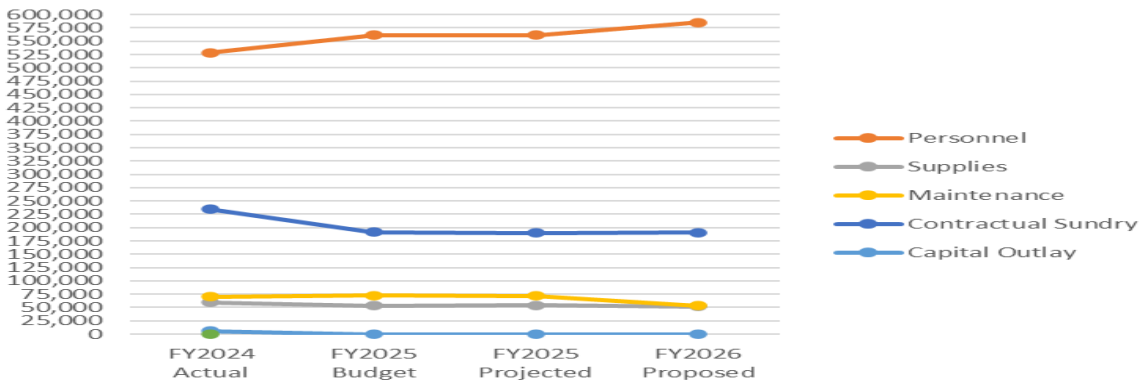
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Parks & Community Services	.50	.50	.50
Assistant Director of Parks & Community Services	1.00	1.00	1.00
Chemical Application/Irrigation Technician	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00
Maintenance Worker I	2.00	2.00	2.00
Summer Maintenance Worker (Seasonal PT)	.25	.25	.25
<b>Total Parks FTE</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>

## Summary of Expenditures by Category

The Parks budget increased by \$5,590 in total. There was an increase in personnel costs, with usage analysis adjustments and the addition of the outdoor warning system. In addition, there were reductions for the completion of the trip hazard program and one-time FY25 New Request.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	528,437	561,200	548,200	585,400
Supplies	59,393	53,200	54,070	51,600
Maintenance	70,608	72,700	72,100	53,600
Contractual Sundry	234,147	191,260	190,110	193,350
Capital Outlay	6,050	0	0	0
<b>Total Parks</b>	<b>\$898,634</b>	<b>\$878,360</b>	<b>\$864,480</b>	<b>\$883,950</b>



**Performance Measures**

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Athletic fields maintained	12	12	12	12
Park acres maintained	88	88	88	88
Number of pavilion reservations at city parks	231	250	270	300
Hours of personnel training	78	84	88	92

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of residents satisfied with appearance and maintenance of parks.	# 5. Improve community involvement. # 6. Improve the City brand.	Effectiveness	95%	93%	95%	93%	95%
Mow and maintain developed facilities according to the schedule.	# 5. Improve community involvement. # 6. Improve the City brand.	Effectiveness	100%	99%	100%	98%	100%
Mow and maintain undeveloped facilities according to the schedule.	# 3. Develop a sustainable economic development effort. # 6. Improve the City brand.	Effectiveness	100%	96%	100%	95%	100%





## PARKS SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$24,200	Benefits, retention, COLA/merit/comp & TMRS adjustments
Minor Tools & Apparatus	Supplies		(\$1,000)	Department usage analysis
Equipment Parts & Supplies	Supplies		(\$600)	Department usage analysis
Minor Tools & Apparatus	Maintenance		(\$100)	Less tools/apparatus to maintain
Parks Facility Maintenance	Maintenance		(\$500)	Department usage analysis
Parks Trails Repairs	Maintenance	(\$18,500)		Major trip hazards completed in FY25
Communications	Contractual/Sundry		(\$1,210)	Cell stipend policy adjustment
Dues & Subscriptions	Contractual/Sundry		\$9,300	Perry Weather Outdoor Warning System & Software
Contract/Outsource Services	Contractual/Sundry		\$6,000	CPI increase
Contract/Outsource Services	Contractual/Sundry	(\$10,000)		Perennial New Request FY24-25
Debris Disposal	Contractual/Sundry		(\$2,000)	Department usage analysis
<b>TOTALS:</b>		<b>(\$28,500)</b>	<b>\$34,090</b>	

**\$5,590    NET INCREASE/DECREASE**

# Police Department

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## Mission Statement

The mission of the Watauga Police Department is to protect the community served with professionalism, integrity, and compassion. We are committed to fostering trust through accountability, collaborative partnerships, and the relentless pursuit of justice.

## Department Overview

The Watauga Police Department provides law enforcement services to everyone lucky enough to live, visit, work, and play in the City of Watauga. WPD works closely with our regional public safety partners to proactively identify crime trends, respond to calls for police service, and enforce both local ordinances and state laws. Comprised of thirty-eight sworn peace officers and sixteen professional staff members, the Watauga Police Department is committed to policing with excellence and integrity.

The Watauga Police Department, led by Chief of Police Jim Lewis, includes the Administrative Bureau and the Operations Bureau. Under the purview of the Administrative Bureau are the Criminal Investigations Unit, Property and Records Unit, Animal Services Unit and Code Enforcement Unit. The Operations Bureau directs the Patrol Division and the Traffic Enforcement Unit. The Professional Standards Unit reports directly to Assistant Chief of Police Kevin Mead and is responsible for coordinating training, equipment procurement, and investigating personnel policy violations and complaints. The Watauga Police Department is committed to being good stewards of the resources to which it has been entrusted, maintaining an atmosphere of community partnership, ensuring transparency, and supporting the development of personnel to create future leaders.

## Highlights/Achievements for FY2025

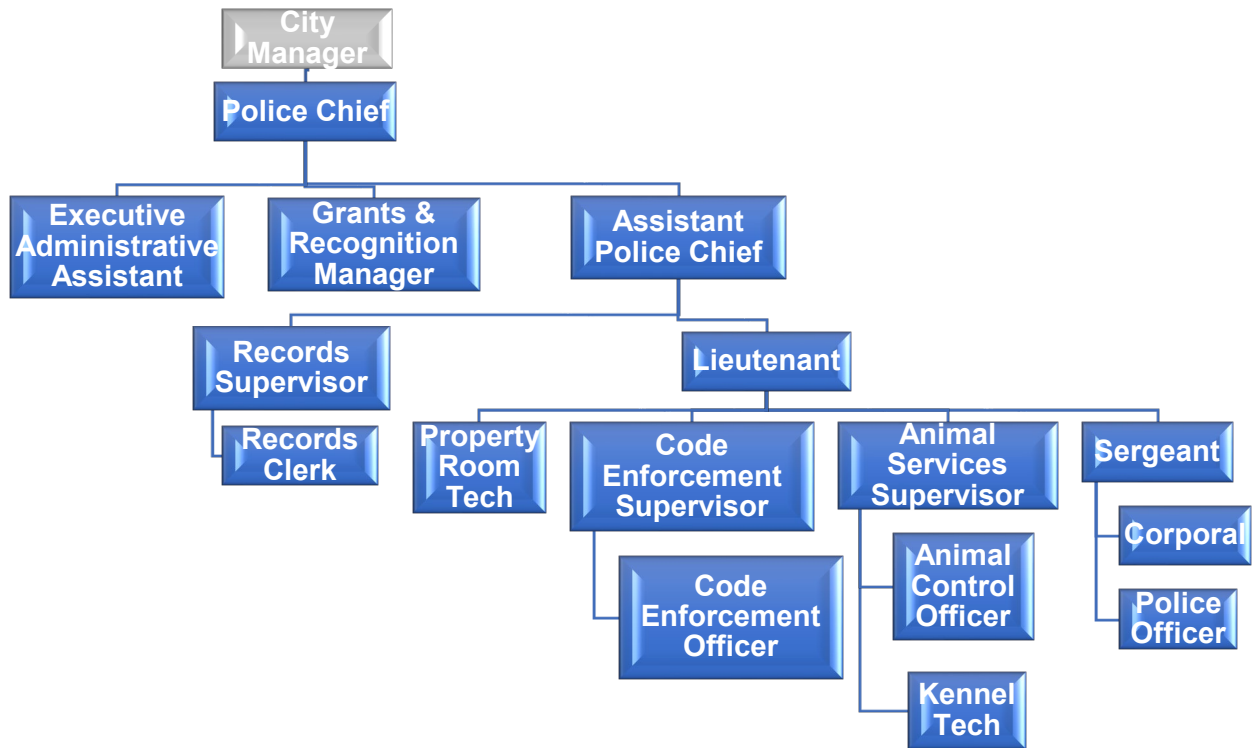
- Exceeded staffing goals through the addition of a new Chief of Police, Assistant Chief of Police, Lieutenant, Sergeant, Corporal, Code Officer, Animal Control Officer, Records Supervisor, Property Clerk, Records Clerk, and Executive Administrator
- Implementation of Leadership training
- Met Texas Commission on Law Enforcement's "Target 100" program for state training compliance
- Implemented Peer Support and Officer Wellness Programs
- Added Crisis Response Coordinator
- Increased Flock camera and license plate reader footprint

## Goals/Objectives for FY2026

- Fully staff all Divisions
- Restart VIP and Citizen Public Safety Academy
- Increase participation in community events
- Streamline records retention and reduce natural resource consumption
- Create public facing dashboards for data transparency
- Improve internal reporting to support data driven policing
- Increase recognition of staff achievements
- Optimize human resource allocation
- Develop and host public safety training for local and regional stakeholders
- Increase traffic enforcement activities
- Improve response to community questions and outreach



## Organizational Chart



## Budgeted Positions

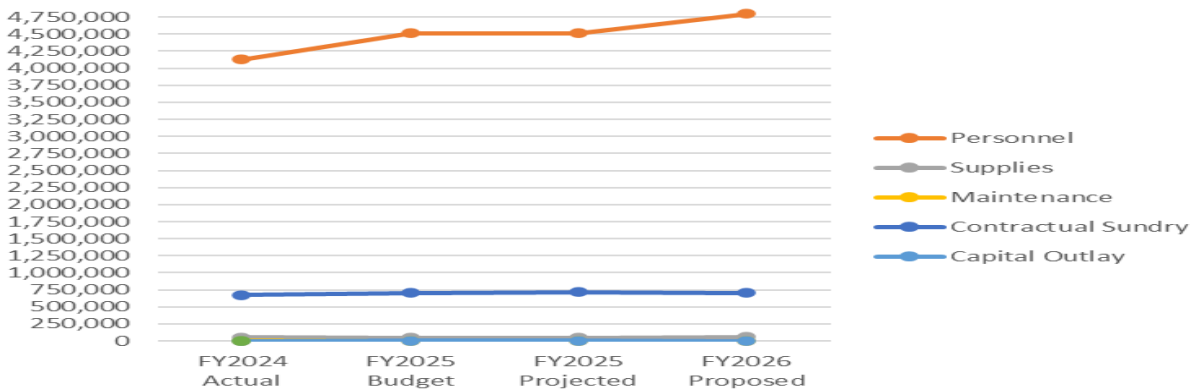
Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Police Chief	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00
Records Supervisor	1.00	1.00	1.00
Records Clerk	2.00	2.00	2.00
Executive Administrative Assistant	1.00	1.00	1.00
Property Room Technician	1.00	1.00	1.00
Sergeant	7.00	7.00	7.00
Corporal	5.00	5.00	5.00
Police Officer	10.00	10.00	10.00
Animal Services Supervisor	1.00	1.00	1.00
Animal Control Officer	3.00	3.00	3.00
Kennel Technician	1.00	1.00	1.50
Senior Code Enforcement Officer	1.00	1.00	0
Code Enforcement Supervisor	0	0	1.00
Code Enforcement Officer	2.00	3.00	3.00
Grants & Recognition Manager	.50	.80	.80
<b>Total Police FTE</b>	<b>39.50</b>	<b>40.80</b>	<b>41.30</b>



## Summary of Expenditures by Category

The Police Department budget increased by \$266,330 mainly due to personnel cost and staffing adjustments. The consolidated service agreement is estimated to increase, while the Animal Services supplies budget increased due to usage and cost adjustments.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	4,129,777	4,514,500	4,517,600	4,754,530
Supplies	54,664	49,600	49,600	59,600
Maintenance	2,144	600	600	600
Contractual Sundry	672,701	707,500	704,590	729,800
Capital Outlay	0	6,000	6,000	0
<b>Total Police</b>	<b>\$4,859,286</b>	<b>\$5,278,200</b>	<b>\$5,278,390</b>	<b>\$5,544,530</b>



## Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Total calls for service	11,000	9,500	9,200	9,500
Total reports	2,500	2,000	1,800	2,000
Total traffic stops	5,777	7,500	7,500	7,500
Total citations	4,209	3,500	3,300	3,500
Total felony arrests	327	400	300	400
Total misdemeanor arrests	722	800	650	800
Crimes sent to investigations	499	600	400	600
Cases filed for prosecution	444	500	500	500
Number of animals taken in	652	750	750	750
Number of animals adopted	281	350	300	350
Number of animals returned to owner	199	250	200	250
Number of animals euthanized	132	175	150	175
Total number of ACO calls for service	995	1,700	1,500	1,700
Number of code violations reported/investigated	3,218	8,000	8,000	8,000
Number of code violations cited	247	450	500	450
Number of code violations voluntarily complied	2,774	6,500	6,000	6,500



Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
# of reported Part 1 offenses	# 2. Expand public safety through non-enforcement efforts.	Quantitative	New Measure	New Measure	New Measure	375	338
# of community events participated	# 5. Improve community involvement	Quantitative	New Measure	New Measure	New Measure	10	12
% of staffing for department	# 7. Attract, retain & motivate staff	Quantitative	New Measure	New Measure	New Measure	100%	100%
% of code cases voluntary compliance conclusion	# 2. Expand public safety through non-enforcement efforts.	Effectiveness	New Measure	New Measure	New Measure	75%	80%
% of animals adopted or returned to owner	# 2. Expand public safety through non-enforcement efforts.	Effectiveness	80%	74%	80%	65%	80%





## POLICE - GENERAL FUND

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$207,500	Benefits, retention, step, COLA/comp, certification, & TMRS adju
Personnel	Personnel Services		\$13,250	Promotion to Code Enforcement Supervisor
Personnel	Personnel Services		\$19,280	Kennel Technician from part-time to full-time
Animal Control Supplies	Supplies		\$10,000	Department usage analysis & cost increases
Communications	Contractual/Sundry		\$5,000	Department usage analysis; full staffing
Contractual Payments	Contractual/Sundry		\$13,000	Estimated consolidated services adjustment
Special Services	Contractual/Sundry		\$300	Department usage analysis
Training	Contractual/Sundry		\$4,000	Fully staffed
Computer Hardware	Capital Outlay	(\$6,000)		PEP approved position technology (one time)
<b>TOTALS:</b>		<b>(\$6,000)</b>	<b>\$272,330</b>	

**\$266,330 NET INCREASE/DECREASE**

# Fire Department

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## Mission Statement

Protecting with Purpose and Serving with:

Professionalism

Respect

Integrity

Dedication

Excellence

## Department Overview

- Provides fire suppression and emergency medical response, car seat checks, assistance with the installation and maintenance of smoke detectors, home fire safety inspections, CPR training, fire extinguisher training, and other community education and support of community sponsored events.
- Provides a variety of specialized response personnel through a corporative agreement with other Northeast Tarrant County Cities (NEFDA).

## Highlights/Achievements for FY2025

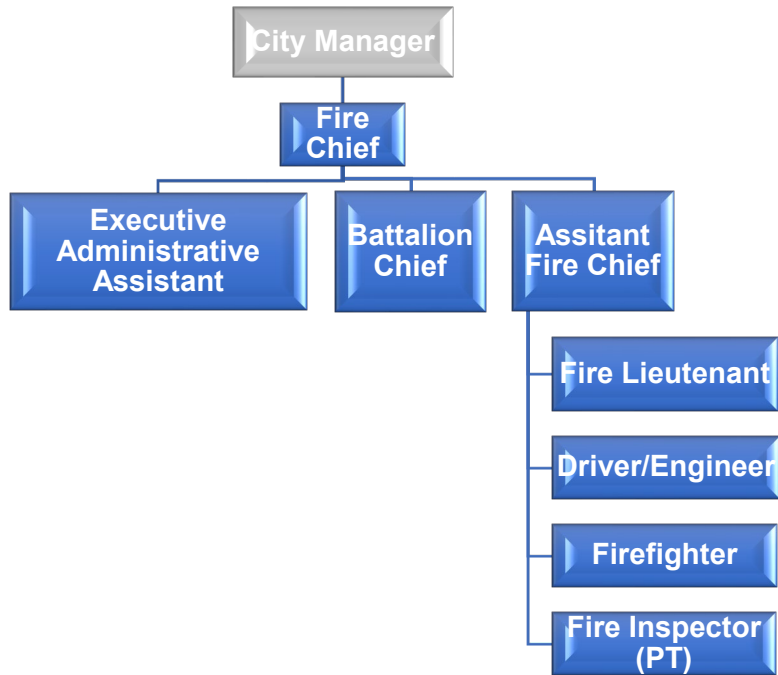
- Maintained ISO 1
- Maintained Texas Fire Chief Best Practice Recognition
- Completed the on-site training facility improvements
- Renewed Texas DSHS EMS Provider License
- Renewed Texas DSHS EMS Continued Education Training Facility License

## Goals/Objectives for FY2026

- Successfully undergo Review and Renew of ISO 1 Rating with Insurance Services Organization
- Successfully undergo Review and Renew of Texas Fire Chief Best Practice Designation
- Receive Mission Lifeline Silver or Better Award
- Improve safety and security of fire station and apparatus



## Organizational Chart



## Budgeted Positions

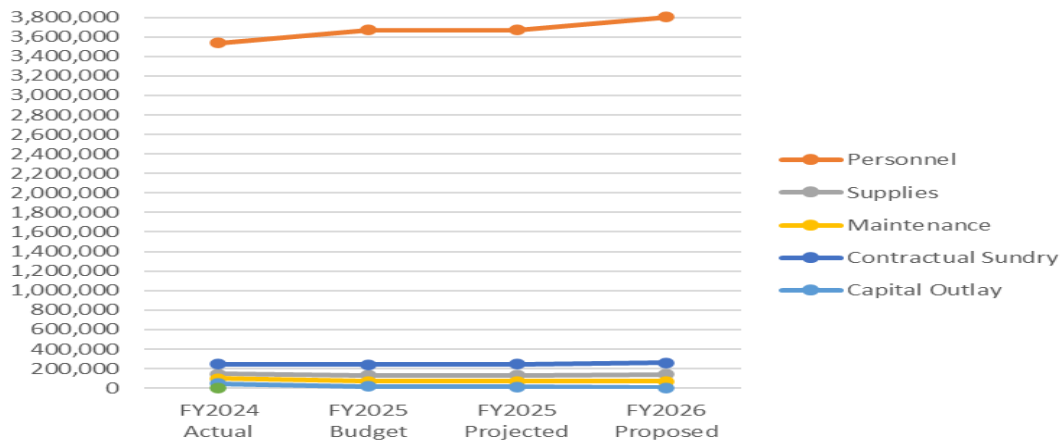
Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Executive Administrative Assistant	0	0	1.00
Administrative Assistant (PT)	.50	.50	0
Battalion Chief	0	1.00	1.00
Fire Marshal	1.00	0	0
Fire Lieutenant	3.00	3.00	3.00
Driver/Engineer	3.00	3.00	3.00
Firefighter	18.00	18.00	18.00
Fire Inspector (PT)	0	0	2.50
Firefighter (PT)	2.50	2.50	0
<b>Total Fire FTE</b>	<b>30.00</b>	<b>30.00</b>	<b>30.50</b>



## Summary of Expenditures by Category

The Fire Department budget increased by \$213,680 mainly due to personnel cost increases and staffing adjustments. A new award program and banquet was added to the budget. There are several cost increases and department usage adjustments, the addition of new reporting software, and the increase in NFDA dues are included in this budget. Capital Outlay adjustments include the completion of the training prop program reduction, and the addition of the ambulance safety camera system retrofit.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	3,536,650	3,671,400	3,503,750	3,838,080
Supplies	147,289	130,980	131,780	142,230
Maintenance	97,086	68,910	68,910	72,230
Contractual Sundry	244,460	241,850	244,250	285,780
Capital Outlay	44,518	16,500	16,500	5,000
<b>Total Fire</b>	<b>\$4,070,004</b>	<b>\$4,129,640</b>	<b>\$3,965,190</b>	<b>\$4,343,320</b>



## Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Total fire calls	872	950	950	950
Total emergency medical service calls	1,861	1,950	1,950	1,950
Number of ambulance transports	1,439	1,600	1,300	1,500
Number of fire mutual aid provided	27	50	30	50
Number of fire mutual aid received	22	50	28	50
Number of EMS aid provided	106	150	150	150
Number of EMS aid received	169	150	175	150
Number of fire inspections	836	800	800	800

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of Priority 3 or higher Fire calls in Watauga responded to in 6 minutes or less	Goal 2. Expand public safety through non-enforcement efforts.	Effectiveness	90%	88%	100%	90%	90%
% of Priority 3 or higher EMS calls in Watauga responded to 6 minutes or less	Goal 2 Goal 2. Expand public safety through non-enforcement efforts.	Effectiveness	90%	88%	100%	100%	90%
% of required fire inspections completed	Goal 2. Expand public safety through non-enforcement efforts.	Effectiveness	100%	100%	100%	100%	100%
% of required fire hydrant flowed/tested completed	Goal 2. Expand public safety through non-enforcement efforts.	Effectiveness	100%	100%	100%	100%	100%





## FIRE/EMS

### SIGNIFICANT BUDGET CHANGES

Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$130,400	Benefits, retention, step/COLA/merit/comp, TMRS, cert.
Personnel	Personnel Services		\$26,030	Admin Asst. (PT) to Executive Admin. Asst. (FT)
Personnel	Personnel Services		\$10,250	ACM stipend adjustment
Office Supplies	Supplies		\$250	Department needs analysis
Janitorial Supplies	Supplies		\$700	Department needs & increased costs adjustment
Chemicals	Supplies		\$900	Department needs & increased costs adjustment
Event Refreshments	Supplies		\$1,500	Department needs & increased costs adjustment
Medical Supplies	Supplies		\$1,900	Department needs & increased costs adjustment
Awards/Recognition	Supplies		\$6,000	New award banquet/awards program
Misc. Equip. Maintenance	Maintenance		(\$7,280)	Maintenance decreased due to new equipment
Uniform Cleaning	Maintenance		\$400	Department needs & increased costs adjustment
Software Maintenance	Maintenance		\$10,200	New reporting software (includes adjustment for old software)
Communications	Contractual/Sundry		(\$570)	Medic units cell service, hotspots, jetpack/cradlepoint stipend adj.
Training	Contractual/Sundry		\$4,000	ACM training addition
Dues & Subscriptions	Contractual/Sundry		\$14,300	Membership adjustment & capital contribution increase for NFDA
Ambulance Services	Contractual/Sundry		\$23,000	Department needs & analysis adjustment
Compliance Testing	Contractual/Sundry		(\$1,300)	PPE cleaning adjustment
Other Equipment	Capital Outlay	(\$12,000)		Training prop program completion
Other Equipment	Capital Outlay	\$5,000		Retrofit 2020 ambulance with Safety vision 6-camera system
<b>TOTALS:</b>		<b>(\$7,000)</b>	<b>\$220,680</b>	

**\$213,680 NET INCREASE/DECREASE**

# Public Works – Streets Division

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## Mission Statement

It is the mission of the Streets Division to enhance the safety and welfare of the traveling public by effectively and efficiently maintaining the City of Watauga's transportation infrastructure.

## Department Overview

- Provide maintenance for Watauga streets, signs, traffic signals, traffic markings, crossing flashers and school zone flashers.
- Promote ease of mobility throughout the city by maintaining our streets in a timely, efficient, and cost-effective manner
- Manage annual street rehabilitation program for aging asphalt roads.
- Manage concrete repair contractors for annual sidewalk repair, general concrete road repairs and resident concern repair lists.

## Highlights/Achievements for FY2025

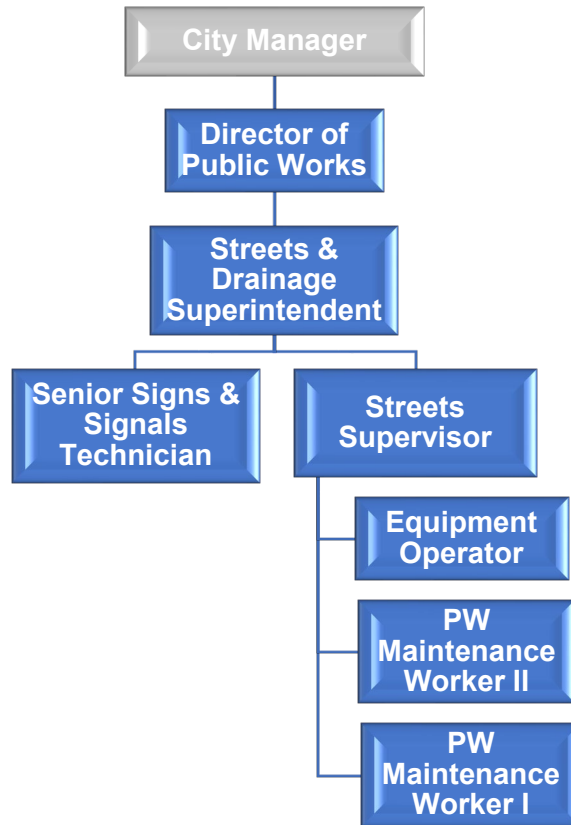
- Staff are developing many techniques to make patching more efficient utilizing a skid steer mounted milling machine versus the older methods of full tear out when not necessary.
- Maintain 88 miles of roads, signs, traffic signals and road markings in an acceptable manner.
- In process of downsizing current paver to one that is designed towards smaller projects, current equipment is designed for larger crews.
- Continued partnership with Tarrant County Precinct 3 to rehabilitate 4 residential streets: Dunson Dr. Lalagray Lane, Derek St. and Plum St.
- Continue working with Storm Drain Division to complete larger projects for street and drainage issues offering excellent cross-training opportunities.
- Western Center Railroad Crossing paint striping updated, removal of aging thermoplastic and restriped to stay compliant with FRA Quiet Zone requirements.

## Goals/Objectives for FY2026

- Maintain 88 miles of roads, signs, traffic signals and road markings to an acceptable manner.
- Budget approval for major striping project to remove the existing pavement markers and restripe Western Center and Park Vista Blvd. The striping will allow Tarrant County to maintain it in the future.
- Budget approval for speed limit reduction to 25 MPH city wide. This will be a five-year program to reduce the speed limit in areas of greatest concern first then by section.
- Improve the safety of Hightower and North Park Drive by improving the markings at intersection site triangles.
- Seek opportunities to make Watauga more bike friendly.



## Organizational Chart



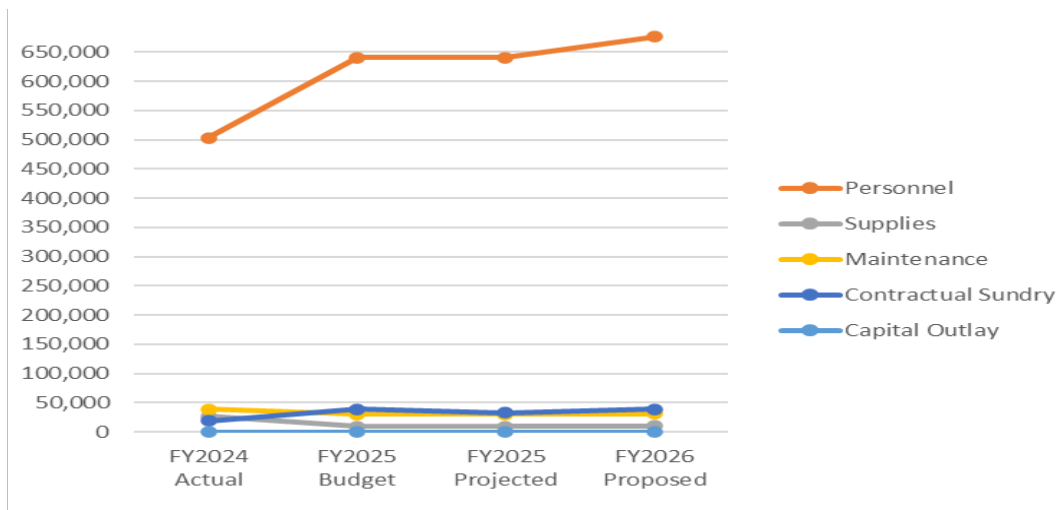
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Public Works	.25	.25	.25
Streets & Drainage Superintendent	.50	.50	.50
Senior Signs & Signal Technician	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00
Public Works Maintenance Worker II	1.00	1.00	1.00
Public Works Maintenance Worker I	4.00	4.00	4.00
<b>Total Public Works - Streets Division FTE</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>

## Summary of Expenditures by Category

Public Works – Streets Division budget increased by \$44,310 mainly due to personnel cost increases and adjustments. In addition, Street Striping was increased for Hightower, and NCTCOG Public Works Cost Share was added in this budget.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	502,739	640,600	612,800	679,250
Supplies	26,446	9,400	9,400	9,700
Maintenance	38,685	29,700	39,900	31,400
Contractual Sundry	18,373	38,730	32,710	42,390
<b>Total Public Works – Street Division</b>	<b>\$586,243</b>	<b>\$718,430</b>	<b>\$694,810</b>	<b>\$762,740</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Miles of streets maintained	88	88	88	88
Miles of curb and gutter maintained	176	176	176	176
Square yards of street rehabilitation	13,819	16,106	10,000	10,000
Linear feet of curb and gutter replaced	3,819	2,000	2,500	2,500
Number of potholes repaired	255	200	200	200
Subgrade/street repairs	66	75	55	50

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Maintain an 80% or greater road miles in good condition.	# 4. Strengthen future planning.	Efficiency	100%	84%	100%	184%	85%
Respond to street repairs within 5 business days from request.	# 4. Strengthen future planning.	Efficiency	100%	99%	100%	100%	95%
Repair 90% or more of resident sidewalk concerns annually.	# 4. Strengthen future planning.	Efficiency	100%	100%	100%	100%	100%





## PUBLIC WORKS

### PUBLIC WORKS - STREETS DIVISION

#### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$36,080	Benefits, retention, COLA/merit/comp & TMRS adjustments
Personnel	Personnel Services		\$2,570	ACM stipend adjustment
Wearing Apparel	Supplies		\$300	Department usage & costs adjustments
Street Striping	Maintenance		\$2,000	Hightower sight triangles, cost adjustments
Communications	Contractual/Sundry		(\$2,990)	Department usage & cell stipend policy adjustments
Dues & Subscriptions	Contractual/Sundry		(\$350)	Dues adjustment
Training	Contractual/Sundry		(\$1,000)	General training needs adjustment
Training	Contractual/Sundry		\$4,000	ACM training adjustment
COG Storm Water PHII	Contractual/Sundry		\$4,000	NCTCOG Public Works Cost Share
<b>REALLOCATIONS:</b>				
Software Maintenance	Maintenance		(\$300)	Consolidation of Adobe subscription; moved to IT budget
<b>TOTALS:</b>		<b>\$0</b>	<b>\$44,310</b>	

**\$44,310 NET INCREASE/DECREASE**

# Public Works – Fleet Division

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## Mission Statement

To provide a comprehensive fleet management program, which responsibly fulfills the vehicle and equipment needs for the City of Watauga through cost-effective and dedicated personal service.

## Department Overview

- Maintain city vehicles and equipment properly and to the highest standard with limited downtime and costs.
- Coordinate new vehicle upfitting and emergency light installation.
- Maintain compliance with mandated state and federal program.
- Coordinate used vehicles and equipment auction within city and state guidelines.

## Highlights/Achievements for FY2025

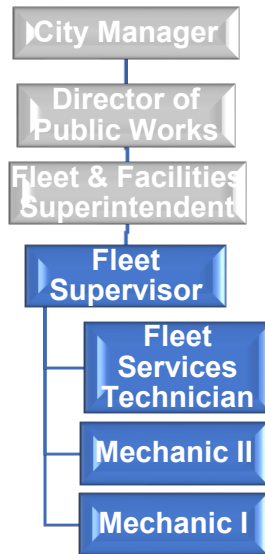
- Maintained City-owned vehicles and equipment, along with ILA city vehicles and equipment, properly to the highest standard with limited downtime while being understaffed for several months out of the year.
- Performed New vehicle upfitting and lighting installations in-house.
- Maintained compliance with mandated state and federal programs.
- Successfully recruited and onboarded a full team, achieving full departmental staffing.

## Goals/Objectives for FY2026

- Continuing to provide stellar customer service and minimal downtime to our customers.
- Continue purchasing more fuel-efficient vehicles and equipment to reduce fuel and maintenance costs.
- Take delivery of all new units and upfit accordingly per department and city policy.



## Organizational Chart



## Budgeted Positions

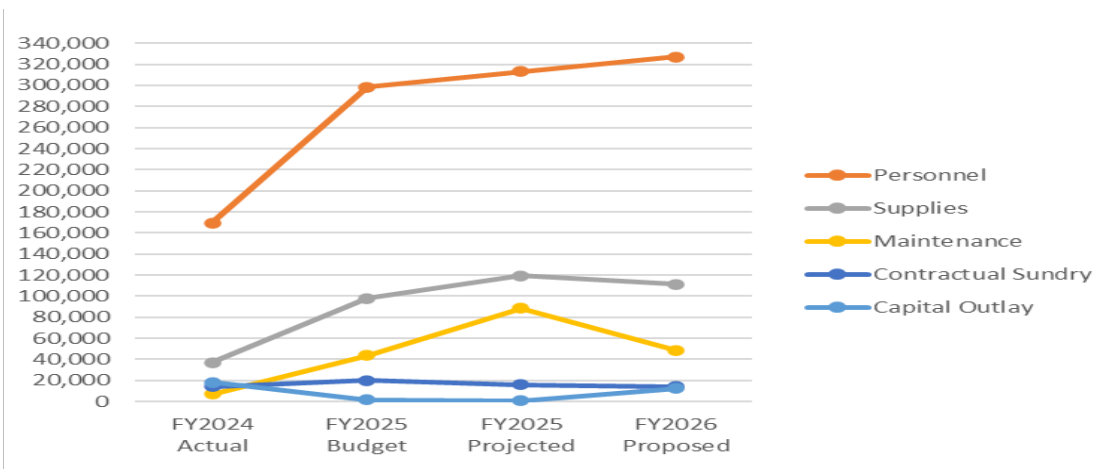
Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Fleet Supervisor	1.00	1.00	1.00
Fleet Services Technician	1.00	1.00	1.00
Mechanic II	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00
<b>Total Public Works - Fleet Division FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>



## Summary of Expenditures by Category

Public Works – Streets Division budget increased by \$51,920 mainly due to personnel cost increases. A one-time approved request for the fuel island upgrade was added to this budget.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	169,389	298,450	277,800	327,030
Supplies	36,868	97,900	97,940	111,400
Maintenance	6,806	43,500	68,500	48,500
Contractual Sundry	14,219	19,900	16,000	13,990
Capital Outlay	18,066	1,500	700	12,250
<b>Total Public Works – Fleet Division</b>	<b>\$245,348</b>	<b>\$461,250</b>	<b>\$460,940</b>	<b>\$513,170</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Work orders completed	652	700	700	750
Gallons of fuel dispensed	38,141	62,000	62,000	62,000
Number of preventive maintenances performed per month	54	35	35	60
Number of city vehicles/equipment maintained	343	900	222	240
Number of training classes attended	10	15	8	15



Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Increase annual number of inhouse fleet repairs completed by 1% each year.	# 1. Maintain the financial strength of the City. # 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	90%	100%	90%	98%
Maintain average life per policy for fleet.	# 1. Maintain the financial strength of the City. # 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	100%	100%	100%	100%
Increase the number of employee certifications by 1% annually.	# 7. Attract, retain, and motivate qualified staff.	Efficiency	100%	28%	100%	75%	100%



## PUBLIC WORKS - FLEET SERVICES

### SIGNIFICANT BUDGET CHANGES

#### Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		28,580	Benefits, retention, staff, COLA/merit & TMRS adjustments
Wearing Apparel	Supplies		500	Department usage & cost adjustments
Vehicles Parts & Supplies	Supplies		5,000	Department cost adjustments
Vehicles Fuel & Lubricants	Supplies		8,000	Department cost adjustments
Vehicle Maintenance	Maintenance		5,000	Department cost adjustments
Communications	Contractual/Sundry		(700)	Cell stipend/on-call service policy adjustment
Dues & Subscriptions	Contractual/Sundry		(5,210)	Department adjustments (Mitchell on Demand)
Other Equipment	Capital Outlay	(1,500)		IDS Tool (NR FY24-25 one time approved) adjustment
Other Equipment	Capital Outlay	3,750		Bulk oil storage tank (50%) (one-time)
Other Equipment	Capital Outlay	\$8,500		Tire machine/wheel balancer (50%) (one-time)
<b>TOTALS:</b>		<b>\$10,750</b>	<b>\$41,170</b>	

**\$51,920 NET INCREASE/DECREASE**

# Public Works – Facilities Maintenance Division



## Mission Statement

To provide citizens and staff with safe and accessible facilities. To maintain the city's investment in facility structures both interior and exterior and building equipment.

## Department Overview

Facilities Maintenance is a section of the Public Works Fleet & Facilities Division. It provides the maintenance and operation of all city owned facilities, buildings, and structures which total over 120,000 square feet.

- Minor and major remodeling and construction as needed.
- Provides an efficient and effective preventative maintenance program to maintain and upgrade city owned buildings to an acceptable condition compatible with city codes.
- Provides and maintains a pleasant and secure environment for all visitors and city employees in the buildings under city jurisdiction.

## Highlights/Achievements for 2025

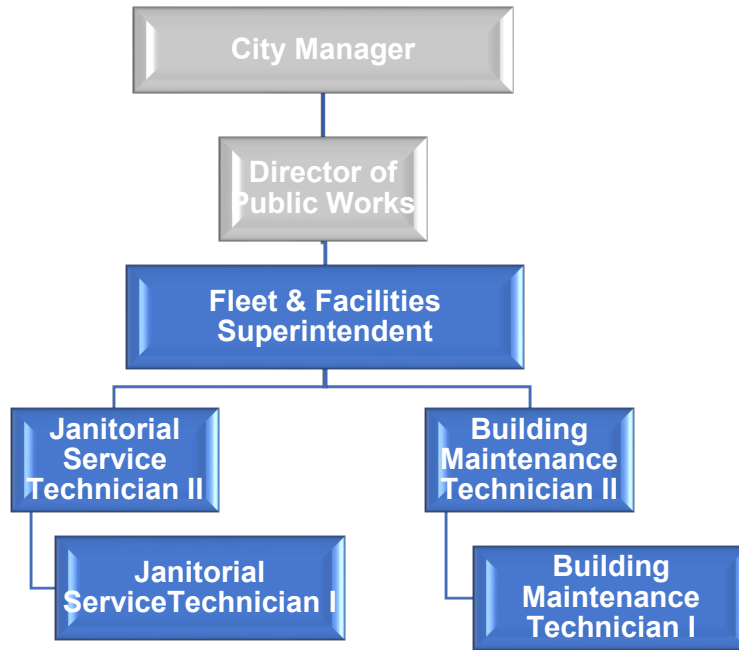
- Completed fleet shop expansion.
- Completed recreation center foundation repair.
- Water Tower generator installation.
- Library HVAC replacements.

## Goals/Objectives for FY2026

- To provide a safe and trouble-free working environment for city personnel and citizens.
- Complete recreation Center HVAC system repair and update.



## Organizational Chart



## Budgeted Positions

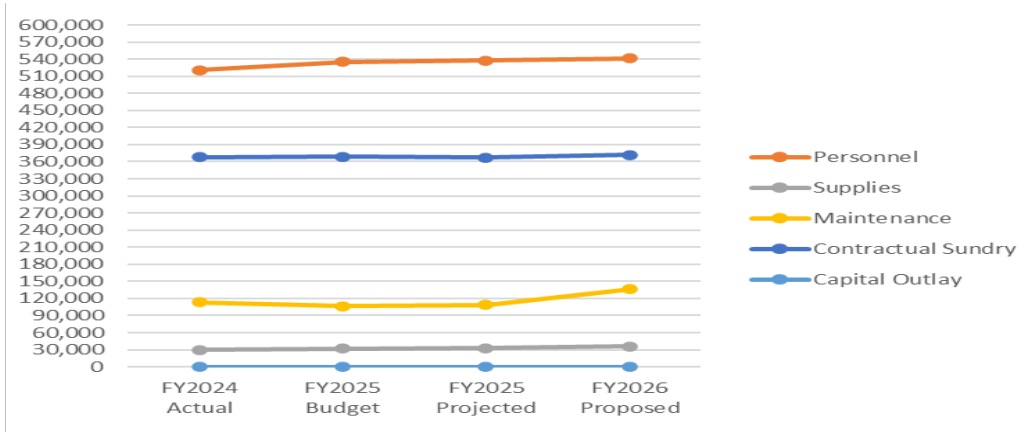
Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Fleet & Facilities Superintendent	1.00	1.00	.75
Janitorial Service Technician II	1.00	1.00	1.00
Janitorial Service Technician I	3.00	3.00	3.00
Building Maintenance Technician II	1.00	1.00	1.00
Building Maintenance Technician I	2.00	2.00	2.00
<b>Total Public Works – Facilities Maintenance Division FTE</b>	<b>8.00</b>	<b>8.00</b>	<b>7.75</b>

## Summary of Expenditures by Category

Public Works – Facilities Maintenance Division budget increased by \$43,360 in part due to personnel cost and staff adjustments. A one-time request was included in the budget for the Community Center window tinting. In addition, various cost and usage adjustments were made in this budget

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	520,439	534,900	548,630	541,200
Supplies	29,649	32,000	32,000	35,450
Maintenance	113,323	106,000	102,200	135,950
Contractual Sundry	368,362	368,500	357,850	372,160
Capital Outlay	0	0	0	0
<b>Total Public Works – Facilities Division</b>	<b>\$1,031,772</b>	<b>\$1,041,400</b>	<b>\$1,040,680</b>	<b>\$1,084,760</b>





### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of city facilities maintained	11	11	11	11
Number of repair requests completed	469	415	550	545
Square footage of city facilities maintained	122,000	122,000	122,000	122,000

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of general maintenance work orders completed within 48 hours.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	195%	70%	100%	70%	100%
% of repairs completed in-house.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	90%	100%	89%	100%
Change 100% of A/C filters at all facilities every quarter.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	100%	100%	100%	100%
Test and exercise emergency generators 52 times year.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	50%	100%	95%	100%





## PUBLIC WORKS - FACILITIES MAINTENANCE

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$6,300	Benefits, retention, staff, COLA/merit & TMRS adjustments
Wearing Apparel	Supplies		\$450	Usage analysis & cost adjustment
Janitorial Supplies	Supplies		\$3,000	Usage analysis & cost adjustment
Community Ctr. Maint.	Maintenance	\$25,000		Window tinting (one-time)
Software Maintenance	Maintenance		\$4,950	Live Fuel subscription
Communications	Contractual/Sundry		(\$2,040)	Usage analysis & cell stipend policy adjustment
Special Services	Contractual/Sundry		\$1,500	Termite service adjustment
Janitorial Service	Contractual/Sundry		\$4,200	Outsourced services adjustment
<b>TOTALS:</b>		<b>\$25,000</b>	<b>\$18,360</b>	

**\$43,360 NET INCREASE/DECREASE**



# SPECIAL REVENUE FUND



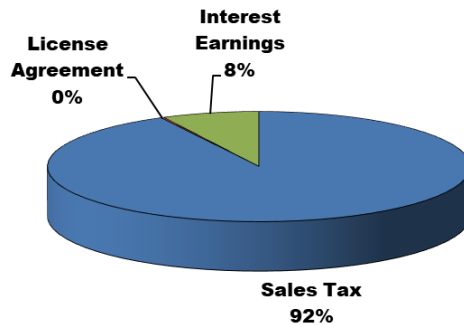


## ECONOMIC DEVELOPMENT CORPORATION (FORMERLY PARKS DEVELOPMENT CORPORATION)

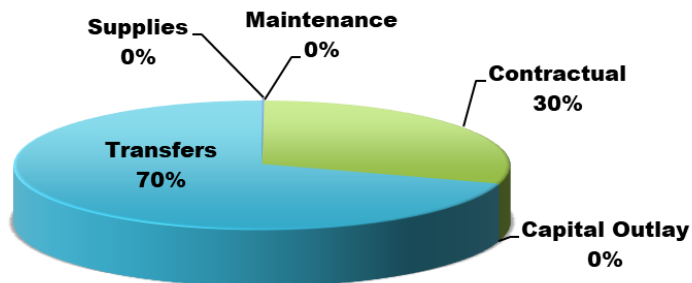
Voters established the Watauga Parks Development Corporation Sales Tax Fund to account for a ½ cent sales tax increase in May 1994 under the 4b Economic Development Legislation. The purpose of the increase in sales tax is to build city parks and improve existing parks under the supervision of the Watauga Parks Development Corporation. In May 2012, voters approved a reduction of the sales and use tax for the Watauga Parks Development Corporation to ¼ of one percent and reallocate ¼ of one percent for maintenance and repairs of municipal streets. This reduction took place on October 1, 2012. In FY2018-2019 the corporation’s name was changed to Economic Development Corporation and the focus was redirected to economic development within the City. Sales tax revenues for FY2025-2026 are projected to be \$993,000.

This Special Revenue Fund is used to account for specific revenues that are legally restricted to expenditures for particular purposes. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when liability is incurred.

### Where Does the Money Come From?



### Where Does the Money Go?



*Note: Transfers to general fund cover personnel expenses and debt*

**ECONOMIC DEVELOPMENT CORPORATION  
BUDGET SUMMARY - FUND 04**

	HISTORY		PROJECTED YEAR		BUDGET	%CHANGE
	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Projected	2025-2026 Budget	FY2025-2026 VS 2024-2025
<b>Fund Balance, October 1*</b>	<b>\$1,733,255</b>	<b>\$2,295,551</b>	<b>\$2,863,864</b>	<b>\$2,863,864</b>	<b>\$3,241,124</b>	
<b>Revenues:</b>						
Sales Taxes	952,990	955,520	996,000	976,000	993,000	-0.3%
Proceeds From Sale of Assets	0	0	0	0	0	0.0%
Interest Earnings	73,826	124,203	50,000	100,000	80,000	60.0%
License Agreement - Services	2,813	4,500	3,500	2,500	2,500	-28.6%
<b>Operating Revenues</b>	<b>\$1,029,628</b>	<b>\$1,084,223</b>	<b>\$1,049,500</b>	<b>\$1,078,500</b>	<b>\$1,075,500</b>	<b>-0.8%</b>
<b>Total Available Resources</b>	<b>\$2,762,883</b>	<b>\$3,379,775</b>	<b>\$3,913,364</b>	<b>\$3,942,364</b>	<b>\$4,316,624</b>	
<b>Expenditures:</b>						
Business Retention	3,783	3,791	56,650	56,650	31,650	-44.1%
Business Attraction	20,614	57,952	34,300	34,300	83,400	143.1%
General Administration	23,236	26,167	48,650	48,650	98,650	102.8%
<b>Operating Expenditures</b>	<b>\$47,632</b>	<b>\$87,910</b>	<b>\$139,600</b>	<b>\$139,600</b>	<b>\$213,700</b>	<b>143.1%</b>
<b>Operating Transfers-Out</b>						
To General Fund	266,500	279,000	311,640	311,640	341,200	9.5%
To Internal Service Fund	0	0	0	0	0	0.0%
To EDC Construction Fund	0	0	100,000	100,000	0	-100.0%
To Debt Service	153,200	149,000	150,000	150,000	150,000	0.0%
<b>Total Operating Transfers-Out</b>	<b>\$419,700</b>	<b>\$428,000</b>	<b>\$561,640</b>	<b>\$561,640</b>	<b>\$491,200</b>	<b>14.8%</b>
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$467,332</b>	<b>\$515,910</b>	<b>\$701,240</b>	<b>\$701,240</b>	<b>\$704,900</b>	<b>36.6%</b>
<b>Fund Balance, September 30</b>	<b>\$2,295,551</b>	<b>\$2,863,864</b>	<b>\$3,212,124</b>	<b>\$3,241,124</b>	<b>\$3,611,724</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>\$562,296</b>	<b>\$568,313</b>	<b>\$348,260</b>	<b>\$377,260</b>	<b>\$370,600</b>	

\*Includes debt service fund balance

# Economic Development



## Mission Statement

To make Watauga the best place to do business today and in the future by generating equitable economic growth opportunities, building strategic partnerships, and maximizing resources.

## Department Overview

To advance the economic strength of Watauga through business and community support programs, public education, and strategic partnerships. Economic Development provides emphasis on improving the business climate through new development, redevelopment, workforce development, business retention and expansion, and small business development.

To enhance the quality of life for residents and the sustainability of City businesses through the retention and revitalization of existing businesses and neighborhoods, and promotion, recruitment, and coordination of new commercial and residential development in the City.

## Highlights/Achievements for FY2025

- Launched the Watauga Revitalization Action Plan (WRAP) Incentive Policy, designed to support local businesses by assisting with revitalization improvements.
- Economic development activity was strong for the 2025 fiscal year and included multiple business openings.
- Continued advertising efforts to include the Business Spotlight program and Shop Watauga social media platform to promote Watauga businesses.
- Continued to maintain economic development-related databases to meet the needs of the development community.

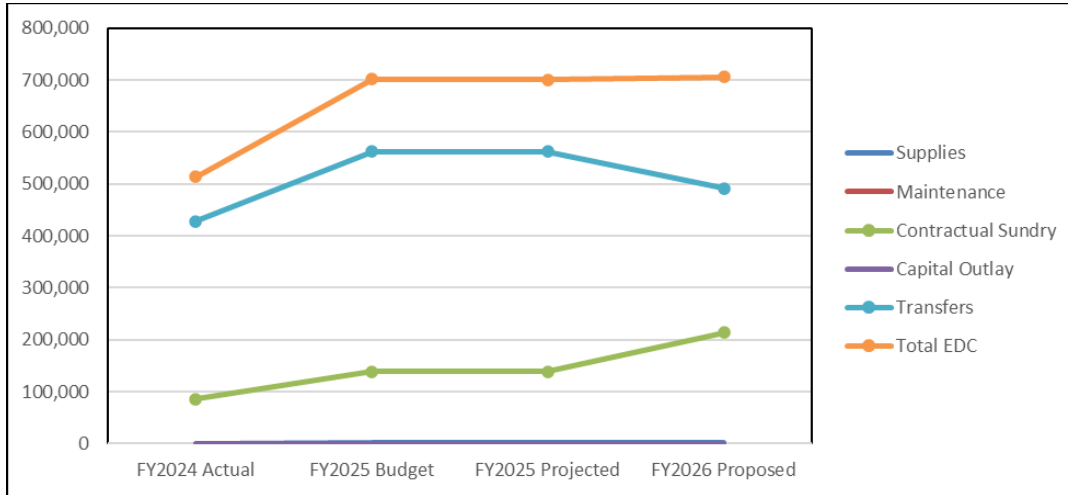
## Goals/Objectives for FY2026

- Continue the WRAP program to support local business revitalization.
- Implement the Open Rewards program to support business activity in our City.
- Support the design and construction for the Food Business Park to support economic development efforts.
- Continue to promote Watauga businesses and stimulate participation in shop local programs.
- Research and propose additional programs that help to revitalize aging economic corridors in the City.

## Summary of Expenditures by Category

The Economic Development budget increased by \$3,660 due to the Perennial Beautification Program addition. There were additional minor adjustments to the budget that also contributed to the overall change in the budget from 2024-2025.

	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Adopted
Supplies	\$ 422.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Maintenance	\$ -	\$ 300.00	\$ -	\$ -
Contractual Sundry	\$ 85,250.00	\$ 138,300.00	\$ 138,300.00	\$ 212,700.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 428,000.00	\$ 561,640.00	\$ 561,640.00	\$ 491,200.00
<b>Total EDC</b>	<b>\$ 513,672.00</b>	<b>\$ 701,240.00</b>	<b>\$ 700,940.00</b>	<b>\$ 704,900.00</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
WRAP Project files opened	N/A	5	1	5
Promotion of City at events	N/A	10	10	10
Total Businesses	364	N/A	360	365
Board meetings held	4	8	8	8
Business Retention Visits	227	150	200	220
Economic Development agreements	1	3	2	2
Certificate of Occupancy	N/A	N/A	25	20
New development projects	2	2	2	2

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Actual	Goal
Business promotions and marketing	# 3. Develop a sustainable economic development effort.	Quantitative	15	20	15	17	25
Potential new business calls/contacts	# 3. Develop a sustainable economic development effort.	Efficiency	50	29	50	20	30
New business openings	# 3. Develop a sustainable economic development effort.	Quantitative	15	26	15	19	15
Small business development assistance	# 3. Develop a sustainable economic development effort.	Effectiveness	5	0	5	2	5

N/A- new measure





## ECONOMIC DEVELOPMENT CORPORATION

### BUDGET CHANGES

Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>Business Retention:</b>				
Contractual Services	Contractual/Sundry		5,000	BLUDOT Rewards Program for shopping local
Incentive Fund	Contractual/Sundry		(30,000)	Reduction in Beautification Program
<b>Business Attraction:</b>				
Advertising	Contractual/Sundry		27,000	BLUDOT Rewards Program, promo items
Contractual Services	Contractual/Sundry	50,000	20,000	Enhance retail strategy prog.; park/comm. ctr. beautification
Events	Contractual/Sundry		2,100	Miscellaneous
<b>General Administration:</b>				
Software Maintenance	Contractual/Sundry		(300)	Adobe charged elsewhere
Dues & Subscriptions	Contractual/Sundry		(200)	No longer member of Keller Chamber
Training	Contractual/Sundry		3,000	Increase misc. webinars, training
Attorney Fees	Contractual/Sundry		(2,500)	Usage analysis adjustment
<b>Transfers:</b>				
Transfer to General Fund	Transfers	29,560		Allocation adjustment
Transfer to Capital Projects Fund	Transfers	(90,000)		Splashpad redesign completed
Transfer to Capital Projects Fund	Transfers	(10,000)		Contingency
<b>TOTALS:</b>				
		<b>(\$20,440)</b>	<b>\$24,100</b>	

**\$3,660 NET INCREASE/DECREASE**

# ALLOCATIONS INFORMATION



**SCHEDULE A - Estimated Cost for Economic Development Corporation  
2025-2026**

***Salary/ Benefits Personnel***

Department	Tasks performed for the EDC	Estimated hours	Estimated Cost
<b>City Secretary - TOTAL</b>	<b>Records Retention/PIA/Minutes/Resolutions/Agenda Posting</b>	<b>416</b>	<b>\$21,600</b>
Asst. to the City Secretary 10%	Records Retention/PIA	208	\$7,000
City Secretary 10%	Agenda Prep/Minutes/Resolutions/Posting	208	\$14,600
<b>Finance - TOTAL</b>	<b>Financial Reporting, Budget, Annual Report, Audit, Purchasing, Accounts Payable</b>	<b>65</b>	<b>\$4,500</b>
Finance Director & Asst. FD- Total 55	Monthly Report/Accounting and Finance	20	\$4,100
	EDC Attendance	5	
	Annual Budget/Annual Report/Audit	30	
Purchasing personnel - Total 10	Purchasing/Accounts Payable	10	\$400
<b>Information Technology - TOTAL</b>	<b>Marketing /Website/Projects/Updates</b>	<b>1768</b>	<b>\$77,600</b>
Communications Specialist/PIO	85% of Media Specialist Position	1768	
<b>Public Works/Parks - TOTAL</b>	<b>Project Coordination/Oversight</b>	<b>495</b>	<b>\$20,200</b>
<b>City Manager's Office</b>	<b>EDC Director, Business Retention, Economic Development Duties</b>		<b>\$198,400</b>
EDC Coordinator	100% Economic Development Coordinator position salary & benefits	2080	\$81,300
EDC Director (City Manager)	50% City Manager salary & benefits	1040	\$117,100
<b>Sub-total</b>			<b>\$322,300</b>
<b><i>Other Items</i></b>			
Annual Audit Allocation	4% of Total		\$2,500
Codification Fees	15% of Total		\$1,200
Mowing of EDC project sites	9 times per year		\$15,200
<b>Sub-total</b>			<b>\$18,900</b>
<b>GRAND TOTAL</b>			<b>\$341,200</b>



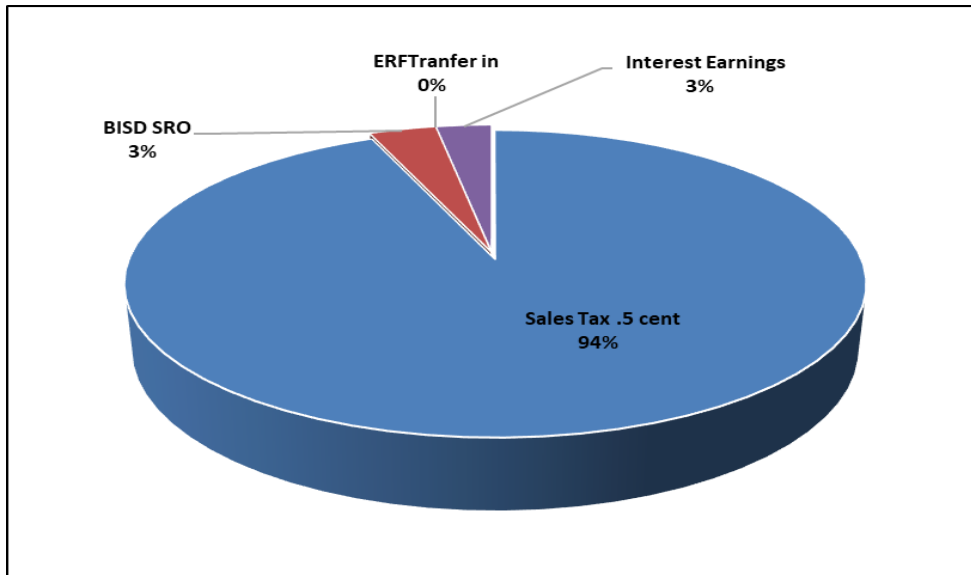
## CRIME CONTROL DISTRICT – FUND 18

The Crime Control and Prevention District was established to account for a one-half cent sales tax increase approved by voters on March 23, 1996, for an initial five years and extended by voters each ten years. On the most recent election, May 1, 2021, voters extended the sales tax collection for ten more years. The purpose of the increase in sales tax is to enhance law enforcement in Watauga. The additional funding is used to add officers and purchase additional equipment and supplies for law enforcement purposes.

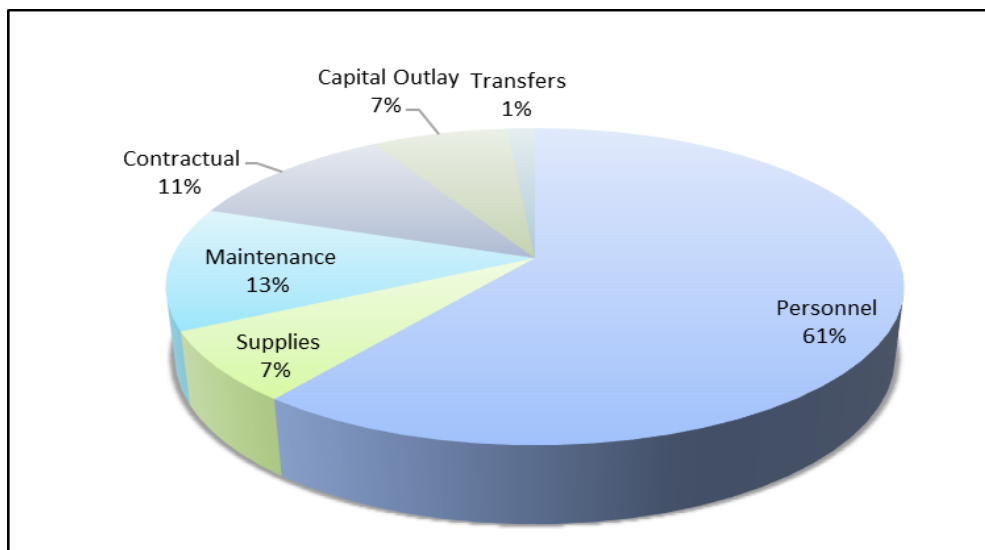
This is a Special Revenue Fund and is used to account for specific revenues that are legally restricted to expenditures for particular purposes. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

Sales tax revenue continues to trend flat and is forecasted in FY2024-2025 at \$1,953,000.

### Where Does the Money Come From?



### Where Does the Money Go?



**CRIME CONTROL DISTRICT  
BUDGET SUMMARY - FUND 18**

CRIME CONTROL DISTRICT BUDGET SUMMARY - FUND 18	HISTORY		PROJECTED YEAR		BUDGET	% CHANGE
	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	FY2025-2026
	Actual	Actual	Original Budget	Projected	Budget	VS 2024-2025
<b>Fund Balance, October 1</b>	<b>\$1,329,162</b>	<b>\$1,464,248</b>	<b>\$1,560,822</b>	<b>\$1,560,822</b>	<b>\$1,117,331</b>	
<u>Revenues:</u>						
Sales Taxes	1,897,062	1,901,827	1,977,000	1,953,000	1,986,000	0.5%
BISD SRO	66,319	70,346	73,000	73,000	146,000	100.0%
Transfer In From ERF	0	0	0	0	0	0.0%
Interest Earnings/Other	56,498	73,090	60,000	60,000	60,000	0.0%
Proceeds From Sales of Assets	17,201	0	0	0	0	0.0%
<b>Operating Revenues</b>	<b>\$ 2,037,080</b>	<b>\$ 2,045,263</b>	<b>\$ 2,110,000</b>	<b>\$ 2,086,000</b>	<b>\$ 2,192,000</b>	<b>3.89%</b>
<b>Total Available Resources</b>	<b>\$ 3,366,241</b>	<b>\$ 3,509,511</b>	<b>\$ 3,670,822</b>	<b>\$ 3,646,822</b>	<b>\$ 3,309,331</b>	<b>-9.8%</b>
<u>Expenditures:</u>						
Operating Expenditures	1,718,849	1,757,750	2,189,750	2,030,741	2,487,250	13.6%
Capital Outlay	145,318	154,429	460,750	460,750	164,800	-64.2%
Total Expenditures	1,864,167	1,912,179	2,650,500	2,491,491	2,652,050	0.1%
<u>Operating Transfers-Out</u>						
To General Fund	37,827	36,510	38,000	38,000	38,000	4.1%
To Capital Projects	0	0	0	0	0	0.0%
To Internal Service Fund	0	0	0	0	0	0.0%
Total Operating Transfers-Out	37,827	36,510	38,000	38,000	38,000	4.1%
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 1,901,994</b>	<b>\$ 1,948,689</b>	<b>\$ 2,688,500</b>	<b>\$ 2,529,491</b>	<b>\$ 2,690,050</b>	<b>0.1%</b>
<b>Fund Balance, September 30</b>	<b>\$1,464,248</b>	<b>\$1,560,822</b>	<b>\$982,322</b>	<b>\$1,117,331</b>	<b>\$619,281</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>\$135,086</b>	<b>\$96,574</b>	<b>\$ (578,500)</b>	<b>\$ (443,491)</b>	<b>\$ (498,050)</b>	
<b>Fund Balance Policy Min @ 20%</b>			<b>445,550</b>		<b>\$505,050</b>	

# Police – Crime Control District

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## **Mission Statement**

The Watauga Police Department will protect the community we serve with professionalism, integrity, and compassion. We are committed to fostering trust through accountability, collaborative partnerships, and the relentless pursuit of justice.

## **Department Overview**

The Watauga Police Department provides law enforcement services to everyone lucky enough to live, visit, work, and play in the City of Watauga. WPD works closely with our regional public safety partners to proactively identify crime trends, respond to calls for police service, and enforce both local ordinances and state laws. Comprised of thirty-eight sworn peace officers and sixteen professional staff members, the Watauga Police Department is committed to policing with excellence and integrity.

The Watauga Police Department, led by Chief of Police Jim Lewis, includes the Administrative Bureau and the Operations Bureau. Under the purview of the Administrative Bureau are the Criminal Investigations Unit, Property and Records Unit, Animal Services Unit and Code Enforcement Unit. The Operations Bureau directs the Patrol Division and the Traffic Enforcement Unit. The Professional Standards Unit reports directly to Assistant Chief of Police Kevin Mead and is responsible for coordinating training, equipment procurement, and investigating personnel policy violations and complaints. The Watauga Police Department is committed to being good stewards of the resources to which it has been entrusted, maintaining an atmosphere of community partnership, ensuring transparency, and supporting the development of personnel to create future leaders.

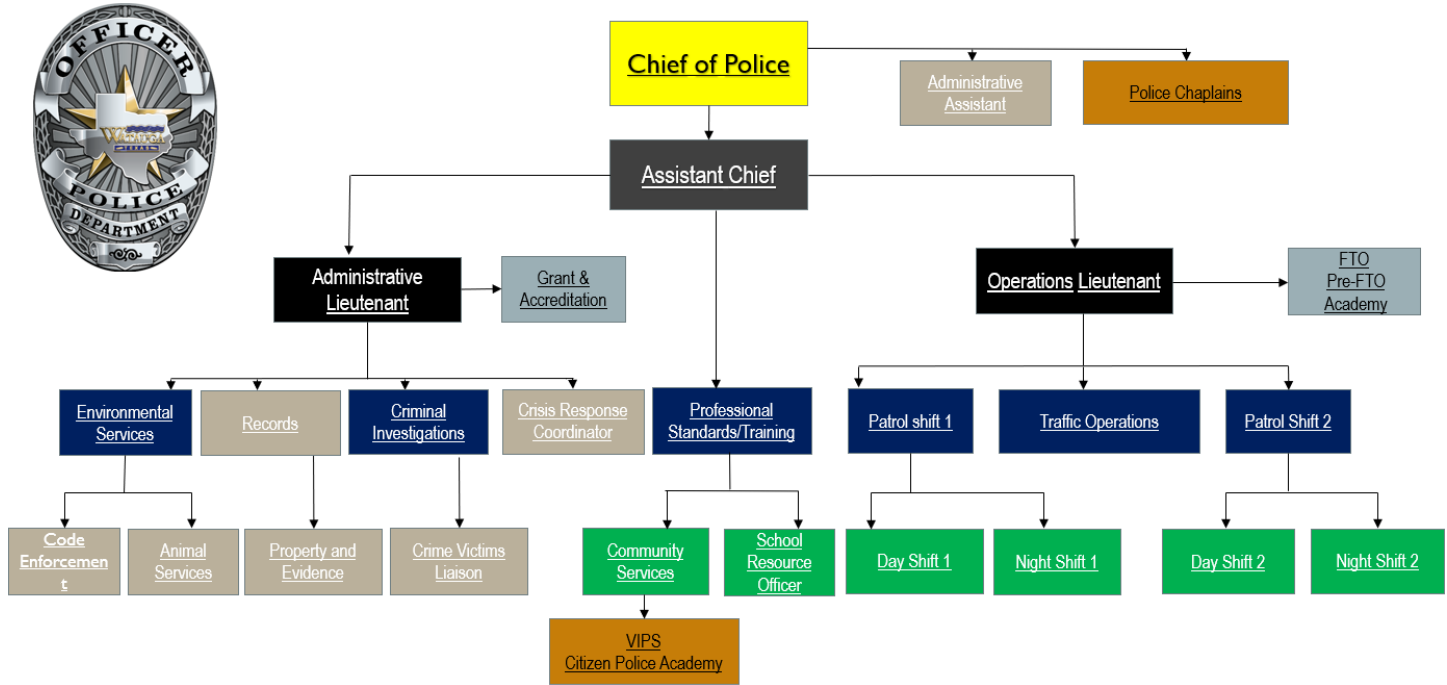
## **Highlights/Achievements for FY 24-25**

- Exceeded staffing goals through the addition of a new Chief of Police, Assistant Chief of Police, Lieutenant, Sergeant, Corporal, Code Officer, Animal Control Officer, Records Supervisor, Property Clerk, Records Clerk, and Executive Administrator
- Implementation of Leadership training
- Met Texas Commission on Law Enforcement's "Target 100" program for state training compliance
- Implemented Peer Support and Officer Wellness Programs
- Implemented Crisis Response Program
- Increased Flock camera and license plate reader footprint

## **Goals/Objectives for FY 25-26**

- Fully staff all Divisions
- Restart VIP and Citizen Public Safety Academy
- Increase participation in community events
- Streamline records retention and reduce natural resource consumption
- Create public facing dashboards for data transparency
- Improve internal reporting to support data driven policing
- Increase recognition of staff achievements
- Optimize human resource allocation
- Develop and host public safety training for local and regional stakeholders
- Increase traffic enforcement activities
- Improve response to community questions and outreach
- Increase support and staffing of crime response program

## Organizational Chart



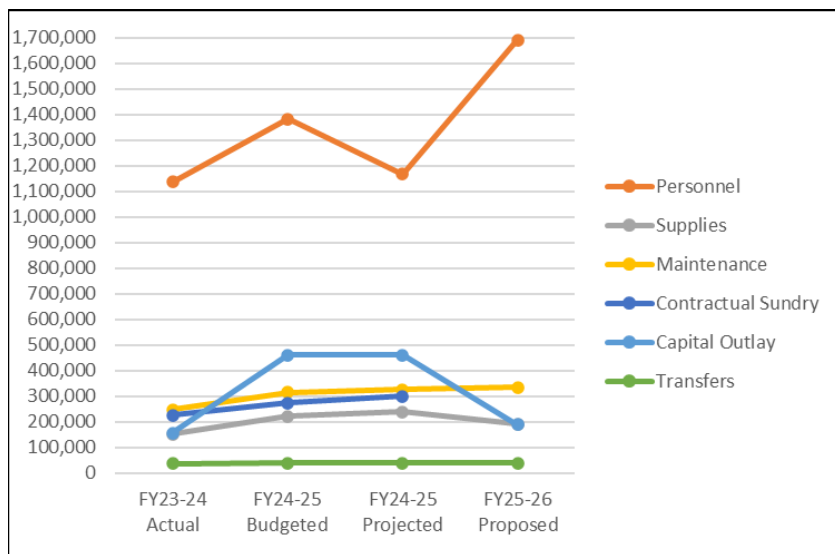
## Budgeted Positions

Position Title	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget
Sergeant	1.00	1.00	1.00
Police Officer	11.00	11.00	11.00
Crisis Response Coordinator	0	0	1.00
<b>Total Police – CCD FTE</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>

## Summary of Expenditures by Category

The Police Department – Crime Control District budget decreased by \$46,950 primarily due to one-time and capital outlay purchases in FY 2024-2025. Additionally, cost savings resulted from deferring some scheduled fleet replacement. The replacement of these vehicles was delayed due to their still being in very good condition.

	FY23-24 Actual	FY24-25 Budgeted	FY24-25 Projected	FY25-26 Adopted
Personnel	1,136,600	1,382,100	1,167,300	1,679,300
Supplies	150,400	221,500	238,800	190,600
Maintenance	246,800	313,700	325,000	333,200
Contractual Sundry	224,100	272,450	299,650	295,350
Capital Outlay	154,450	460,750	460,750	164,800
Transfers	36,600	38,000	38,000	38,000
<b>Total Police - CCD</b>	<b>1,948,950</b>	<b>2,688,500</b>	<b>2,529,500</b>	<b>2,690,050</b>



### Performance Measures

Workload Indicators	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Projected	FY 25-26 Target
Total calls for service	9,932	9,500	10,000	9,500
Total reports	1,694	2,000	1,642	2,000
Total traffic stops	6,844	7,500	6,874	5,000
Total citations	6,333	3,500	9,412	10,000
Total felony arrests	248	400	237	400
Total misdemeanor arrests	647	800	629	800

Measurement	Strategic Goal	Measure Type	FY 23-24		FY 24-25		FY 25-26
			Goal	Actual	Goal	Projected	Goal
# of Reported Part 1 Offenses	# 3. Expand public safety through traditional and non-enforcement efforts.	Quantitative	*	360	*	375	338 <sup>1</sup>
# of community events participated in	# 5 Improve community involvement	Quantitative	6	6	10	10	12
% of staffing for Police Department	# 7. Attract, retain, and motivate staff	Quantitative	85%	75%	100%	100%	100%

\*The FY 23-24 and FY 24-25 goals listed for “# of Reported Part 1 Offenses” are not compatible with the previous years Measurement.

<sup>1</sup>- This goal reflects a 10% reduction in the previous years projected total



## CRIME CONTROL DISTRICT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		297,200	Step, benefits, & COLA; full staffing, overtime, add't SRO
Office Supplies	Supplies		2,000	Additional supplies
Minor Tools/Apparatus	Supplies		7,000	Additional tools
Computer Supplies	Supplies		(4,000)	Historical usage adjustment
Weapons/Ammunition	Supplies	(20,000)		ALERRT Program (one time portion NR FY24-25)
Weapons/Ammunition	Supplies		3,600	Firearm managment system
Weapons/Ammunition	Supplies		2,500	Training ammunition
Misc. Equip/Furniture	Supplies	(15,000)		Furniture Replacement (one time NR FY24-25)
Vehicle Maintenance	Maintenance		9,800	Fleet services
Minor Tools/Apparatus	Maintenance		(1,500)	Duplicate line item
Communications	Contractual/Sundry		3,000	Monthly cell phone
Communications	Contractual/Sundry	400		Additional phone
Special Services	Contractual/Sundry		500	Awards banquet
Special Services	Contractual/Sundry		2,000	Evidence destruction
Special Services	Contractual/Sundry		2,000	One Safe Place increase
Training	Contractual/Sundry		13,000	Full staffing
Investigation Expense	Contractual/Sundry		(5,000)	Reduced lab testing
Motor Vehicles	Capital Outlay	40,000		Maverick for Property/Records/Training (one time FY25-26)
Motor Vehicles	Capital Outlay	(316,000)		COP - 4 patrol vehicles replacement FY24-25, 1 FY25-26
Other Equipment	Capital Outlay	(60,750)		Flock Safety expansion (one time NR FY24-25)
Other Equipment	Capital Outlay	15,800		Flock LPR/PTZ cameras (one time portion NR FY25-26)
Other Equipment	Capital Outlay	15,000		New gym equipment (one time FY25-26)
Other Equipment	Capital Outlay	10,000		Portable cameras/sureillance equipment (one time FY25-26)
<b>REALLOCATIONS:</b>				
<b>TOTALS:</b>				
		(330,550)	332,100	

1,550    **NET INCREASE/DECREASE**



**CARES AND AMERICAN RESCUE PLAN (CLFRF) GRANT  
FUND 10**

The CARES Grant Interlocal Agreement with Tarrant County was approved in FY2019-2020 for Coronavirus Relief. The eligible expenses include COVID response payroll and benefit costs, public health, and safety, telework enhancement, and other expenses related to COVID-19 response. The City received \$1,307,350 in FY2019-2020 and closed out the fund 12/31/2020 as required.

In July 2022, the City Council adopted a Spending Plan Framework for the American Rescue Plan Funding. The City's allocation is \$6,072,042 and received the first half allocation in August 2021 and the second half was received in August 2022. There was an additional \$5,994 received for this funding bringing the total allocations received to \$6,078,036. All funds must be spent by December 31, 2026 or returned to the Department of Treasury.

This is a special revenue fund, and revenues must be spent based on grant restrictions.

**BUDGET SUMMARY**

	HISTORY			PROJECTED YEAR		BUDGET
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget
<b>Fund Balance, October 1</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revenues:</b>						
Grant Proceeds	383,725	1,815,790	983,763	2,352,049	2,216,047	542,709
Interest Earnings	0	0	0	0	0	0
<b>Operating Revenues</b>	\$ 383,725	\$ 1,815,790	\$ 983,763	\$ 2,352,049	\$ 2,216,047	\$ 542,709
<b>Total Available Resources</b>	\$ 383,725	\$ 1,815,790	\$ 983,763	\$ 2,352,049	\$ 2,216,047	\$ 542,709
<b>Expenditures:</b>						
<b>CARES COVID-19 Personnel, Supplies, Contractual &amp; Capital</b>						
<b>ARPA 6.1</b>						
Infrastructure		0	97,202	2,311,049	1,775,926	541,009
Personnel Programs	383,725	1,642,179	183,398	30,000	30,000	1,700
Equipment		125,778	0		285,121	0
Supplies		2,450		0	0	0
Contractual		45,382	703,163	11,000	125,000	0
<b>TOTAL OPERATING &amp; TRANSFERS</b>	\$ 383,725	\$ 1,815,789	\$ 983,763	\$ 2,352,049	\$ 2,216,047	\$ 542,709
<b>Fund Balance, September 30</b>	\$0	\$1	\$0	\$0	\$0	\$0
<b>CHANGE IN FUND BALANCE</b>	\$0	\$1	\$0	\$0	\$0	\$0



## HOTEL OCCUPANCY TAX (HOT) - FUND 16

In accordance with City Ordinance Chapter 36, Article IV, short term rental owners, managers, or controlling agents collect a 7% sales tax on rentals. Sales tax revenue is reported to the City for all rental occupancies from the previous month. The Hotel Occupancy Tax Fund is a Special Revenue Fund which restricts purchases of items, services or projects related to tourism for the City.

### HOT FUND BUDGET SUMMARY

	HISTORY	CURRENTYEAR		BUDGET
	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget
<b>Fund Balance, October 1</b>	<b>\$0</b>	<b>\$ 3,553</b>	<b>\$ 3,553</b>	<b>\$7,253</b>
<b>Revenues:</b>				
Hotel Occupancy Tax	3,553	0	3,700	6,500
Interest Earnings	0	0	0	0
<b>Operating Revenues</b>	<b>\$ 3,553</b>	<b>0</b>	<b>\$ 3,700</b>	<b>\$ 6,500</b>
<b>Total Available Resources</b>	<b>\$ 3,553</b>	<b>\$ 3,553</b>	<b>\$ 7,253</b>	<b>\$ 13,753</b>
<b>Expenditures:</b>				
Capital Outlay	0	0	0	0
Operating Expenditures	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, September 30</b>	<b>\$ 3,553</b>	<b>\$ 3,553</b>	<b>\$ 7,253</b>	<b>\$ 13,753</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 3,553</b>	<b>\$ -</b>	<b>\$ 3,700</b>	<b>\$ 6,500</b>



## LIBRARY DONATION FUND – FUND 23

The Library Donation Fund is a Special Revenue Fund used to account for specific revenues that are legally restricted to expenditures for particular purposes. The Library Donation Fund was established to give Watauga citizens the opportunity to assist the Library in purchasing supplies. Each month, citizens are given the opportunity to donate \$1 when paying their water and sewer bill.

This money is used to purchase additional library supplies such as books, audio and videotapes, periodicals, and other types of supplies.

### LIBRARY DONATION FUND BUDGET SUMMARY

	HISTORY		PROJECTED YEAR		BUDGET	% CHANGE
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	FY2025-2026 VS 2024-2025
<b>Fund Balance, October 1</b>	<b>\$62,126</b>	<b>\$69,545</b>	<b>\$68,545</b>	<b>\$74,612</b>	<b>\$65,412</b>	
<b>Revenues:</b>						
Library Donations	5,080	4,888	6,000	4,000	5,000	-16.7%
Interest Earnings	3,098	3,804	100	2,800	100	0.0%
<b>Operating Revenues</b>	<b>\$ 8,178</b>	<b>\$ 8,692</b>	<b>\$ 6,100</b>	<b>\$ 6,800</b>	<b>\$ 5,100</b>	<b>-16.4%</b>
<b>Total Available Resources</b>	<b>\$ 70,304</b>	<b>\$ 78,237</b>	<b>\$ 74,645</b>	<b>\$ 81,412</b>	<b>\$ 70,512</b>	<b>-9.9%</b>
<b>Expenditures:</b>						
Personnel	0	0	0	0	0	0.0%
Library Materials	759	3,625	10,000	16,000	29,000	700.0%
Maintenance	0	0	0	0	0	0.0%
Capital Outlay	0	0	0	0	0	0.0%
<b>Operating Expenditures</b>	<b>759</b>	<b>3,625</b>	<b>10,000</b>	<b>16,000</b>	<b>29,000</b>	<b>700.0%</b>
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 759</b>	<b>\$ 3,625</b>	<b>\$ 10,000</b>	<b>\$ 16,000</b>	<b>\$ 29,000</b>	<b>700.0%</b>
<b>Fund Balance, September 30</b>	<b>\$69,545</b>	<b>\$74,612</b>	<b>\$64,645</b>	<b>\$65,412</b>	<b>\$41,512</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>\$7,419</b>	<b>\$5,067</b>	<b>(\$3,900)</b>	<b>(\$9,200)</b>	<b>(\$23,900)</b>	



## PUBLIC, EDUCATION, GOVERNMENT (PEG) - FUND 24

In accordance with SB 1087, a municipality must set up a separate PEG fund to collect and account for the public, educational and government (PEG) fee collected through cable providers. The PEG fee is an additional 1% of gross revenue and can only be spent on capital items for the local access channel as described by federal law. A separate fund was established in FY2017-2018 to comply with SB 1087.

This fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when the liability is incurred.

### PEG FUND BUDGET SUMMARY

	HISTORY		PROJECTED YEAR		BUDGET	% CHANGE
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	FY2025-2026 VS 2024-2025
<b>Fund Balance, October 1</b>	<b>\$86,220</b>	<b>\$110,434</b>	<b>\$134,434</b>	<b>\$136,527</b>	<b>\$156,027</b>	
<b>Revenues:</b>						
PEG Fee	24,813	20,098	24,000	24,000	20,000	-16.7%
Interest Earnings	4,334	5,995	3,500	5,500	3,500	0.0%
Transfer from General Fund	0	0	0	0	0	
<b>Operating Revenues</b>	<b>\$ 29,147</b>	<b>\$ 26,093</b>	<b>\$ 27,500</b>	<b>\$ 29,500</b>	<b>\$ 23,500</b>	<b>-14.5%</b>
<b>Total Available Resources</b>	<b>\$ 115,368</b>	<b>\$ 136,527</b>	<b>\$ 161,934</b>	<b>\$ 166,027</b>	<b>\$ 179,527</b>	<b>10.9%</b>
<b>Expenditures:</b>						
Capital Outlay	4,934	0	10,000	10,000	10,000	0.0%
Operating Expenditures	<b>4,934</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 4,934</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.0%</b>
<b>Fund Balance, September 30</b>	<b>\$110,434</b>	<b>\$136,527</b>	<b>\$151,934</b>	<b>\$156,027</b>	<b>\$169,527</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>\$24,213</b>	<b>\$26,093</b>	<b>\$17,500</b>	<b>\$19,500</b>	<b>\$13,500</b>	



## MUNICIPAL COURT SECURITY – FUND 25

The Municipal Court Security Fund was established in the 1997 Texas Legislative Session to allow a \$3 assessment on all court fines paid. This fee was increased to \$4.90 during the 2020 Legislative Session with SB346. The assessment allows municipalities to purchase security equipment such as surveillance cameras, bulletproof glass, and Marshal cost for Municipal Court areas. The Municipal Building Security Fees were assessed beginning in May 1999.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

### MUNICIPAL COURT SECURITY FUND BUDGET SUMMARY

	HISTORY		PROJECTED YEAR		BUDGET	% CHANGE
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	FY2025-2026 VS 2024-2025
<b>Fund Balance, October 1</b>	\$ 47,892	\$ 56,807	\$41,207	\$ 47,385	\$24,285	
<b>Revenues:</b>						
Municipal Bldg Security Fees	13,167	14,406	15,000	14,500	17,000	13.3%
Interest Earnings	2,620	2,801	2,500	1,600	2,000	-20.0%
<b>Operating Revenues</b>	<b>\$ 15,786</b>	<b>\$ 17,207</b>	<b>\$ 17,500</b>	<b>\$ 16,100</b>	<b>\$ 19,000</b>	<b>8.6%</b>
<b>Total Available Resources</b>	<b>\$ 63,678</b>	<b>\$ 74,014</b>	<b>\$ 58,707</b>	<b>\$ 63,485</b>	<b>\$ 43,285</b>	<b>-26.3%</b>
<b>Expenditures:</b>						
Personnel	4,293	26,629	40,300	39,200	42,250	58.7%
Supplies	2,578	0	0	0	0	0.0%
Contractual/Sundry	0	0	0	0	0	0.0%
Capital	0	0	0	0	0	0.0%
<b>Operating Expenditures</b>	<b>6,871</b>	<b>26,629</b>	<b>40,300</b>	<b>39,200</b>	<b>42,250</b>	<b>58.7%</b>
<b>Operating Transfers-Out</b>						
To Internal Service Fund	0	0	0	0	0	0.0%
<b>Total Operating Transfers-Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 6,871</b>	<b>\$ 26,629</b>	<b>40,300</b>	<b>\$ 39,200</b>	<b>42,250</b>	<b>58.7%</b>
<b>Fund Balance, September 30</b>	\$56,807	\$47,385	\$18,407	\$24,285	\$1,035	
<b>CHANGE IN FUND BALANCE</b>	\$8,915	(\$9,422)	(\$22,800)	(\$23,100)	(\$23,250)	



## MUNICIPAL COURT TECHNOLOGY- FUND 26

The Municipal Court Technology Fee was established in the 1997 Texas Legislative Session to allow a \$4 assessment on all court fines paid. The fees were assessed beginning October, 1999.

The assessment allows municipalities to purchase and maintain technology equipment for Municipal Court areas. This equipment includes computer hardware and software. In 2003 this fee was updated to include the maintenance of such technology improvements.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

### MUNICIPAL COURT TECHNOLOGY FUND BUDGET SUMMARY

	HISTORY		PROJECTED YEAR		BUDGET	% CHANGE
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	FY2025-2026 vs 2024-2025
<b>Fund Balance, October 1</b>	<b>\$ 138,217</b>	<b>\$140,742</b>	<b>\$135,824</b>	<b>\$142,333</b>	<b>\$129,083</b>	
<b>Revenues:</b>						
Municipal Court Technology Fee	10,888	11,921	15,000	13,000	13,000	-13.3%
Interest Earnings	6,833	7,474	5,000	5,200	6,000	20.0%
<b>Operating Revenues</b>	<b>\$ 17,722</b>	<b>\$ 19,395</b>	<b>\$ 20,000</b>	<b>\$ 18,200</b>	<b>\$ 19,000</b>	<b>-5.0%</b>
<b>Total Available Resources</b>	<b>\$ 155,939</b>	<b>\$ 160,137</b>	<b>\$ 155,824</b>	<b>\$ 160,533</b>	<b>\$ 148,083</b>	<b>-5.0%</b>
<b>Expenditures:</b>						
Supplies	0	0	0	0	0	0.0%
Maintenance	0	0	0	0	1,250	
Contractual/Sundry	4,710	4,484	9,050	7,350	8,700	0.0%
Capital	10,487	13,320	24,100	24,100	18,800	0.0%
<b>Operating Expenditures</b>	<b>15,197</b>	<b>17,804</b>	<b>33,150</b>	<b>31,450</b>	<b>28,750</b>	<b>-13.3%</b>
Transfer to Internal Service (Equipment)	0	0	0	0	0	
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 15,197</b>	<b>\$ 17,804</b>	<b>\$ 33,150</b>	<b>\$ 31,450</b>	<b>\$ 28,750</b>	<b>-13.3%</b>
<b>Fund Balance, September 30</b>	<b>\$140,742</b>	<b>\$142,333</b>	<b>\$122,674</b>	<b>\$129,083</b>	<b>\$119,333</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>\$2,525</b>	<b>\$1,591</b>	<b>(\$13,150)</b>	<b>(\$13,250)</b>	<b>(\$9,750)</b>	



## MUNICIPAL COURT TRUANCY PREVENTION

### FUND 27

The Municipal Court Juvenile Case Manager Fee was established in the Texas Legislative session to allow a \$5 assessment on fines for misdemeanor offenses. The assessment allows municipalities to fund the salaries for a juvenile case manager. During the 2020 Legislative Session the name was changed to Truancy Prevention

with SB346.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

### MUNICIPAL COURT TRUANCY FUND BUDGET SUMMARY

	HISTORY		PROJECTED YEAR		BUDGET	% CHANGE
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	FY2025-2026 VS 2024-2025
<b>Fund Balance, October 1</b>	<b>\$ 71,002</b>	<b>\$53,671</b>	<b>\$35,721</b>	<b>\$34,287</b>	<b>\$10,637</b>	
<b>Revenues:</b>						
Truancy Prevention Fee	13,597	14,900	17,000	15,200	16,000	-5.9%
Interest Earnings	3,402	2,696	3,000	1,700	2,000	100.0%
<b>Operating Revenues</b>	<b>\$ 16,999</b>	<b>\$ 17,596</b>	<b>\$ 20,000</b>	<b>\$ 16,900</b>	<b>\$ 18,000</b>	<b>-10.0%</b>
<b>Total Available Resources</b>	<b>\$ 88,001</b>	<b>\$ 71,267</b>	<b>\$ 55,721</b>	<b>\$ 51,187</b>	<b>\$ 28,637</b>	<b>-48.6%</b>
<b>Expenditures:</b>						
Personnel	24,283	27,274	30,400	27,050	11,250	-63.0%
Contractual/Sundry	10,046	9,706	11,500	13,500	14,000	21.7%
Operating Expenditures	34,330	36,980	41,900	40,550	25,250	-39.7%
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 34,330</b>	<b>\$ 36,980</b>	<b>\$ 41,900</b>	<b>\$ 40,550</b>	<b>\$ 25,250</b>	<b>-39.7%</b>
<b>Fund Balance, September 30</b>	<b>\$53,671</b>	<b>\$34,287</b>	<b>\$13,821</b>	<b>\$10,637</b>	<b>\$3,387</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(\$17,331)</b>	<b>(\$19,384)</b>	<b>(\$21,900)</b>	<b>(\$23,650)</b>	<b>(\$7,250)</b>	



## JURY FEES FUND – FUND 29

The Jury Fee Fund was established in FY2019-2020 with the passage of SB346 by Texas during the 86th Legislature Session taking effect January 1, 2020. The Senate Bill enacted changes to the fines, fees, and court costs landscapes. These fees are assessed upon conviction of any fine-only misdemeanor, including a parking or pedestrian offense.

This fee is used to fund juror reimbursements and otherwise finance jury services.

### JURY FEE FUND BUDGET SUMMARY

	HISTORY		PROJECTED YEAR		BUDGET	%CHANGE
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	FY2025-2026 vs 2024-2025
<b>Fund Balance, October 1</b>	<b>\$913</b>	<b>\$1,175</b>	<b>\$1,475</b>	<b>\$1,463</b>	<b>\$1,763</b>	
<b>Revenues:</b>						
Jury Fees	262	288	300	300	300	0.0%
Interest Earnings	0	0	0	0	0	0.0%
<b>Total Revenues</b>	<b>\$262</b>	<b>\$288</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>0.0%</b>
<b>Total Available Resources</b>	<b>\$1,175</b>	<b>\$1,463</b>	<b>\$ 1,775</b>	<b>\$ 1,763</b>	<b>\$ 2,063</b>	<b>16.2%</b>
<b>Expenditures:</b>						
Juror Reimbursements	0	0	0	0	0	0.0%
Jury Services	0	0	0	0	0	0.0%
<b>Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Fund Balance, September 30</b>	<b>\$1,175</b>	<b>\$1,463</b>	<b>\$1,775</b>	<b>\$1,763</b>	<b>\$2,063</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>\$262</b>	<b>\$288</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>	



# PROPRIETARY FUND





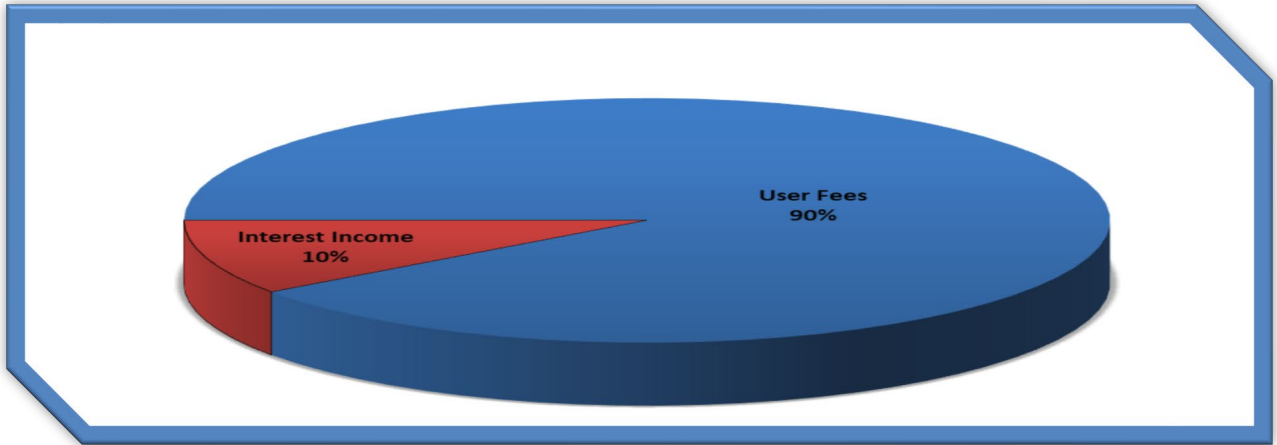
## Storm Drain Utility Enterprise Fund

The Storm Drain Utility Enterprise is a proprietary fund. Its purpose is to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City Council is that cost of providing services to the general public on a continuing basis be financed or recovered primarily through use charges.

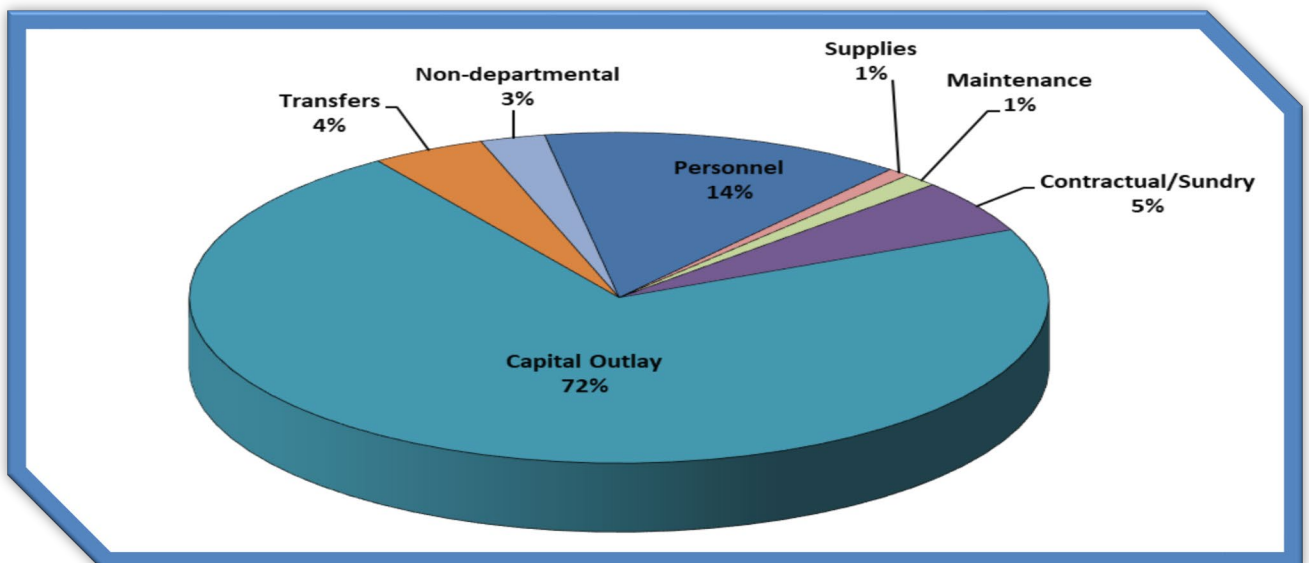
This fund is used to account for user fees charged per residential and commercial unit to enhance drainage of properties within the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations and maintenance.

Accounting records for the Storm Drain Utility Fund are maintained on the accrual basis.

### Where Does the Money Come From?



### Where Does the Money Go?



**STORM DRAIN UTILITY BUDGET SUMMARY  
FUND 15**

	HISTORY		PROJECTED YEAR		BUDGET
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget
<b>Working Capital, October 1*</b>	<b>\$4,035,700</b>	<b>\$3,971,833</b>	<b>\$ 4,737,000</b>	<b>\$ 4,261,652</b>	<b>\$ 4,663,832</b>
<u>Revenues:</u>					
Operating Revenues	1,484,499	1,492,137	1,485,000	1,490,000	1,490,000
Interest Income	181,991	260,456	130,000	190,000	165,000
Other Revenue/Grant	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 1,666,490</b>	<b>\$ 1,752,593</b>	<b>\$ 1,615,000</b>	<b>\$ 1,680,000</b>	<b>\$ 1,655,000</b>
<b>Total Available Resources</b>	<b>\$ 5,702,190</b>	<b>\$ 5,724,426</b>	<b>\$ 6,352,000</b>	<b>\$ 5,941,652</b>	<b>\$ 6,318,832</b>
<u>Expenditures:</u>					
Personnel	429,853	435,386	509,600	495,800	631,710
Supplies	21,916	27,530	37,400	36,900	38,900
Maintenance	27,293	22,541	52,000	59,500	59,500
Contractual/Sundry	267,674	318,807	361,640	351,620	350,520
Depreciation (non-exp)	452,861	447,442	0	0	0
<b>Total Operating Expenditures</b>	<b>1,199,597</b>	<b>1,251,706</b>	<b>960,640</b>	<b>943,820</b>	<b>1,080,630</b>
<u>Operating Transfers-Out</u>					
To General Fund	73,500	74,000	74,000	74,000	75,000
To Internal Service Fund	0	120,000	120,000	120,000	120,000
<b>Total Operating Transfers-Out</b>	<b>73,500</b>	<b>194,000</b>	<b>194,000</b>	<b>194,000</b>	<b>195,000</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$393,393</b>	<b>\$ 306,887</b>	<b>\$ 460,360</b>	<b>\$ 542,180</b>	<b>\$ 379,370</b>
<b>CAPITAL PROJECTS</b>	<b>457,260</b>	<b>17,068</b>	<b>3,495,200</b>	<b>140,000</b>	<b>3,296,200</b>
<b>TOTAL OPERATING &amp; TRNSFRS&amp;CAP</b>	<b>\$ 1,730,357</b>	<b>\$ 1,462,774</b>	<b>\$ 4,649,840</b>	<b>\$ 1,277,820</b>	<b>\$ 4,571,830</b>
<b>Working Capital, September 30</b>	<b>\$3,971,833</b>	<b>\$ 4,261,652</b>	<b>\$1,702,160</b>	<b>\$ 4,663,832</b>	<b>\$1,747,002</b>
<b>CHANGE IN NET ASSETS</b>	<b>(\$63,867)</b>	<b>\$289,819</b>	<b>\$ (3,034,840)</b>	<b>\$402,180</b>	<b>(\$2,916,830)</b>

\* Working Capital adjusted to CAFR first of year

# Public Works – Storm Drain Division

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## Mission Statement

The mission of the Storm Drain division is to protect public health and safety by performing ongoing maintenance and repair of the storm water system, mosquito testing in partnership with Tarrant County Health and mosquito control utilizing multiple proven strategies.

## Department Overview

- Perform maintenance on concrete and earthen channels, as well as the maintenance of ditches in the City owned right of ways to keep City in compliance with MS4 Stormwater Management.
- Clean and maintain curb and gutters, storm drain inlets, junction boxes and underground storm system boxes.
- Operate Street Sweeper to sweep each street a minimum of 2 times annually.
- Place and retrieve mosquito traps for West Nile and Zika virus testing in coordination with Tarrant County Health Department.

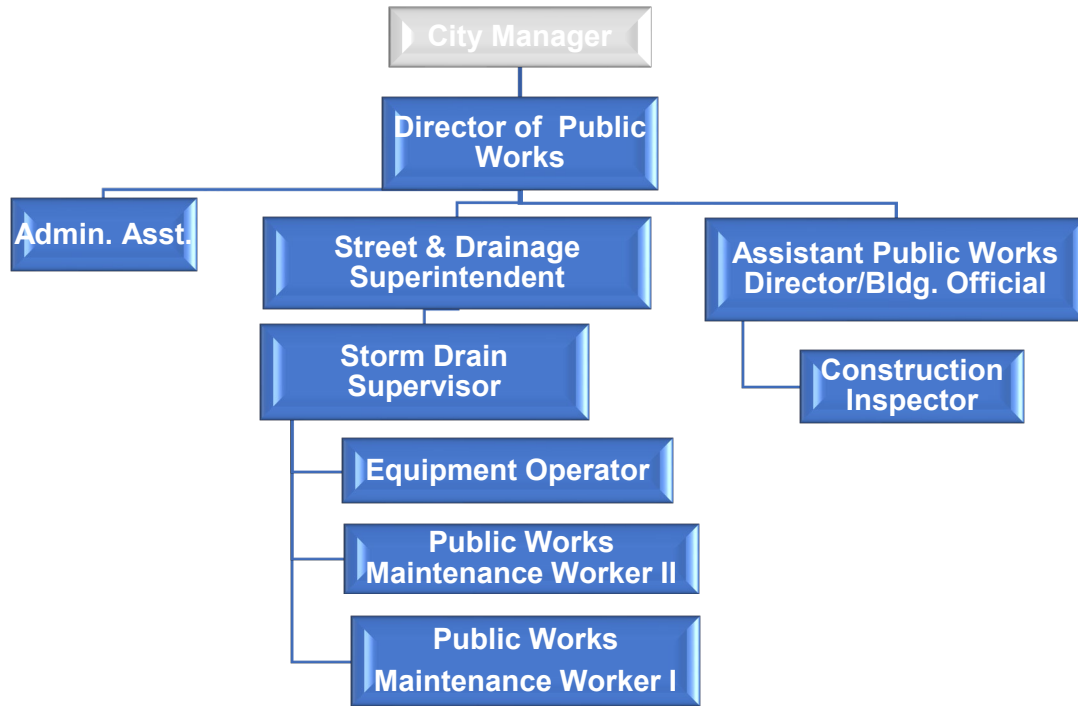
## Highlights/Achievements for FY2025

- Developed Stormwater Management Plan MS4 in accordance with TCEQ with in-house staff.
- Converted part time positions to one full-time position.
- Added Maintenance Worker I position to division.
- Swept all city streets two times annually in compliance with Stormwater Management Program.
- Manage contracted maintenance areas and maintain right of ways and channels with city staff.
- Cleared all city flumes of overgrowth and vegetation, improving storm runoff, continuing maintenance.
- Placed and retrieved mosquito traps for West Nile and Zika virus testing in coordination with Tarrant County Health department.
- Developed more face-to-face safety training protocols that include daily safety briefings.

## Goals/Objectives for FY2026

- Staff Recruitment for vacant positions and retention.
- Manage contracted areas of mowing for right of ways and drainage channels.
- Maintain multiple channels and other right-of-way areas with City staff.
- Add Crew Leader position to division - PEP Submitted
- Sweep all city streets on an alternating monthly schedule.
- Maintain channels, repair erosion areas and coordinate repairs for damaged walls.
- Place and retrieved mosquito traps for West Nile and Zika virus testing in coordination with Tarrant County Health department.
- Apply for grant opportunities for sidewalk such as Safe Routes to School.
- Assist Street Division with operational needs including emergency storm response.

## Organizational Chart



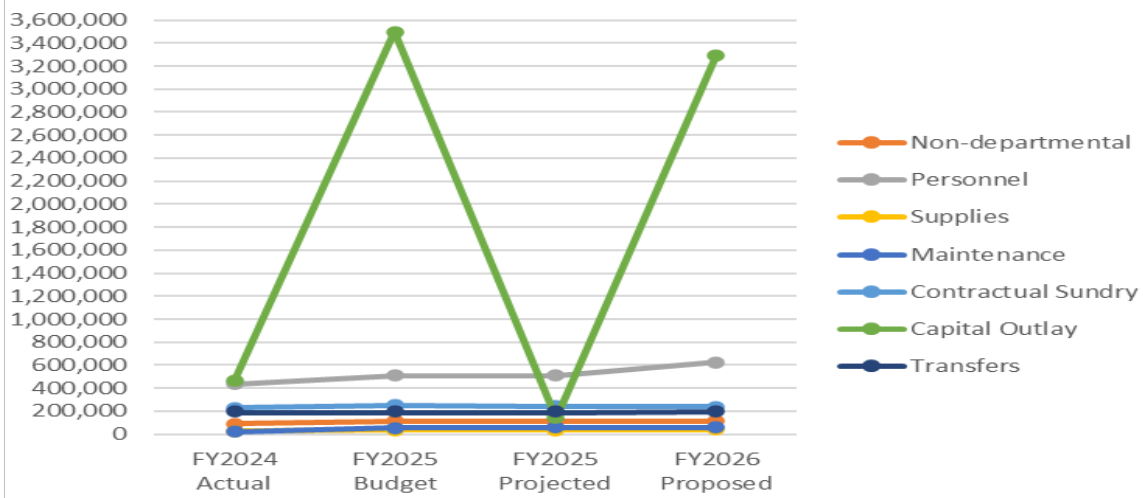
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Public Works	.25	.25	.25
Assistant Director of Public Works/Building Official	.25	.25	.25
Construction Inspector	.25	.25	.25
Streets & Drainage Superintendent	.50	.50	.50
Storm Drain Supervisor	1.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00
Public Works Maintenance Worker II	1.00	1.00	1.00
Public Works Maintenance Worker I	1.00	2.00	3.00
Administrative Assistant	0	0	.30
Summer Maintenance Worker (PT)	1.00	0	0
<b>Total Public Works – Storm Drain Division FTE</b>	<b>7.25</b>	<b>7.25</b>	<b>8.55</b>

## Summary of Expenditures by Category

Public Works – Storm Drain Division budget decreased by \$78,010 largely due to the capital improvements adjustment. There was an increase in personnel costs and storm sewers & drainage. Also included in this budget were reductions in communications, training, and COG Storm Water PHI.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Non-Departmental	92,462	111,980	109,620	111,480
Personnel	435,386	509,600	495,800	631,710
Supplies	27,530	37,400	36,900	38,900
Maintenance	22,541	52,000	59,500	59,500
Contractual Sundry	226,346	249,660	242,000	239,040
Capital Outlay	464,510	3,495,200	140,000	3,296,200
Transfers	194,000	194,000	194,000	195,000
<b>Total Public Works – Storm Drain Division</b>	<b>\$1,462,773</b>	<b>\$4,649,840</b>	<b>\$1,277,820</b>	<b>\$4,571,830</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of city streets (315 total streets) maintained by street sweeper	1,260 (4x)	88	1,575 (5x)	630 (2x)
Channels & Right of Way miles maintained/inspected	22	22	22	22
Weeks of mosquito testing	32	33	21	21

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
Percentage of drainage channels maintained to satisfactory levels.	# 2. Expend public safety through non-enforcement efforts.	Efficiency	100%	90%	100%	95%	100%
Percentage completed of Street Sweeping on all city streets 2 times annually.	# 2. Expend public safety through non-enforcement efforts.	Efficiency	100%	200%	100%	250%	100%
Maintain 100% Mosquito sample turn in rate to Tarrant County Health Department for Vector testing season.	# 2. Expend public safety through non-enforcement efforts.	Efficiency	100%	100%	100%	100%	100%





## PUBLIC WORKS - STORM DRAIN

### SIGNIFICANT BUDGET CHANGES

Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
Non-Departmental	Contractual/Sundry	(\$500)		Workers' Compensation adjustment
Personnel	Personnel Services		\$56,900	Benefits, retention, COLA/merit/comp & TMRS adjustment
Personnel	Personnel Services		\$41,100	Maintenance Worker I addition
Personnel	Personnel Services		\$21,540	Public Works Admin Asst. adjustment
Personnel	Personnel Services		\$2,570	ACM stipend adjustment
Agricultural & Botanical	Supplies		\$2,000	Mosquito control adjustment
Flood control	Supplies		(\$500)	Usage adjustment
Storm Sewers/Drainage	Maintenance		\$8,000	Needs & cost adjustment
Fencing	Maintenance		(\$500)	Usage adjustment
Communications	Contractual/Sundry		(\$2,320)	Analysis estimate & cell stipend policy adjustment
Dues & Subscriptions	Contractual/Sundry		\$100	Commercial license increase adjustment
Dues & Subscriptions	Contractual/Sundry		(\$200)	TFMA Dues adjustment
Training	Contractual/Sundry	(\$5,000)		CDL training mandate adjustment
Training	Contractual/Sundry	(\$1,000)		Misc.training adjustment
Training	Contractual/Sundry	\$800		Texas Floodplain CEU adjustment
COG Storm Water	Contractual/Sundry		(\$7,000)	COG Storm Water PHI adjustment
COG Storm Water	Contractual/Sundry	\$500		CEQ Adm. Fees application adjustment
COG Storm Water	Contractual/Sundry		\$3,500	NCTCOG Storm Water cost share addition
Storm Drain Improvements	Capital Outlay	(\$199,000)		Capital projects adjustment
Transfers	Transfers	\$1,000		Transfer to General Fund adjustment
<b>TOTALS:</b>		<b>(\$203,200)</b>	<b>\$125,190</b>	

**(\$78,010) NET INCREASE/DECREASE**

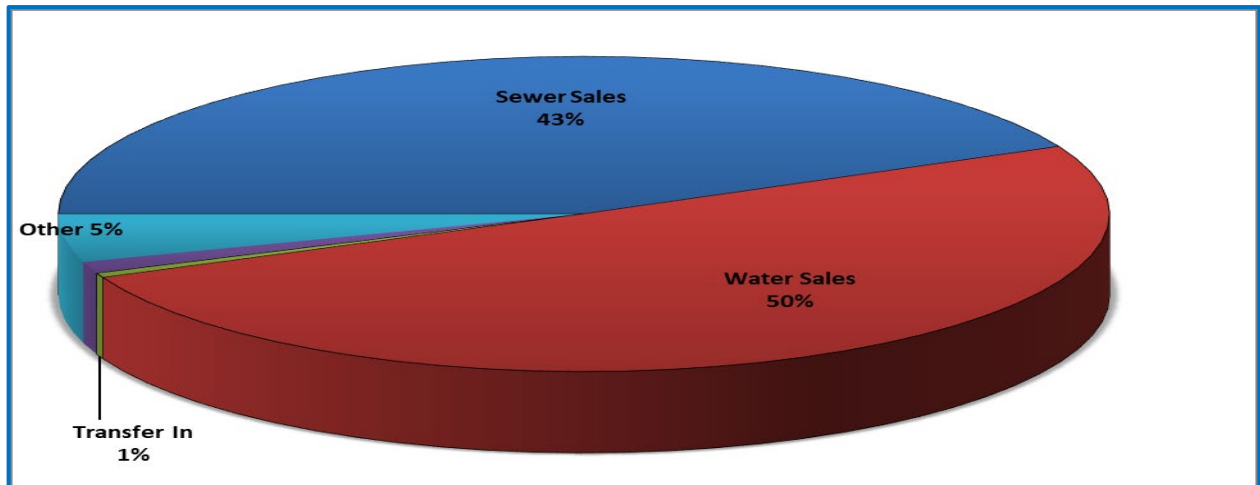


## Water and Sewer Utility Operating Fund

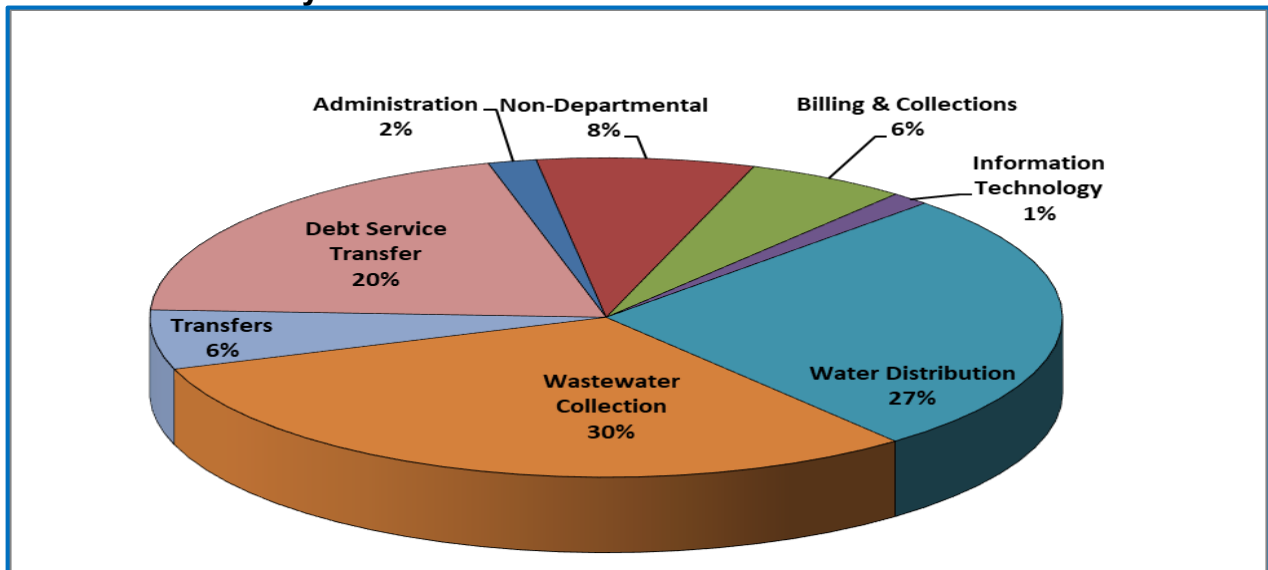
The Water and Sewer Utility Fund is one of two enterprise funds of the City. Its purpose is to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Watauga implemented Water and Sewer rates in 1996 as a result of the system purchase from North Richland Hills. A pass-through rate change was made effective in 2001 based on actual charges incurred by wholesalers. In December 2011, rates were increased in order to make this fund self-sustaining and to begin water and wastewater line improvements. A utility rate study was performed in FY2018-2019 that resulted in an increase to the water and sewer base rate and consumption charges.

This fund is used to account for user fees charged to residential and commercial units located within the City of Watauga. All activities necessary to providing such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collections. Accounting records for the Water and Sewer Utility Fund are maintained on the accrual basis.

### Where Does the Money Come From?



### Where Does the Money Go?



## WATER SEWER UTILITY BUDGET SUMMARY - FUND 40

	HISTORY	CURRENT YEAR		
	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	
<b>Retained Earnings, October 1</b>	\$ 2,813,192	\$ 3,154,207	\$ 2,799,841	\$ 2,657,841
<u>Revenues:</u>				
Water Sales	4,926,858	5,450,000	5,300,000	5,400,000
Sewer Sales	4,104,160	4,600,000	4,500,000	4,600,000
Other Revenue	519,739	500,000	504,000	529,000
Interest Income	165,214	125,000	135,000	130,000
<b>Operating Revenues</b>	<b>\$ 9,715,971</b>	<b>\$ 10,675,000</b>	<b>\$ 10,439,000</b>	<b>\$ 10,659,000</b>
<u>Operating Transfers-In:</u>				
Transfers In JUF - Other	60,389	50,000	50,000	50,000
<b>Total Available Resources</b>	<b>\$ 12,589,552</b>	<b>\$ 13,879,207</b>	<b>\$ 13,288,841</b>	<b>\$ 13,366,841</b>
<u>Expenditures:</u>				
Administration	186,097	198,200	178,900	188,600
Non-Departmental	793,331	832,480	842,080	850,280
Billing & Collections	598,459	610,030	599,800	628,700
Information Technology	119,298	142,990	141,750	150,420
Water Distribution	2,449,504	2,912,840	2,782,570	2,961,710
Wastewater Collection	3,306,481	3,676,050	3,248,900	3,380,020
<b>Total Operating Expenditures</b>	<b>7,453,170</b>	<b>8,372,590</b>	<b>7,794,000</b>	<b>8,159,730</b>
<u>Operating Transfers-Out</u>				
To General Fund	440,000	487,000	487,000	496,050
To Joint Use Facility Fund	51,541	60,000	60,000	60,000
To CO Debt Service	1,800,000	2,025,000	2,025,000	2,215,500
To Revenue Bond Debt Service	0	0	0	0
To Water/Wastewater Construction	0	0	0	0
<b>Total Operating Transfers-Out</b>	<b>2,291,541</b>	<b>2,572,000</b>	<b>2,572,000</b>	<b>2,771,550</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$ 31,649</b>	<b>(219,590)</b>	<b>123,000</b>	<b>(222,280)</b>
<u>Transfers to Sustainability Funds</u>				
To Equipment Repl. - Current Year	45,000	265,000	265,000	106,000
<b>Total Transfers to Sustainability Funds</b>	<b>45,000</b>	<b>265,000</b>	<b>265,000</b>	<b>106,000</b>
<b>Net Income Before Transfers</b>	<b>2,323,190</b>	<b>2,352,410</b>	<b>2,695,000</b>	<b>2,549,270</b>
<b>TOTAL OPERATING &amp; TRANSFERS</b>	<b>\$ 9,789,711</b>	<b>\$ 11,209,590</b>	<b>\$ 10,631,000</b>	<b>\$ 11,037,280</b>
<b>Retained Earnings, September 30</b>	<b>\$ 2,799,841</b>	<b>\$2,669,617</b>	<b>\$2,657,841</b>	<b>\$ 2,329,561</b>
<b>CHANGE IN NET ASSETS</b>	<b>(\$13,351)</b>	<b>(\$484,590)</b>	<b>(\$142,000)</b>	<b>(\$328,280)</b>
<b>% OF EXPENDITURES</b>	<b>29%</b>	<b>24%</b>	<b>25%</b>	<b>21%</b>

# Water/Sewer Fund- Administration



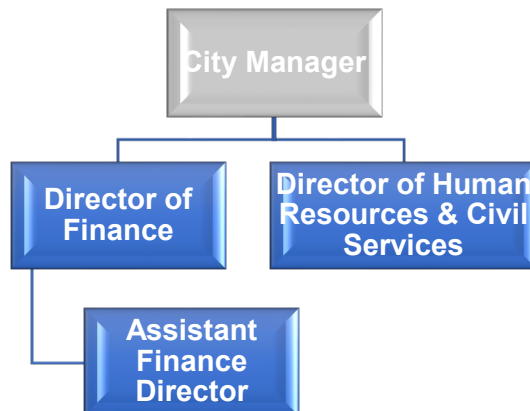
## Mission Statement

To provide and account for cost-effective programs that fall outside the functional responsibilities of the Water/Sewer Fund departments and divisions.

## Department Overview

Water/Sewer Fund Administration is responsible for the planning, development, programming, and management of activities and services provided to the citizens through the Human Resources and Finance departments. This budget consists of personnel costs associated with these services.

## Organizational Chart



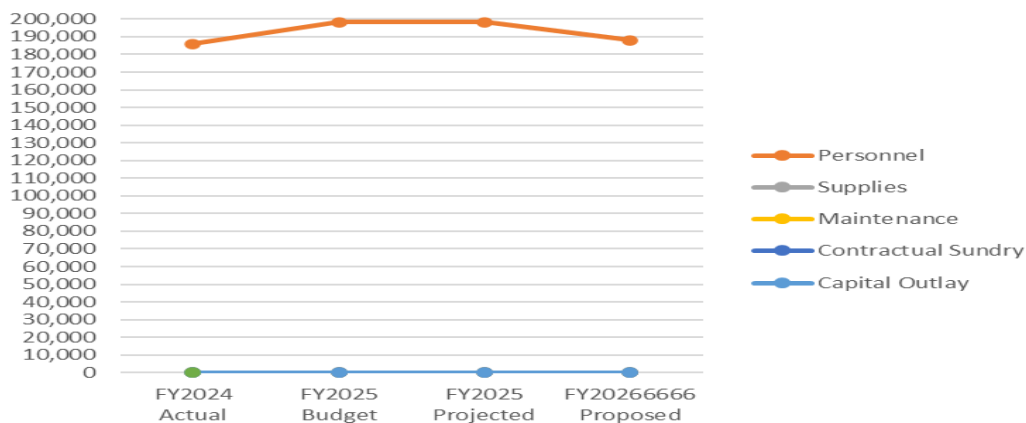
## BUDGETED POSITIONS

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Finance	.25	.25	.25
Director of Human Resources & Civil Svcs	.50	.50	.50
Assistant Finance Director	.50	.50	.50
<b>Total Water/Sewer Administration</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

## SUMMARY OF EXPENDITURES BY CATEGORY

The budget for Water/Sewer Fund Administration decreased by \$9,600 due to staffing adjustments.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	186,097	198,200	178,900	188,600
Supplies	0	0	0	0
Contractual Sundry	0	0	0	0
<b>Total W/S Administration</b>	<b>\$186,097</b>	<b>\$198,200</b>	<b>\$178,900</b>	<b>\$188,600</b>



# Water/Sewer Fund Non-Departmental

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## **Mission Statement**

To provide and account for cost-effective programs that fall outside the functional responsibilities of other Water/Sewer Fund departments and divisions.

## **Department Overview**

The Non-Departmental Division falls under control of the City Manager's Office and Finance Department staff. Expenditures in this division span a broad range of needs associated with the general operations of the City.

Examples of expenditures in this division include:

- Personnel
- General liability insurance
- Copier costs
- Contingency
- Worker's compensation
- General administrative costs

## **Highlights/Achievements for FY2025**

- Continued to address employee compensation issues.
- Continued to address employee retention issues.
- Reduced unemployment chargebacks in comparison to previous years.

## **Goals/Objectives for FY2026**

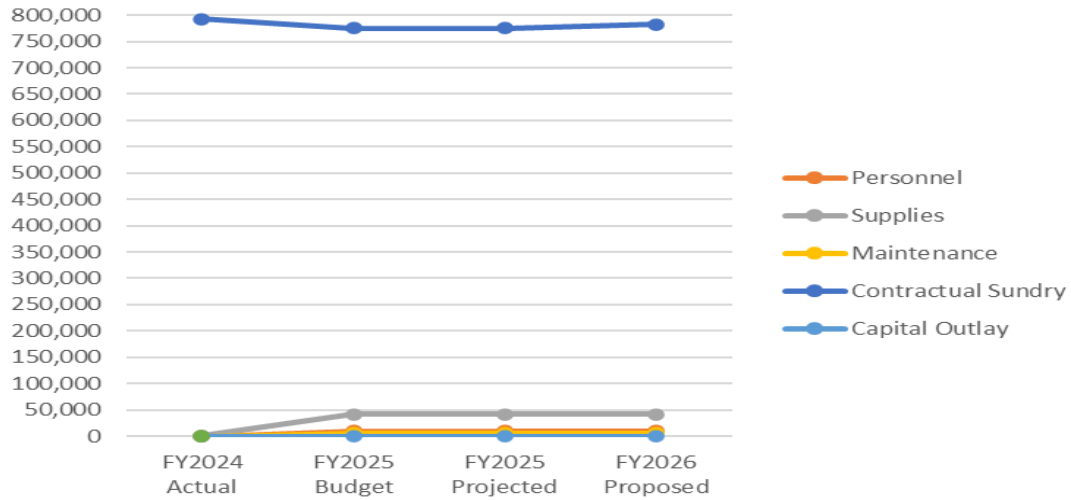
- Continue addressing employee compensation issues.
- Continue addressing employee retention issues.
- Continue the employee referral bonus program.
- Maintain financial and employment law compliance.



## Summary of Expenditures by Category

The Water/Sewer Fund Non-Departmental budget \$17,800 mainly due to the increase in Workers' Compensation, and merchant service charges estimate and reduction in vehicle fuels.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	0	10,000	10,000	10,000
Supplies	1,036	41,600	31,200	32,200
Maintenance	0	5,400	5,400	5,400
Contractual/Sundry	792,294	775,480	795,480	802,680
Capital Outlay	0	0	0	0
<b>Total Non-Departmental</b>	<b>\$793,330</b>	<b>\$832,480</b>	<b>\$842,080</b>	<b>\$850,280</b>





# WATER & SEWER FUND

## NON-DEPARTMENTAL

### SIGNIFICANT BUDGET CHANGES

Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Event Refreshments	Supplies		\$100	Costs & usage adjustment
Vehicle Fuels	Supplies		<b>(\$9,500)</b>	Usage estimate
Merchant/Bank Charges	Contractual/Sundry		\$20,000	Estimate adjustment
Workers Compensation	Contractual/Sundry	\$7,200		Estimated adjustment
<b>TOTALS:</b>		<b>\$7,200</b>	<b>\$10,600</b>	

**\$17,800 NET INCREASE/DECREASE**

# Finance – Utility Billing Division

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## Mission Statement

Provide customers with the best service possible for prompt administration of their utility accounts. Perform duties in such a way as to protect the assets of the City and its citizens. Continue to seek ways to raise the level and quality of customer service provided by this office through continuous training. Ensure accurate reading of meters by properly maintaining meters and correctly read customers' meters in a timely manner to meet billing cycle schedules.

## Department Overview

Services provided include:

- Establishing new accounts and updating existing accounts.
- Handle customer inquiries.
- Meter reading.
- Initiate work orders.
- Process delinquent accounts.
- Bill and process customer payments.
- Receipting and posting the financial activity for other City departments.
- Our Field Service Representatives change out meters, perform meter box maintenance and installations, as well as assist with other departments.

## Highlights/Achievements for FY2025

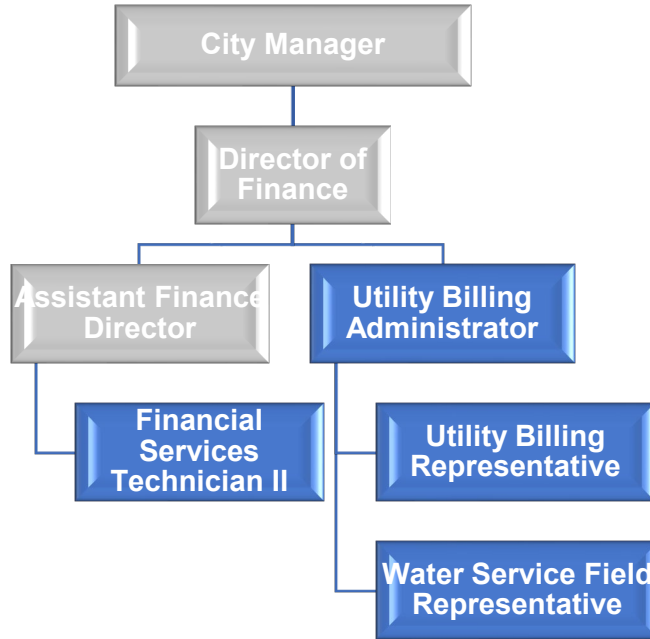
- Continue cross training for new personnel.
- Continue improvement of City website to ensure information is readily available for customers.
- Continue Tyler product enhancements within budget parameters.
- Initiate implementation of automated meter technology.
- Convert water billing from cubic feet to gallons.

## Goals/Objectives for FY2026

- Complete automated meter technology.
- Complete water billing conversion from cubic feet to gallons.
- Develop Standard Operating Procedures for all utility billing functions.
- Continue cross training for new personnel.



## Organizational Chart



## Budgeted Positions

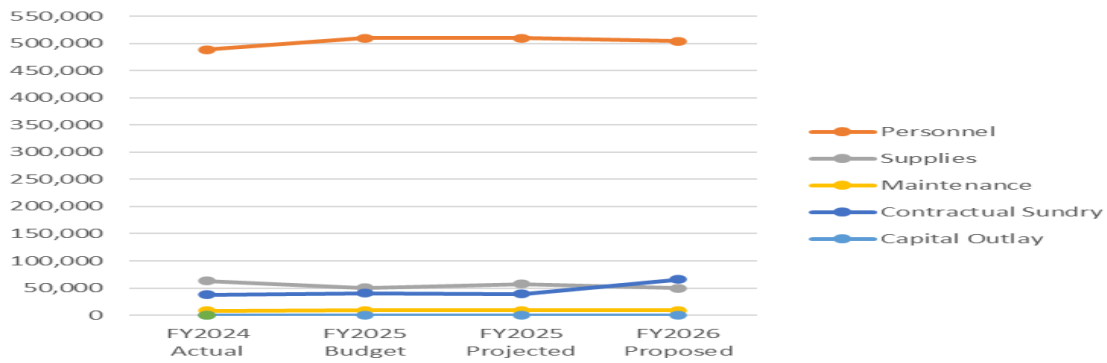
Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Utility Billing Administrator	1.00	1.00	1.00
Utility Billing Representative	2.00	2.00	2.00
Water Service Field Representative	4.00	4.00	4.00
Purchasing Coordinator	.50	.50	.50
<b>Total Finance – Utility Billing Division FTE</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>

## Summary of Expenditures by Category

Finance - Utility Billing Division budget increased by \$18,670 mainly due to the software conversion from version 9 to version 10 addition. There was a slight decrease in personnel costs due to staffing adjustments.

	FY20234 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	488,540	509,650	494,000	504,000
Supplies	63,273	50,600	57,600	49,600
Maintenance	8,617	9,000	9,000	9,000
Contractual Sundry	38,028	40,780	39,200	66,100
Capital Outlay	0	0	0	0
<b>Total Finance – Utility Billing Division</b>	<b>\$598,459</b>	<b>\$610,030</b>	<b>\$599,800</b>	<b>\$628,700</b>

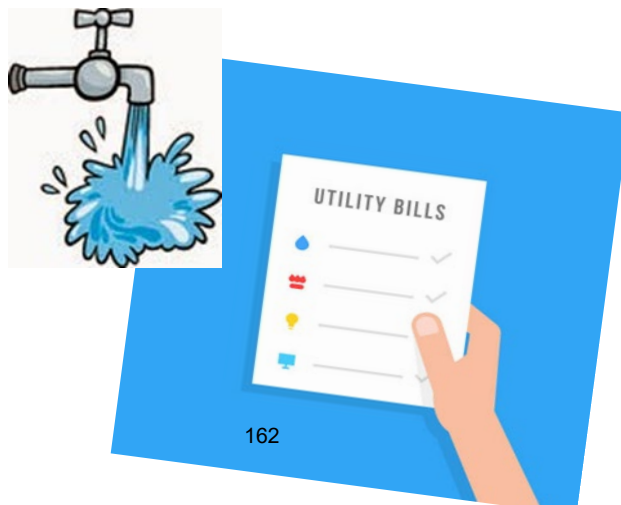


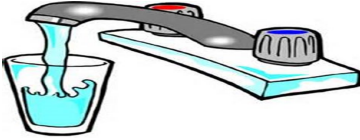


### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of service orders processed	3,607	3,800	3,600	4,000
Number of water/wastewater billings	100,575	100,000	101,000	110,000
Number of water/wastewater accounts	8,523	8,600	8,600	9,500
Number of meters read	102,276	104,000	103,200	105,000
Number of new accounts processed	1,161	1,200	1,300	1,500
Number of accounts transferred	13	25	20	20
Number of meters replaced	92	300	120	100
Cubic feet billed for water	85,029,176	100,000,000	100,000,000	112,000,000
Cubic feet billed for wastewater	83,733,748	75,000,000	85,000,000	90,000,000
Number of delinquent water cut-offs	1,550	1,500	1,500	1,500

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of work orders completed within 24 hours.	# 1. Maintain Financial Strength of the City	Efficiency	100%	100%	100%	100%	100%
Maintain a 95% or greater average on accurate readings.	# 1. Maintain Financial Strength of the City	Effectiveness	95%	95%	95%	95%	95%
% of revenues recorded within 24 hours.	# 1. Maintain Financial Strength of the City	Effectiveness	100%	100%	100%	100%	100%
Maintain a 98% or greater average of complaints addressed within 2 days.	# 1. Maintain Financial Strength of the City	Efficiency	98%	98%	98%	98%	100%





## FINANCE - UTILITY BILLING

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		(\$5,650)	Staffing adjustments due to tenured employee retirement
Office Supplies	Supplies		(\$500)	Needs & costs adjustment
Minor Tools & Apparatus	Supplies		(\$500)	Needs & costs adjustment
Communications	Contractual/Sundry		(\$1,380)	Usage analysis & cell stipend policy adjustment
Special Services	Contractual/Sundry	\$27,000		Software conversion from V9 to VX
Special Services	Contractual/Sundry		\$1,500	Bad debt collections fee adjustment
Special Services	Contractual/Sundry		(\$1,800)	Water billing service fee adjustment
<b>TOTALS:</b>		<b>\$27,000</b>	<b style="color: red;">(\$8,330)</b>	

**\$18,670    NET INCREASE/DECREASE**

# Water/Sewer Fund- Information Technology



## Mission Statement

To provide for the operations and development of the City through the implementation and support of cost-effective technologies which enhance the efficiencies of City staff while facilitating effective information flow between the City and its citizens.

## Department Overview

Programs and Services include:

Networking, Hardware and Software, Telecommunications, Web Site, Cable Channel, Audio/Video, Building Security and Technical Support and Public Information.

## Organizational Chart



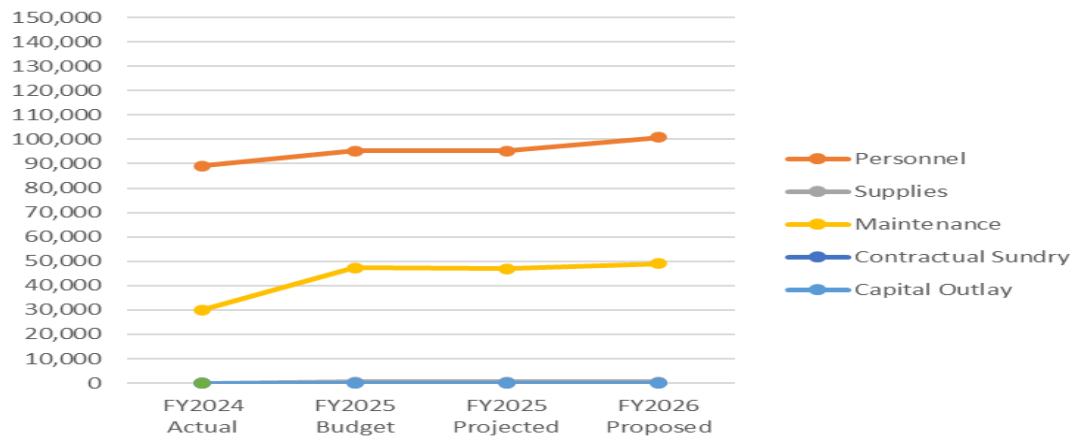
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Chief Information Officer	.50	.50	.50
<b>Total Water/Sewer Information Techn.</b>	<b>.50</b>	<b>.50</b>	<b>.50</b>

## Summary of Expenditures by Category

The budget for Water/Sewer Fund Administration increased by \$7,430 for personnel costs and software maintenance adjustments.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	89,210	95,200	94,300	100,900
Supplies	0	500	500	500
Maintenance	30,075	47,290	46,950	49,020
Contractual Sundry	0	0	0	0
<b>Total W/S Info. Techn.</b>	<b>\$119,297</b>	<b>\$142,990</b>	<b>\$141,750</b>	<b>\$150,420</b>





**WATER/SEWER FUND  
INFORMATION TECHNOLOGY  
SIGNIFICANT BUDGET CHANGES**

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
Personnel	Personnel Services		\$5,700	Benefits, retention, COLA/merit & TMRS adjustments
Software Maintenance	Maintenance		\$180	Output Director maintenance adjustment
Software Maintenance	Maintenance		\$700	Tyler Executime increase
Software Maintenance	Maintenance		\$200	Site Hosting increase
Software Maintenance	Maintenance		\$460	Water billing online hosting increase
Software Maintenance	Maintenance		\$150	Tyler Content Management adjustment
Software Maintenance	Maintenance		\$40	Tyler water mobile increase
<b>TOTALS:</b>		<b>\$0</b>	<b>\$7,430</b>	

**\$7,430    NET INCREASE/DECREASE**

# *Public Works – Water Distribution Division*

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## **Mission Statement**

The mission of the City of Watauga Water Department is to provide the highest quality and quantity of water by collecting bacteriological water samples monthly, repairing main breaks, and flushing mains to ensure safe drinking water while providing world class customer service to our citizens.

## **Department Overview**

- Maintain 111 miles of water mains in the system.
- Provides water quality that meets or exceeds requirements set forth by the Texas Commission on Environmental Quality (TCEQ).
- Repairs leaks on mains and service lines to prevent loss of water and revenues.
- Repairs on fire hydrants and main line valves.
- Provides the highest quantity of water.
- Perform preventive maintenance hydrant/valve exercising.
- Strive to provide a world class customer service attitude.

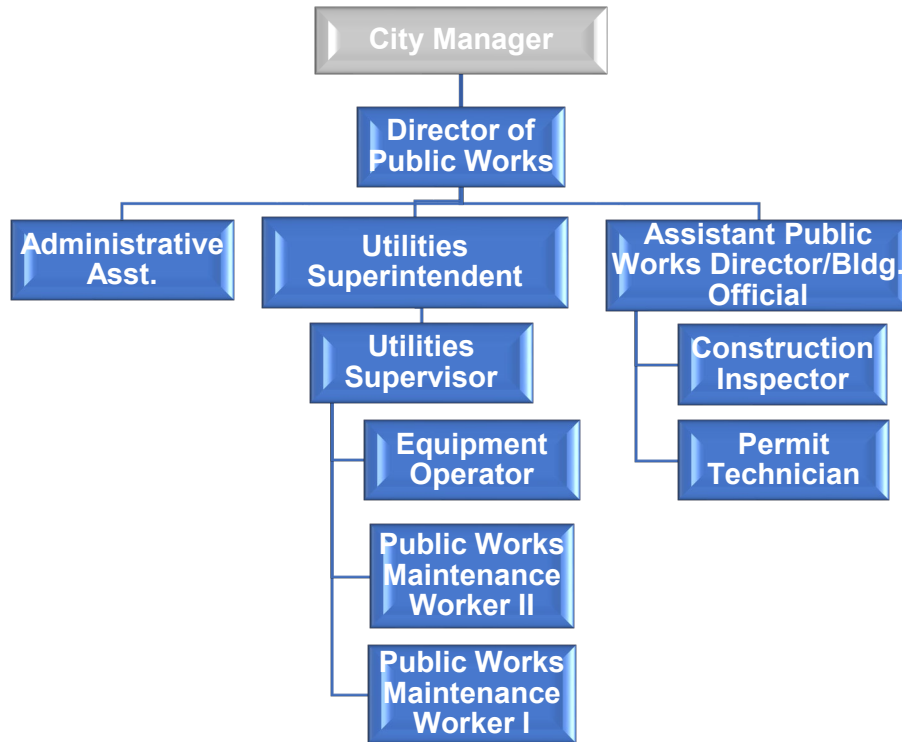
## **Highlights/Achievements for FY2025**

- Collected 300 routine bacteriological water samples.
- Collected quarterly nitrate/trihalomethane samples.
- Maintained 113 miles of water mains in the system.
- Flush dead end water mains monthly to ensure a high quality of water.
- Quarterly water main valve exercising.
- Water Tower tank cleaning and annual TCEQ Inspection.
- Revised Water Conservation/Drought Contingency Plan.
- Maintained a water loss percentage less than 10%.
- TCEQ Lead and Copper Sampling and EPA Lead and Copper Inventory.
- Delivered the Consumer Confidence Report to citizens.
- Monitored disinfection levels daily as required by the Texas Commission on Environmental Quality.

## **Goals/Objectives for FY2026**

- Maintain compliance and excellent water quality through TCEQ rules and regulations.
- Water leaks will be repaired in a timely manner.
- Staffing recruitment and retention.
- Provide excellent staff training and safety.
- Continue to provide world class customer service to citizens.

## Organizational Chart



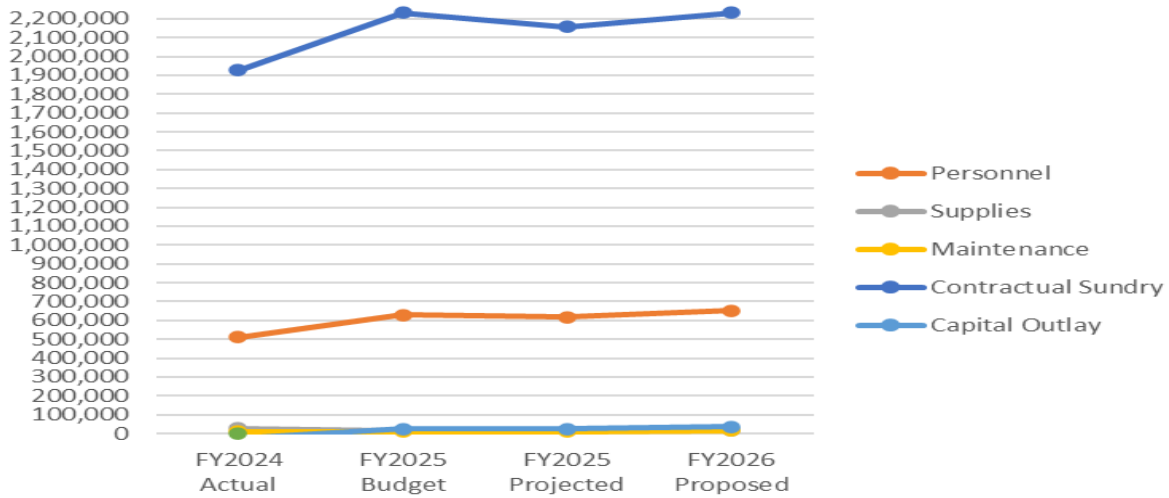
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Public Works	.25	.25	.25
Assistant Director of Public Works/Building Official	.25	.25	.25
Construction Inspector	.25	.25	.25
Permit Technician	.50	.50	.50
Utilities Superintendent	.50	.50	.50
Utilities Supervisor	.50	.50	.50
Equipment Operator	1.50	1.50	1.50
Public Works Maintenance Worker II	1.00	1.00	1.00
Public Works Maintenance Worker I	4.00	4.00	4.00
Public Works Administrative Assistant	0	0	.30
<b>Total Public Works – Water Distribution Division FTE</b>	<b>8.75</b>	<b>8.75</b>	<b>9.05</b>

## Summary of Expenditures by Category

Public Works – Water Distribution Division budget increased by \$48,870 in large due to personnel costs increases and staffing adjustments. Water meters were adjusted for the Bursey townhomes, Hightower Estates, and Capp Smith homes. In addition, lab testing was adjusted for the continued required LCRA UCMR5 testing.

	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
Personnel	509,666	628,600	573,800	662,110
Supplies	27,971	15,900	15,400	16,100
Maintenance	11,123	11,400	11,400	17,100
Contractual Sundry	1,927,756	2,231,580	2,156,580	2,231,400
Capital Outlay	-27,012	25,360	25,390	35,000
<b>Total Public Works – Water Distribution Division</b>	<b>\$2,449,504</b>	<b>\$2,912,840</b>	<b>\$2,782,570</b>	<b>\$2,961,710</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of water service calls	91	110	124	100
Miles of water lines maintained	113	113	113	113
Number of fire hydrants maintained	696	710	698	700
Number of line locate calls	64	60	85	70
Number of water turn on/off's	44	45	19	30
Number of water samples taken	300	300	300	300

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of emergency calls responded within 30 minutes or less.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	97%	100%	97%	100%
% of non-emergency calls responded within 24 hours or less.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	98%	100%	98%	100%
% of main breaks repaired within 24 hours or less.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	100%	100%	100%	100%
Maintain water samples complying with quality standards to 100%.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	100%	100%	100%	100%
% water unaccounted for (water loss rate).	# 2. Expand public safety through non-enforcement efforts.	Efficiency	<10%	1%	<10%	3%	<10%



## PUBLIC WORKS - WATER DISTRIBUTION

### SIGNIFICANT BUDGET CHANGES

**Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget**

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$9,400	Benefits, retention, COLA/merit/comp & TMRS adjustments
Personnel	Personnel Services		\$21,540	Admin. Assistant adjustment
Personnel	Personnel Services		\$2,570	ACM stipend adjustment
Chemicals	Supplies		\$200	Estimated cost adjustment
Valves & Hydrants	Maintenance		\$6,000	Estimated cost adjustment
Communications	Contractual/Sundry		(\$3,130)	Usage analysis & cell stipend policy adjustment
Lab Testing	Contractual/Sundry		\$2,950	LCRA UCMR5 testing adjustment
Water Meters	Capital Outlay	(\$2,970)		Bursey Road townhomes adjustment
Water Meters	Capital Outlay	\$23,000		Capp Smith homes estimate
Water Meters	Capital Outlay	\$540		Estimated commercial buildings water meters adjustment
Water Meters	Capital Outlay	(\$10,430)		Hightower Estates adjustment
Water Meters	Capital Outlay		(\$500)	Estimated water meters adjustment
<b>REALLOCATIONS:</b>				
	Maintenance		(\$300)	Consolidation of Adobe subscription; moved to IT budget
<b>TOTALS:</b>		<b>\$10,140</b>	<b>\$38,730</b>	

**\$48,870 NET INCREASE/DECREASE**

# Public Works – Wastewater Collection Division

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## Mission Statement

The mission of the wastewater collection division is to provide the most effective wastewater system by maintaining compliance with state and national agencies, performing routine preventive maintenance, reduce inflow/infiltration and the repair and replacement of sewer mains and service lines while providing world class customer service to our citizens.

## Department Overview

- Maintain 113 miles of sewer mains.
- Maintain compliance with the Texas Commission on Environmental Quality (TCEQ) regulations in monitoring and reporting overflows.
- Perform preventive maintenance flushing of sewer mains to reduce blockages.
- Replace and repair sewer mains and service lines.
- Perform video inspections to locate deficiencies for repair or replacement.
- Perform manhole and main line inspections to identify and repair inflow infiltration.
- Inspect grease and grit traps to ensure compliance with City ordinances.
- Provide world class customer service to citizens.

## Highlights/Achievements for FY2025

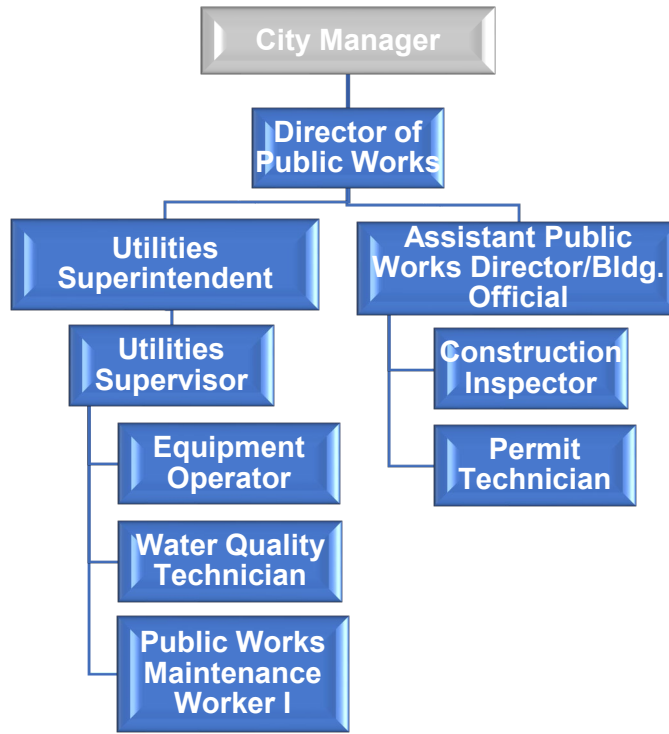
- Performed preventative flushing of sewer mains to prevent blockages and unauthorized sewage discharges.
- Video and manhole inspections for inflow/infiltration.
- Repaired sections of main line owned by the city.
- Inspected grease traps to ensure compliance with City Ordinance # 1060 to prevent Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS) as well as unauthorized discharge.
- Quarterly City of Fort Worth BOD/TSS sampling.

## Goals/Objectives for FY2026

- Perform video and manhole inspections to locate inflow/infiltration and problem areas that need repair.
- Preventative maintenance flushing of sewer mains to prevent sewer main blockages.
- Ensure the major problem areas are listed in the Capital Improvement Plan.
- Grease traps will be inspected monthly to ensure compliance with City Ordinances.
- Repair or replace deteriorated sewer mains and service line taps.
- Staffing recruitment and retention.
- Provide excellent staff training and safety.
- Provide world class customer service.



## Organizational Chart



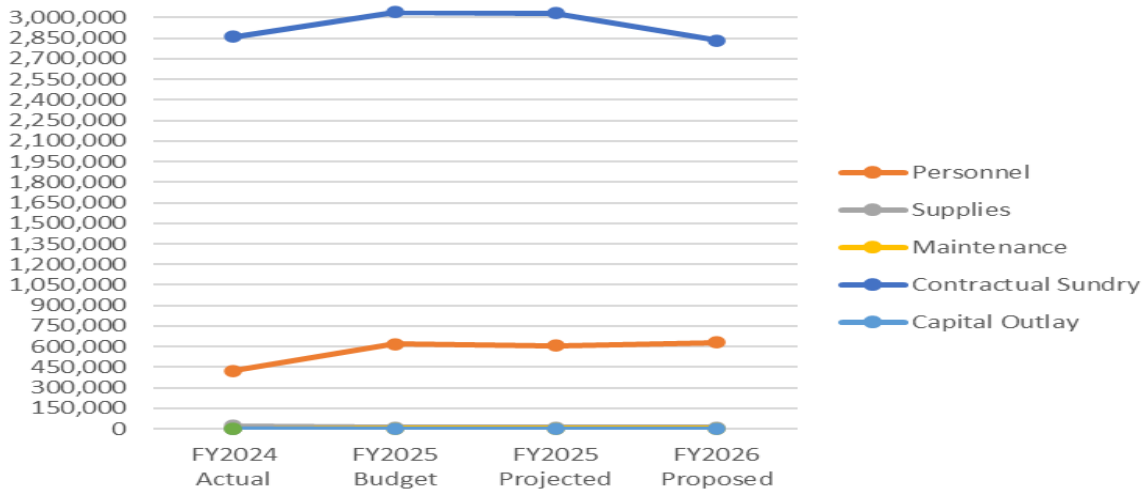
## Budgeted Positions

Position Title	FY2024 Actual	FY2025 Actual	FY2026 Budget
Director of Public Works	.25	.25	.25
Assistant Director of Public Works/Building Official	.25	.25	.25
Construction Inspector	.25	.25	.25
Permit Technician	.50	.50	.50
Utilities Superintendent	.50	.50	.50
Utilities Supervisor	.50	.50	.50
Equipment Operator	3.50	3.50	3.50
Water Quality Technician	1.00	1.00	1.00
Public Works Maintenance Worker I	1.00	1.00	1.00
<b>Total Public Works – Wastewater Collection Division FTE</b>	<b>7.75</b>	<b>7.75</b>	<b>7.75</b>

## Summary of Expenditures by Category

Public Works – Water Distribution Division budget decreased by \$296,030 mainly due to sewer costs adjustment. There were personnel costs increases and adjustments also included within this budget.

	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Budget
Personnel	422,013	618,700	501,200	631,570
Supplies	21,702	11,700	10,600	11,200
Maintenance	2,671	3,100	3,100	3,100
Contractual Sundry	2,860,094	3,042,550	2,734,000	2,734,150
Capital Outlay	0	0	0	0
<b>Total Public Works – Wastewater Collections Division</b>	<b>\$3,306,480</b>	<b>\$3,676,050</b>	<b>\$3,248,900</b>	<b>\$3,380,020</b>



### Performance Measures

Workload Indicators	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Target
Number of manholes maintained	1,075	1,048	1,086	1,086
Miles of sewer lines maintained	113	113	113	113
Number of sewer service lines repaired	3	28	7	5
Miles of sewer lines cleaned	4	12	10	12
Number of manholes inspected	70	75	80	70
Number of manholes repaired	15	25	10	20

Measurement	Strategic Goal	Measure Type	FY2024		FY2025		FY2026
			Goal	Actual	Goal	Projected	Goal
% of backup call responded within 30 minutes or less.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	98%	100%	98%	100%
% of sewer line blockages repaired within 30 days or less.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	100%	100%	100%	100%	100%
% sewer lines inspected.	# 2. Expand public safety through non-enforcement efforts.	Efficiency	10%	5%	10%	3%	8%





## PUBLIC WORKS - WASTEWATER COLLECTION

### SIGNIFICANT BUDGET CHANGES

Fiscal Year 2025-2026 Compared to Fiscal Year 2024-2025 Budget

DESCRIPTION	CATEGORY	ONE-TIME	ON-GOING	CHANGE EXPLANATION
<b>CHANGES:</b>				
Personnel	Personnel Services		\$10,300	Benefits, retention, COLA/merit/comp & TMRS adj.
Personnel	Personnel Services		\$2,570	ACM stipend adjustment
Chemicals	Supplies		(\$500)	Mosquito control adjustment
Communications	Contractual/Sundry		(\$2,650)	Usage analysis & cell stipend policy adjustment
Sewage Disposal Costs	Contractual/Sundry		(\$4,850)	Sewage disposal fees analysis adjustment
Lab Testing	Contractual/Sundry		(\$900)	Estimated cost adjustment
Sewer Costs	Contractual/Sundry		(\$300,000)	Estimated sewer costs adjustment
<b>TOTALS:</b>		<b>\$0</b>	<b>(\$296,030)</b>	

**(\$296,030) NET INCREASE/DECREASE**



## FLEET INTERLOCAL – FUND 21

The Fleet Interlocal fund was established during FY2019-2020 when Council approved a resolution to provide vehicle maintenance services for surrounding government entities.

The Interlocal agreement between the City and entities allows Watauga to provide vehicle maintenance services for a defined fee. This was established in an effort to achieve common objectives relating to the services regarding vehicle maintenance and in the interest of saving taxpayer funding.

Each year the rate schedule set forth in the agreements shall increase per the Consumer Price Index for All Urban Consumers (CPI-U).

### FLEET INTERLOCAL FUND BUDGET SUMMARY

	HISTORY		PROJECTED YEAR		BUDGET
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget
<b>Fund Balance, October 1</b>	<b>\$53,471</b>	<b>\$110,794</b>	<b>\$124,894</b>	<b>\$139,452</b>	<b>\$212,552</b>
<u>Revenues:</u>					
Other Revenue	151,136	99,391	151,000	220,000	235,000
Interest Earnings	0	0	0	0	0
<b>Total Revenues</b>	<b>\$151,136</b>	<b>\$99,391</b>	<b>\$151,000</b>	<b>\$220,000</b>	<b>\$235,000</b>
<b>Total Available Resources</b>	<b>\$204,607</b>	<b>\$210,185</b>	<b>\$275,894</b>	<b>\$359,452</b>	<b>\$447,552</b>
<u>Expenditures:</u>					
Personnel	16,081	16,498	15,000	24,000	94,290
Supplies	73,974	50,749	75,000	115,000	125,000
Maintenance	3,758	3,486	6,400	6,400	8,500
Capital	0	0	1,500	1,500	12,250
<b>Expenditures</b>	<b>\$93,813</b>	<b>\$70,733</b>	<b>\$97,900</b>	<b>\$146,900</b>	<b>\$240,040</b>
<b>TOTAL EXPENDITURES</b>	<b>\$93,813</b>	<b>\$70,733</b>	<b>\$97,900</b>	<b>\$146,900</b>	<b>\$240,040</b>
<b>Fund Balance, September 30</b>	<b>\$110,794</b>	<b>\$139,452</b>	<b>\$177,994</b>	<b>\$212,552</b>	<b>\$207,512</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$57,323</b>	<b>\$28,658</b>	<b>\$53,100</b>	<b>\$73,100</b>	<b>(\$5,040)</b>



## EQUIPMENT REPLACEMENT FUND Internal Service Fund – 22 Budget Summary

The Internal Service Fund is used to account for the acquisition of various replacement capital items in the City. The objective of the fund is to accumulate sufficient funds to meet the capital needs of the City. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

Beginning in the FY2013-2014 Budget Year, the use of the Equipment Replacement Fund was enhanced for all the City one-time purchases for all funds. We have continued this commitment this year and have evaluated prior year purchase equipment, vehicle, technology, and building maintenance needs. We began funding a portion of these future needs in FY2014-2015 Fiscal Year as the Legacy Program. Transfers for capital financing of major equipment purchases will be made from funds on an annual basis based on the purchases made per fund.

### BUDGET SUMMARY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget
<b>Working Capital, October 1*</b>	<b>\$1,497,988</b>	<b>\$2,056,120</b>	<b>\$2,054,310</b>	<b>\$2,054,310</b>	<b>\$1,848,870</b>
<u>Revenues:</u>					
<b>Total Revenue Charges for Service</b>	<b>\$87,660</b>	<b>\$87,660</b>	<b>\$137,660</b>	<b>\$137,660</b>	<b>\$137,660</b>
<u>Other Revenues:</u>					
Interest Income	75,951	110,783	65,000	75,000	65,000
<b>Total Other Revenue</b>	<b>\$75,951</b>	<b>\$110,783</b>	<b>\$65,000</b>	<b>\$75,000</b>	<b>\$65,000</b>
<u>Transfers-In:</u>					
<b>Total Transfers-In</b>	<b>\$550,000</b>	<b>\$565,000</b>	<b>\$385,000</b>	<b>\$585,000</b>	<b>\$346,000</b>
<b>Total Revenues</b>	<b>\$713,611</b>	<b>\$763,443</b>	<b>\$587,660</b>	<b>\$797,660</b>	<b>\$548,660</b>
<u>Expenditures:</u>					
Gain/Loss on Equipment	7,045	0	0	0	0
Other Equipment - CCD	0	0	0	0	0
Motor Vehicles & Equip W&S	0	0	45,000	39,700	106,000
Storm Drain Vehicles and Equip	0	0	20,000	20,000	0
Motor Vehicles - General Fund	0	0	0	0	0
Other Equipment - General Fund	0	12,960	29,000	28,300	0
Technology Replacement - GF	7,021	22,692	0	59,300	295,550
Technology Replacement - FIN	0	0	0	0	0
Other Equipment - Fire	0	(7,844)	230,800	230,800	0
Public Works Heavy Equipment	0	0	340,000	340,000	120,000
Furniture and Fixtures/Office Equip	0	0	0	0	0
Public Works Vehicles	0	175	230,000	230,000	0
Motor Vehicles - Parks	0	0	0	0	85,000
Recreation and Parks Equipment	0	0	0	0	35,000
Water Meter Program	0	24,572	25,000	25,000	0
Bldg/HVAC/Contingency	0	0	30,000	30,000	30,000
Depreciation Expense/Transfers Ou	294,042	312,962	0	0	0
<b>Total Operating Expenditures</b>	<b>\$308,108</b>	<b>\$365,517</b>	<b>\$949,800</b>	<b>\$1,003,100</b>	<b>\$671,550</b>
Operating Surplus/(Deficit)	405,503	397,926	(362,140)	(205,440)	(122,890)
<b>Working Capital, September 30*</b>	<b>* \$2,056,120</b>	<b>* \$2,054,310</b>	<b>\$1,692,170</b>	<b>\$1,848,870</b>	<b>\$1,725,980</b>

\*Adjusted to end of year to actual Working Capital



# CIP & CAPITAL PROJECTS



**CAPITAL PROJECTS - FIVE YEAR PROJECTION**

PROJECT EXPENDITURES	Totals Thru FY 2024	Estimated FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Project Total
			----- 5 Year Projection -----					
<b>PARKS PROJECTS</b>								
<u>Pole Barn - Parks Facility</u>		181,000						181,000
<u>Whitesbranch Creek Trail</u>	33,347	225,944						259,291
<u>Park Vista - Site Project &amp; Playground Equipment</u>	22,715	42,585	509,700					575,000
<u>Playground Equipment - Hillview, Hector Garcia, Capp Smith, Virgil Anthony</u>	189,849	96,672						286,521
<u>Foster Village Park Renovations (including playground)</u>			295,000					295,000
<u>Splashpad Filtration Upgrade</u>		180,403						180,403
<u>Trail Lights - Solar (city wide)</u>		400,000						400,000
<u>Site Amenities Improvements (city wide)</u>	75,543	41,860	20,405					137,808
<b>PARKS PROJECTS TOTAL</b>	<b>321,454</b>	<b>1,168,464</b>	<b>825,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,315,023</b>
<b>BUILDING IMPROVEMENT PROJECTS</b>								
<u>Fleet Bldg Expansion &amp; Parking lot</u>	1,063,471							1,063,471
<u>Animal Shelter Needs Assessment</u>	66,700		50,000					116,700
<u>Public Works Parking Lot</u>		97,500	1,400,000					1,497,500
<u>Recreation Center HVAC &amp; Room Rebuild</u>		709,411						709,411
<u>Building Improvements</u>		200,000	350,000					550,000
<b>BUILDING IMPROVEMENT PROJECTS TOTAL</b>	<b>1,130,171</b>	<b>1,006,911</b>	<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,937,082</b>
<b>ECONOMIC DEVELOPMENT PROJECTS</b>								
<u>Food Business Site - Capp Smith Park - Proposed</u>	43,550		2,556,450					2,600,000
<u>Splashpad Filtration Upgrade</u>	* See Park Projects							0
<b>ECONOMIC DEVELOPMENT PROJECTS TOTAL</b>	<b>43,550</b>	<b>0</b>	<b>2,556,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,600,000</b>
<b>DRAINAGE PROJECTS</b>								
<u>Whitley Road 4</u>	314,314							314,314
<u>Bunker Hill</u>		1,746,200						1,746,200
<u>Whitley Road 5</u>		1,550,000						1,550,000
<u>Echo Hills Bristol Square (NEW)</u>				426,700	2,848,000			3,274,700
<u>Park Vista Drainage/Fort Worth (ARPA funded)</u>	106,000	517,146						623,146
<u>Group 3 (water &amp; wastewater) ARPA Funded</u>		339,536						339,536
<u>Animal Shelter Flood Study</u>	* See Bldg Improvement Projects							0
<u>Quail Meadows</u>			825,000	5,118,300				5,943,300
<u>Foster Village Park Flood Study</u>		140,400						140,400
<b>DRAINAGE PROJECTS TOTAL</b>	<b>420,314</b>	<b>4,293,282</b>	<b>825,000</b>	<b>5,545,000</b>	<b>2,848,000</b>	<b>0</b>	<b>0</b>	<b>13,931,596</b>
<b>STREETS PROJECTS</b>								
<u>Whitley Road 4</u>	3,366,801							3,366,801
<u>Whitley Road 5</u>	783,000	6,090,000						6,873,000
<u>Group 2 (water &amp; wastewater) added amt for streets by B&amp;N</u>		2,000,000						2,000,000
<u>Group 3 (water &amp; wastewater) \$1,917,694 ARPA</u>		1,484,164						1,484,164
<u>Echo Hill Bristol Square</u>					270,900	2,808,000		3,078,900
<u>Hightower Road 1</u>	1,694,000		6,183,000	7,600,000				15,477,000
<u>Hightower Road 2-5 (future)</u>					872,000			872,000
<u>Watauga Road 1</u>		2,297,000		9,058,000				11,355,000
<u>Watauga Road 2</u>				1,151,000	10,098,000			11,249,000
<u>Watauga Road 3</u>						6,140,000	5,000,000	11,140,000
<u>Watauga Road 4</u>							2,317,000	2,317,000
<u>Green Ribbon Project 2-7</u>	100,000	50,000	50,000	50,000				250,000
<u>Sidewalks</u>	300,000	175,000	175,000	175,000	175,000	175,000		1,175,000
<u>Quail Meadows</u>				4,226,700				4,226,700
<u>Overlays</u>	850,000	800,000	850,000	800,000	800,000	800,000		4,900,000
<b>STREETS PROJECTS TOTAL</b>	<b>7,093,801</b>	<b>12,896,164</b>	<b>7,258,000</b>	<b>23,060,700</b>	<b>12,215,900</b>	<b>9,923,000</b>	<b>7,317,000</b>	<b>79,764,566</b>
<b>WATER &amp; WASTEWATER PROJECTS</b>								
<u>CDBG Projects (50th year is Bunker Blvd)</u>	295,800	250,000	65,000	400,000	65,000			1,075,800
<u>CDBG-CV Round 4 (Plum Street waterline)</u>	250,000	338,000						588,000
<u>Whitley Road 4 (water portion)</u>	1,671,153							1,671,153
<u>Group 1 (water &amp; wastewater)</u>	2,057,504							2,057,504
<u>Group 2 (water &amp; wastewater)</u>	284,000	1,720,000	462,135					2,466,135
<u>Group 3 (water &amp; wastewater) \$1,917,694 ARPA</u>	168,300	960,940						1,129,240
<u>Group 4 (water &amp; wastewater)</u>	1,766,439							1,766,439
<u>Group 5 (SSES)</u>	290,000							290,000
<u>Maurie &amp; Barry Drive</u>			112,600	758,000				870,600
<u>AMI Project</u>		3,500,000						3,500,000
<u>Echo Hills Bristol Square</u>					304,400	3,031,000		3,335,400
<u>Various Water and/or Sewer Projects</u>			1,647,000	2,353,000				4,000,000
<u>Lead Pipe Identification &amp; Replacements</u>	800,000	120,000						920,000
<u>Water Tower</u>				500,000				500,000
<b>WATER &amp; WASTEWATER PROJECTS TOTAL</b>	<b>7,583,196</b>	<b>6,888,940</b>	<b>2,286,735</b>	<b>4,011,000</b>	<b>369,400</b>	<b>3,031,000</b>	<b>0</b>	<b>24,170,271</b>
<b>TOTAL PROJECTS</b>	<b>16,592,487</b>	<b>26,253,761</b>	<b>15,551,290</b>	<b>32,616,700</b>	<b>15,433,300</b>	<b>12,954,000</b>	<b>7,317,000</b>	<b>126,718,538</b>

FUNDING ANALYSIS	Totals Thru	Estimated	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	FY 2024	FY 2025	----- 5 Year Projection -----					
2016 Certificate of Obligations	656,069							656,069
2017 Certificate of Obligations	1,671,153	34,856						1,706,009
2018 Certificate of Obligations	2,390,993	268,529	381,905					3,041,427
2019 Certificate of Obligations	4,599,766	2,452,090	462,135					7,513,992
2020 Certificate of Obligations	674,834	560,582	456,450					1,691,866
2021 Certificate of Obligations	783,000	2,824,719						3,607,719
2022 Certificate of Obligations	2,783,859	146,672	219,200					3,149,731
2023 Certificate of Obligations		4,232,000	3,183,000	1,145,000				8,560,000
2024 Certificate of Obligations		4,687,701	902,500					5,590,201
TBD 2025 Certificate of Obligations			9,622,100	1,151,000				10,773,100
TBD 2026 Certificate of Obligations				27,217,300				27,217,300
TBD 2027 Certificate of Obligations					10,970,000			10,970,000
TBD 2028 Certificate of Obligations						11,140,000		11,140,000
TBD 2029 Certificate of Obligations							2,317,000	2,317,000
ARPA	906,000	2,434,840						3,340,840
Economic Development Corporation (EDC)		90,201						90,201
Storm Drain	381,014	3,436,600		1,678,400	2,848,000			8,344,014
General Fund Revenues (cash funded)	400,000	1,179,969	324,000	900,000	850,000	900,000		4,553,969
Water/Sewer Revenues (cash funded)		458,000	325,000	200,000	65,000			1,048,000
Tarrant County		3,197,000						3,197,000
Grant	800,000							800,000
CDBG Grant	545,800	250,000		200,000				995,800
TBD - WATER					304,400	3,031,000		3,335,400
TBD - WATER/SEWER								0
TBD - STREETS					270,900	2,808,000		3,078,900
TBD								0
<b>FUNDING TOTALS</b>	<b>16,592,487</b>	<b>26,253,761</b>	<b>15,876,290</b>	<b>32,491,700</b>	<b>15,308,300</b>	<b>17,879,000</b>	<b>2,317,000</b>	<b>126,718,538</b>



**BUDGET SUMMARY  
FUND 05 - CAPITAL PROJECTS**

	HISTORY		PROJECTED YEAR		BUDGET	% Change
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	FY 2025-2026 vs 2024-2025
<b>Fund Balance, October 1</b>	<b>\$30,346</b>	<b>\$32,345</b>	<b>\$24,345</b>	<b>\$34,088</b>	<b>\$36,088</b>	48.24%
<b>Revenues:</b>						
Interest Earnings	1,543	1,743	2,000	2,000	2,000	
Proceeds from Sale of Assets	456	0	0	0	0	
Transfer from EDC Sales Tax Fund	0	0	100,000	100,000	0	
Other Financing Sources	0	0	0	0	0	
Matching Grants	0	0	0	0	0	
<b>Total Revenues</b>	<b>\$1,999</b>	<b>\$1,743</b>	<b>\$102,000</b>	<b>\$102,000</b>	<b>\$2,000</b>	-98.04%
<b>Total Available Resources</b>	<b>\$32,345</b>	<b>\$34,088</b>	<b>\$126,345</b>	<b>\$136,088</b>	<b>\$38,088</b>	
<b>Expenditures:*</b>						
Purchase of Property	0	0	0	0		
Foster Village Improvements	0	0	0	0		
Shade Structure - Indian Springs	0	0	0	0		
Park Equipment (Picnic Pads, etc.)	0	0	0	0		
Capp Smith Park Improvements	0	0	90,000	90,000		
Contingency	0	0	10,000	10,000	10,000	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$10,000</b>	-90.00%
<b>Other Expenditures</b>						
Transfer to PDC Debt Service	0	0	0	0	0	0.00%
Total Other Sources (Uses)	0	0	0	0	0	0.00%
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$1,999</b>	<b>\$1,743</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>(\$8,000)</b>	
<b>Fund Balance, September 30</b>	<b>\$32,345</b>	<b>\$34,088</b>	<b>\$26,345</b>	<b>\$36,088</b>	<b>\$28,088</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>\$1,999</b>	<b>\$1,743</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>(\$8,000)</b>	

## GENERAL CAPITAL PROJECTS FUND CAPITAL PROJECTS SUMMARY

FUND 07	HISTORY		CURRENT YEAR		BUDGET
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget
<b>Beginning Fund Balance*</b>	<b>\$14,266,066</b>	<b>\$21,122,791</b>	<b>\$21,637,970</b>	<b>\$21,265,404</b>	<b>\$23,177,133</b>
<u>Revenues:</u>					
Transfer from General Fund	485,000	235,000	648,000	648,000	0
Grants	800,000	0	3,200,000	614,095	3,200,000
Transfer from EDC	0	0	0	0	0
Other financing sources	9,142,698	3,697,448	0	8,838,000	0
Interest Income / Misc.	638,216	982,430	600,000	934,500	600,000
<b>Total Revenue:</b>	<b>\$11,065,914</b>	<b>\$4,914,879</b>	<b>\$4,448,000</b>	<b>\$11,034,595</b>	<b>\$3,800,000</b>
<b>Total Available Resources</b>	<b>\$25,331,979</b>	<b>\$26,037,669</b>	<b>\$26,085,970</b>	<b>\$32,299,999</b>	<b>\$26,977,133</b>
<u>Expenditures:</u>					
<b>Public Works:</b>					
Bond Issuance	173,444	61,430	0	65,000	0
Building Improvements	0	94,438	95,000	95,000	145,000
Furniture & Fixtures	0	0	35,000	35,000	0
Equipment (Misc)	0	3,008	162,800	197,800	62,000
Green Ribbon	4,734	0	50,000	50,000	50,000
Contingency	0	17,200	25,000	25,000	10,000
Engineering	27,418	30,747	30,000	30,000	30,000
Pmt to NRH for Rufe Snow	63,068	60,352	0	0	0
Sidewalk Replacement	121,896	147,129	175,000	175,000	
Street Overlays/Maintenance	0	310,662	950,000	950,000	200,000
<b>Capital Projects</b>	<b>3,818,629</b>	<b>4,047,300</b>	<b>20,885,503</b>	<b>7,500,066</b>	<b>24,461,850</b>
<b>Total Fund Expenditures:</b>	<b>\$4,209,189</b>	<b>\$4,772,265</b>	<b>\$22,408,303</b>	<b>\$9,122,866</b>	<b>\$24,958,850</b>
<b>Ending Fund Balance</b>	<b>\$21,122,791</b>	<b>\$21,265,404</b>	<b>\$3,677,667</b>	<b>\$23,177,133</b>	<b>\$2,018,283</b>
Change	6,856,725	142,613	(17,960,303)	1,911,729	(21,158,850)

## CIP AND CAPITAL PROJECTS FUNDS

### Utility Construction Fund 45 - Capital Projects Budget Summary

FUND 45	HISTORY		CURRENT YEAR		BUDGET
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget
<b>Working Capital, at October 1</b>	<b>\$10,430,530</b>	<b>\$11,630,275</b>	<b>\$12,246,561</b>	<b>\$12,246,561</b>	<b>\$11,109,254</b>
<u>Revenue:</u>					
Interest Income	501,098	195,011	500,000	425,000	425,000
Bond Proceeds/premium	78,638	78,638	0	1,500,000	0
Transfer from Water Sewer Operating	140,000	1,320,000	0	0	0
Transfer from WS CO I&S FUND	1,285,000				
Miscellaneous/Grant	16,347	169,327	150,000	150,000	150,000
<b>Total Revenue/Other Sources</b>	<b>\$2,021,083</b>	<b>\$1,762,976</b>	<b>\$650,000</b>	<b>\$2,075,000</b>	<b>\$575,000</b>
<b>Total Available Resources</b>	<b>\$12,451,612</b>	<b>\$13,393,251</b>	<b>\$12,896,561</b>	<b>\$14,321,561</b>	<b>\$11,684,254</b>
<u>Expenditures:</u>					
Bond Issuance Costs	0	58,570	0	0	0
Pension Plan/OPEB Adjustment	131,575	95,970	0	0	0
Loss on Disposition	3,864				
Loss on Refunding	0	0	0	0	0
Building Improvements	0	0	0	0	0
Water & Sewer Mains	72,921	51,117	83,800	40,000	83,500
SSES Repairs	56,277	47,517	66,000	40,000	65,000
Street Repairs	0	22,750	34,000	14,000	34,000
Capital Outlay:					
Heavy Equipment	0	305	0	0	0
Motor Vehicles	0	0	0	0	0
Water Tower Improvements	0	0	0	0	0
Infrastructure					
CDBG	0	0	250,000	250,000	250,000
Water & Wastewater Improvements	0	290,000	7,710,966	2,868,307	8,063,640
<b>Total Expenditures</b>	<b>\$264,637</b>	<b>\$566,230</b>	<b>\$8,144,766</b>	<b>\$3,212,307</b>	<b>\$8,496,140</b>
Depreciation	\$556,700	\$580,461	\$0	\$0	\$0
<u>Transfers:</u>					
Transfer	0	0	0	0	0
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Balance, September 30</b>	<b>\$11,630,275</b>	<b>\$12,246,561</b>	<b>\$4,751,795</b>	<b>\$11,109,254</b>	<b>\$3,188,114</b>
<b>Revenue over (under) Expense</b>	<b>1,756,446</b>	<b>1,196,746</b>	<b>(7,494,766)</b>	<b>(1,137,307)</b>	<b>(7,921,140)</b>

\*Budget rolls over each Fiscal Year until completion



# DEBT SERVICE FUND

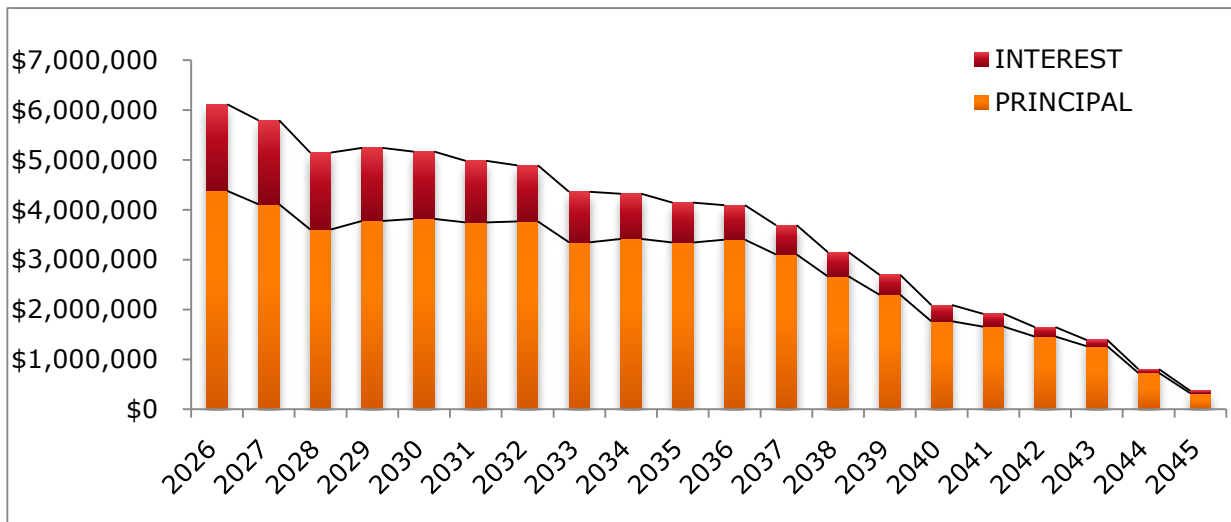


## All Debt Service Requirements to Maturity (Gen. Fund & Water)

as of October 1, 2025

YEAR ENDING SEPT. 30	DEBT			
	OUTSTANDING OCT. 1	PRINCIPAL	INTEREST	TOTAL
2026	\$56,093,000	\$4,377,000	\$1,736,532	\$6,113,532
2027	\$51,716,000	\$4,110,000	\$1,683,688	\$5,793,688
2028	\$47,606,000	\$3,604,000	\$1,542,076	\$5,146,076
2029	\$44,002,000	\$3,775,000	\$1,464,956	\$5,239,956
2030	\$40,227,000	\$3,816,000	\$1,348,579	\$5,164,579
2031	\$36,411,000	\$3,746,000	\$1,235,132	\$4,981,132
2032	\$32,665,000	\$3,765,000	\$1,124,513	\$4,889,513
2033	\$28,900,000	\$3,347,000	\$1,012,984	\$4,359,984
2034	\$25,553,000	\$3,414,000	\$905,852	\$4,319,852
2035	\$22,139,000	\$3,343,000	\$799,160	\$4,142,160
2036	\$18,796,000	\$3,399,000	\$692,369	\$4,091,369
2037	\$15,397,000	\$3,102,000	\$587,536	\$3,689,536
2038	\$12,295,000	\$2,664,000	\$486,091	\$3,150,091
2039	\$9,631,000	\$2,294,000	\$399,803	\$2,693,803
2040	\$7,337,000	\$1,763,000	\$325,413	\$2,088,413
2041	\$5,574,000	\$1,655,000	\$257,263	\$1,912,263
2042	\$3,919,000	\$1,456,000	\$189,691	\$1,645,691
2043	\$2,463,000	\$1,264,000	\$123,734	\$1,387,734
2044	\$1,485,000	\$727,000	\$75,800	\$802,800
2045	\$765,000	\$322,000	\$48,000	\$370,000
		<b>\$55,943,000</b>	<b>\$16,039,169</b>	<b>\$71,982,169</b>

	Year	Total	Principal	Interest
This Year's Requirement	2026	\$6,203,532	\$4,377,000	\$ 1,826,532
Maximum Requirement	2026	\$6,203,532	\$4,377,000	\$ 1,826,532

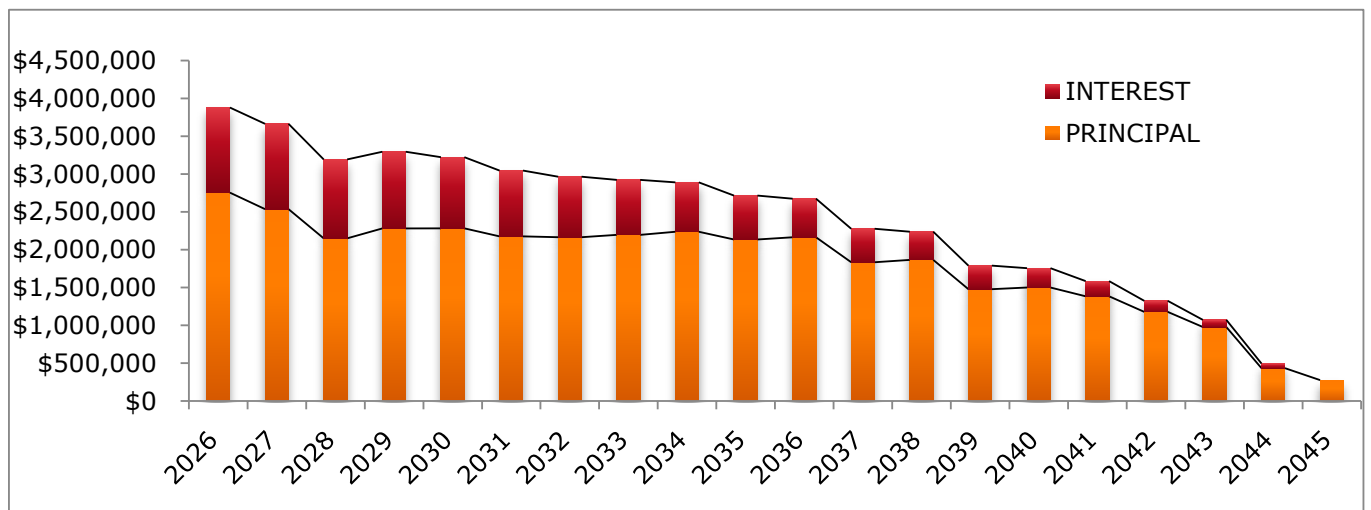


# General Fund Debt Service Requirements to Maturity

as of October 1, 2025

YEAR ENDING SEPT. 30	DEBT			
	OUTSTANDING OCT. 1	PRINCIPAL	INTEREST	TOTAL
2026	\$36,153,000	\$2,754,000	\$1,124,684	\$3,878,684
2027	\$33,399,000	\$2,536,000	\$1,127,440	\$3,663,440
2028	\$30,863,000	\$2,150,000	\$1,042,978	\$3,192,978
2029	\$28,713,000	\$2,281,000	\$1,013,584	\$3,294,584
2030	\$26,432,000	\$2,282,000	\$940,781	\$3,222,781
2031	\$24,150,000	\$2,176,000	\$869,909	\$3,045,909
2032	\$21,974,000	\$2,165,000	\$799,690	\$2,964,690
2033	\$19,809,000	\$2,196,000	\$726,787	\$2,922,787
2034	\$17,613,000	\$2,237,000	\$652,917	\$2,889,917
2035	\$15,376,000	\$2,135,000	\$580,300	\$2,715,300
2036	\$13,241,000	\$2,164,000	\$509,872	\$2,673,872
2037	\$11,077,000	\$1,834,000	\$442,625	\$2,276,625
2038	\$9,243,000	\$1,865,000	\$372,638	\$2,237,638
2039	\$7,378,000	\$1,478,000	\$311,213	\$1,789,213
2040	\$5,900,000	\$1,500,000	\$255,513	\$1,755,513
2041	\$4,400,000	\$1,384,000	\$200,763	\$1,584,763
2042	\$3,016,000	\$1,178,000	\$145,991	\$1,323,991
2043	\$1,838,000	\$978,000	\$94,234	\$1,072,234
2044	\$860,000	\$434,000	\$61,100	\$495,100
2045	\$426,000	\$276,000	\$44,000	\$320,000
		<b>\$36,003,000</b>	<b>\$11,317,017</b>	<b>\$47,320,017</b>

	Year	Total	Principal	Interest
This Year's Requirement	2026	\$3,968,684	\$2,754,000	\$ 1,214,684
Maximum Requirement	2026	\$3,968,684	\$2,754,000	\$ 1,214,684



# General Obligation Debt Service Fund 03

## Budget Summary

	HISTORY		CURRENT YEAR		FORECAST
	FY2022-23 Actual	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Estimate	FY2025-26 Budget *
<b>Fund Balance, October 1*</b>	\$782,055	\$870,873	\$1,224,796	\$1,224,796	\$1,311,089
<b>Revenues:</b>					
Ad Valorem Taxes	3,468,902	4,242,599	4,403,000	4,403,000	3,727,000
Delinquent Taxes	6,382	10,405	11,000	20,000	11,000
Penalty & Interest	17,932	17,827	11,000	15,000	11,000
Interest Income	40,873	67,104	40,000	50,000	50,000
Transfer from EDC	153,200	149,000	150,000	150,000	150,000
<b>Current Year Resources</b>	\$3,687,290	\$4,486,935	\$4,615,000	\$4,638,000	\$3,949,000
<b>Total Available Resources</b>	<b>\$ 4,469,345</b>	<b>\$ 5,357,809</b>	<b>\$ 5,839,796</b>	<b>\$ 5,862,796</b>	<b>\$ 5,260,089</b>
<b>2016 Certificates of Obligation</b>					
Principal	265,000	270,000	280,000	280,000	290,000
Interest	98,344	90,319	82,069	82,069	73,519
<b>2018 Certificates of Obligation</b>					
Principal	330,000	245,000	255,000	255,000	265,000
Interest	188,840	174,465	161,965	161,965	148,965
<b>2014 Certificates of Obligation</b>					
Principal	100,000	100,000	100,000	100,000	100,000
Interest	42,875	39,875	36,875	36,875	33,875
<b>2003/2013 Certificate of Obligation</b>					
Principal	190,000	0	0	0	0
Interest	2,138	0	0	0	0
<b>2007 Certificates of Obligation</b>					
Principal	220,000	225,000	235,000	235,000	245,000
Interest	43,977	34,832	25,379	25,379	15,516
<b>2024 Certificates of Obligation</b>					
Principal	0	0	1,450,000	1,460,000	50,000
Interest	0	0	132,850	120,113	88,700
<b>2020 Refunding (2011) CO</b>					
Principal	115,000	115,000	115,000	115,000	115,000
Interest	4,709	3,364	2,018	2,018	673
<b>2019 Certificates of Obligation</b>					
Principal	55,000	60,000	60,000	60,000	60,000
Interest	8,575	5,700	3,600	3,600	1,500
<b>2020 TN Certificates of Obligation</b>					
Principal	90,000	95,000	100,000	100,000	0
Interest	8,400	5,163	1,750	1,750	0
<b>2020 Certificates of Obligation</b>					
Principal	200,000	205,000	155,000	155,000	165,000
Interest	58,325	52,250	46,850	46,850	42,050
<b>2021 Certificates of Obligation</b>					
Principal	275,000	285,000	295,000	295,000	295,000
Interest	100,250	89,050	80,400	80,400	74,500
<b>2022 Certificates of Obligation</b>					
Principal	1,070,000	190,000	200,000	200,000	210,000
Interest	129,639	128,800	121,000	121,000	112,800
<b>2023 Certificates of Obligation</b>					
Principal	0	1,415,000	285,000	285,000	295,000
Interest	0	302,465	327,088	327,088	312,588
<b>2025 Certificates of Obligation (Est.)</b>					
Principal	0	0	0	0	664,000
Interest	0	0	0	0	220,000
<b>Fiscal Agent Charges</b>	2,400	1,730	3,000	2,600	2,900
<b>Total Debt Service Requirement</b>	\$3,598,471	\$4,133,012	\$4,554,844	\$4,551,707	\$3,881,585
<b>Fund Balance, September 30</b>	<b>\$870,873</b>	<b>\$1,224,796</b>	<b>\$1,284,952</b>	<b>\$1,311,089</b>	<b>\$1,378,504</b>

# General Obligation Debt Service Fund

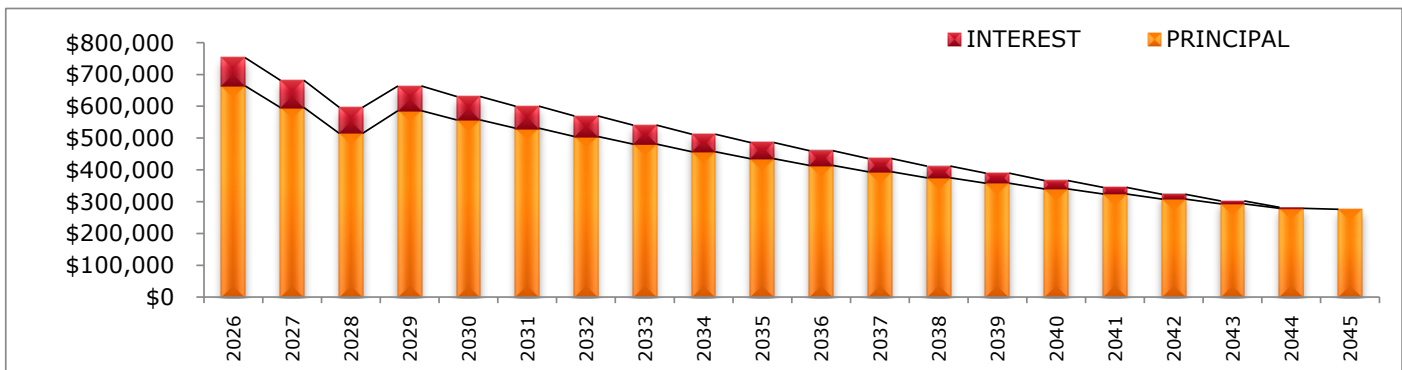
## Annual Debt Service Requirement

### Series 2025 Certificates of Obligation ( \$8,838,000) (Est.)

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2026	\$8,838,000	\$664,000	5.0%	\$220,000	\$884,000
2027	\$8,174,000	\$596,000	5.0%	\$298,000	\$894,000
2028	\$7,578,000	\$515,000	5.0%	\$282,000	\$797,000
2029	\$7,063,000	\$586,000	5.0%	\$313,000	\$899,000
2030	\$6,477,000	\$557,000	5.0%	\$298,000	\$855,000
2031	\$5,920,000	\$531,000	5.0%	\$282,000	\$813,000
2032	\$5,389,000	\$505,000	5.0%	\$265,000	\$770,000
2033	\$4,884,000	\$481,000	5.0%	\$247,000	\$728,000
2034	\$4,403,000	\$457,000	5.0%	\$230,000	\$687,000
2035	\$3,946,000	\$435,000	5.0%	\$214,000	\$649,000
2036	\$3,511,000	\$414,000	5.0%	\$198,000	\$612,000
2037	\$3,097,000	\$394,000	5.0%	\$182,000	\$576,000
2038	\$2,703,000	\$375,000	5.0%	\$162,000	\$537,000
2039	\$2,328,000	\$358,000	5.0%	\$145,000	\$503,000
2040	\$1,970,000	\$340,000	5.0%	\$128,000	\$468,000
2041	\$1,630,000	\$324,000	5.0%	\$112,000	\$436,000
2042	\$1,306,000	\$308,000	5.0%	\$94,000	\$402,000
2043	\$998,000	\$293,000	5.0%	\$74,000	\$367,000
2044	\$705,000	\$279,000	5.0%	\$58,000	\$337,000
2045	\$426,000	\$276,000	5.0%	\$44,000	\$320,000
		\$8,688,000		\$3,846,000	\$12,534,000

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$974,000</b>	<b>\$664,000</b>	<b>\$310,000</b>
<b>Maximum Requirement</b>	<b>2026</b>	<b>\$974,000</b>	<b>\$664,000</b>	<b>\$310,000</b>
<b>Total Outstanding Bonds</b>		<b>\$8,688,000</b>		
<b>Total Original Issue</b>		<b>\$10,338,000</b>		
<b>Issue Date</b>		<b>9/1/2025</b>		

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) parking lot improvement project for Public Works; (2) park projects (3) building improvement projects (4) the purchase of ambulance (5) the various street projects (6) engineering on Public Works project; and (7) water main replacement/repair.



# General Obligation Debt Service Fund

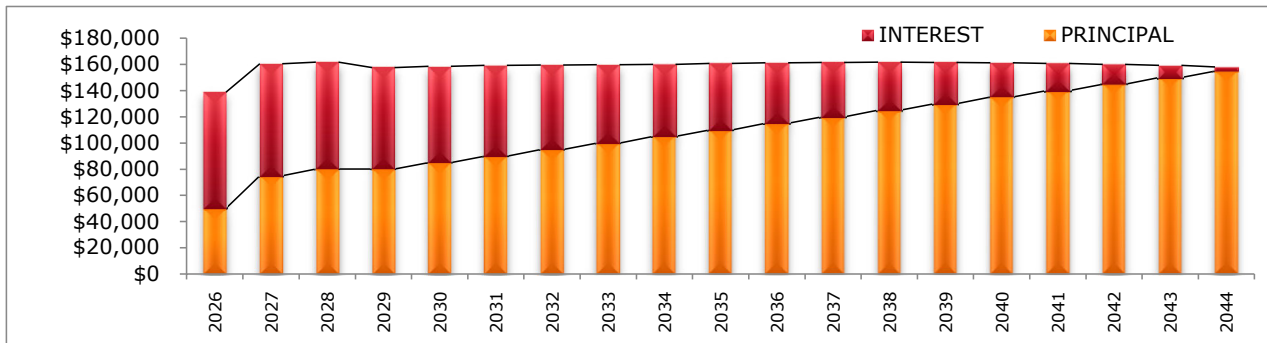
## Annual Debt Service Requirement

### Series 2024 Certificates of Obligation ( \$3,545,000)

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2026	\$2,085,000	\$50,000	5.0%	\$88,700	\$138,700
2027	\$2,035,000	\$75,000	5.0%	\$85,575	\$160,575
2028	\$1,960,000	\$80,000	5.0%	\$81,700	\$161,700
2029	\$1,880,000	\$80,000	5.0%	\$77,700	\$157,700
2030	\$1,800,000	\$85,000	5.0%	\$73,575	\$158,575
2031	\$1,715,000	\$90,000	5.0%	\$69,200	\$159,200
2032	\$1,625,000	\$95,000	5.0%	\$64,575	\$159,575
2033	\$1,530,000	\$100,000	5.0%	\$59,700	\$159,700
2034	\$1,430,000	\$105,000	4.0%	\$55,100	\$160,100
2035	\$1,325,000	\$110,000	4.0%	\$50,800	\$160,800
2036	\$1,215,000	\$115,000	4.0%	\$46,300	\$161,300
2037	\$1,100,000	\$120,000	4.0%	\$41,600	\$161,600
2038	\$980,000	\$125,000	4.0%	\$36,700	\$161,700
2039	\$855,000	\$130,000	4.0%	\$31,600	\$161,600
2040	\$725,000	\$135,000	4.0%	\$26,300	\$161,300
2041	\$590,000	\$140,000	4.0%	\$20,800	\$160,800
2042	\$450,000	\$145,000	4.0%	\$15,100	\$160,100
2043	\$305,000	\$150,000	4.0%	\$9,200	\$159,200
2044	\$155,000	\$155,000	4.0%	\$3,100	\$158,100
		<u>\$2,085,000</u>		<u>\$937,325</u>	<u>\$3,022,325</u>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$138,700</b>	<b>\$50,000</b>	<b>\$88,700</b>
<b>Maximum Requirement</b>	<b>2028</b>	<b>\$161,700</b>	<b>\$80,000</b>	<b>\$81,700</b>
<b>Total Outstanding Bonds</b>		<b>\$2,085,000</b>		
<b>Total Original Issue</b>		<b>\$3,545,000</b>		
<b>Issue Date</b>		<b>9/1/2024</b>		

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) parking lot improvement project for Public Works; (2) park projects (3) building improvement projects (4) the purchase of fire engine; and (5) the AMI project (Utility Fund).



# General Obligation Debt Service Fund

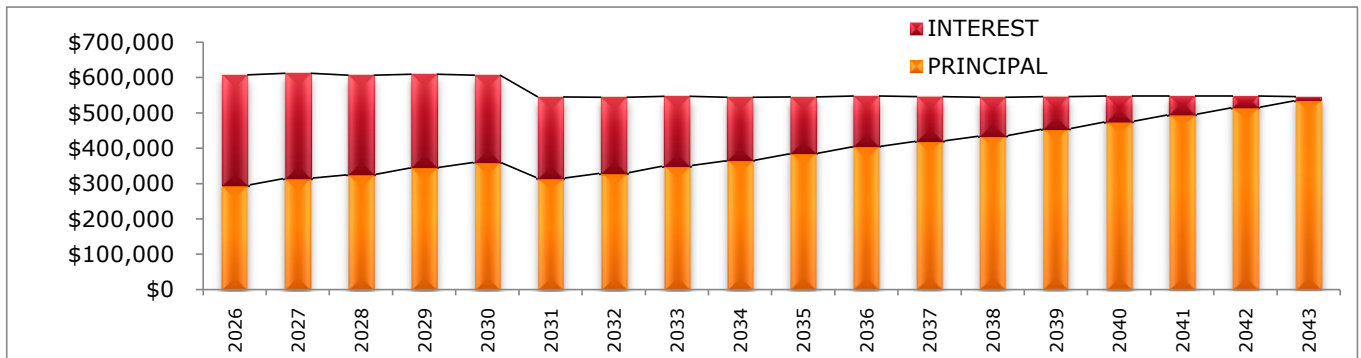
## Annual Debt Service Requirement

### Series 2023 Certificates of Obligation ( \$8,820,000)

YEAR ENDING SEPT. 30	DEBT OUTSTANDING		Interest Rate	INTEREST	TOTAL
	OCT. 1	PRINCIPAL			
2026	\$7,120,000	\$295,000	5.0%	\$312,588	\$607,588
2027	\$6,825,000	\$315,000	5.0%	\$297,338	\$612,338
2028	\$6,510,000	\$325,000	5.0%	\$281,338	\$606,338
2029	\$6,185,000	\$345,000	5.0%	\$264,588	\$609,588
2030	\$5,840,000	\$360,000	5.0%	\$246,963	\$606,963
2031	\$5,480,000	\$315,000	5.0%	\$230,088	\$545,088
2032	\$5,165,000	\$330,000	5.0%	\$213,963	\$543,963
2033	\$4,835,000	\$350,000	5.0%	\$196,963	\$546,963
2034	\$4,485,000	\$365,000	5.0%	\$179,088	\$544,088
2035	\$4,120,000	\$385,000	4.0%	\$160,338	\$545,338
2036	\$3,735,000	\$405,000	4.0%	\$142,613	\$547,613
2037	\$3,330,000	\$420,000	4.0%	\$126,113	\$546,113
2038	\$2,910,000	\$435,000	4.0%	\$109,013	\$544,013
2039	\$2,475,000	\$455,000	4.0%	\$91,213	\$546,213
2040	\$2,020,000	\$475,000	4.0%	\$72,613	\$547,613
2041	\$1,545,000	\$495,000	4.0%	\$53,213	\$548,213
2042	\$1,050,000	\$515,000	4.1%	\$32,691	\$547,691
2043	\$535,000	\$535,000	4.1%	\$11,034	\$546,034
		\$7,120,000		\$3,021,750	\$10,141,750

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$607,588</b>	<b>\$295,000</b>	<b>\$312,588</b>
<b>Maximum Requirement</b>	<b>2027</b>	<b>\$612,338</b>	<b>\$315,000</b>	<b>\$297,338</b>
<b>Total Outstanding Bonds</b>	<b>\$7,120,000</b>			
<b>Total Original Issue</b>	<b>\$8,950,000</b>			
<b>Issue Date</b>	<b>9/1/2023</b>			

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) constructing street improvements, curbs, gutters, and sidewalk improvements, including drainage and traffic safety signalization and signage incidental thereto; (2) constructing, acquiring, purchasing, renovating, enlarging, and improving the City's utility system and public works facilities; (3) designing, constructing, renovating, improving, and equipping the City's parks and recreational facilities, including playground equipment; (4) the purchase of materials, supplies, equipment, digital signage, machinery, landscaping, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; (5) the purchase of fleet vehicles, technology improvements, HVAC improvements, public safety equipment, and a motorcycle; and (6) payment for professional and employee services relating to the design, construction, project management, inspection, consultant services, and financing of the aforementioned projects.



# General Obligation Debt Service Fund

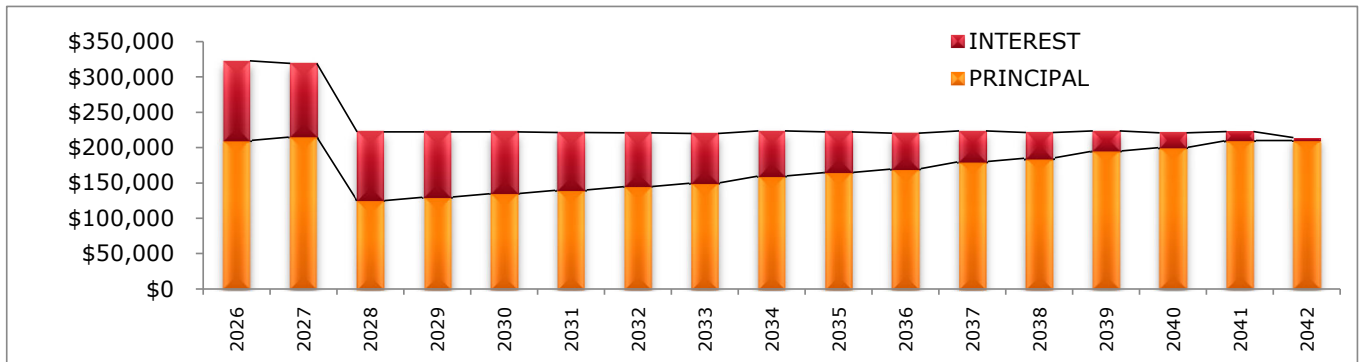
## Annual Debt Service Requirement

### Series 2022 Certificates of Obligation ( \$4,385,000)

YEAR ENDING SEPT. 30	DEBT OUTSTANDING		Interest Rate	INTEREST	TOTAL
	OCT. 1	PRINCIPAL			
2026	\$2,925,000	\$210,000	4.0%	\$112,800	\$322,800
2027	\$2,715,000	\$215,000	4.0%	\$104,300	\$319,300
2028	\$2,500,000	\$125,000	4.0%	\$97,500	\$222,500
2029	\$2,375,000	\$130,000	4.0%	\$92,400	\$222,400
2030	\$2,245,000	\$135,000	4.0%	\$87,100	\$222,100
2031	\$2,110,000	\$140,000	4.0%	\$81,600	\$221,600
2032	\$1,970,000	\$145,000	4.0%	\$75,900	\$220,900
2033	\$1,825,000	\$150,000	4.0%	\$70,000	\$220,000
2034	\$1,675,000	\$160,000	4.0%	\$63,800	\$223,800
2035	\$1,515,000	\$165,000	4.0%	\$57,300	\$222,300
2036	\$1,350,000	\$170,000	4.0%	\$50,600	\$220,600
2037	\$1,180,000	\$180,000	4.0%	\$43,600	\$223,600
2038	\$1,000,000	\$185,000	4.0%	\$36,300	\$221,300
2039	\$815,000	\$195,000	4.0%	\$28,700	\$223,700
2040	\$620,000	\$200,000	4.0%	\$20,800	\$220,800
2041	\$420,000	\$210,000	4.0%	\$12,600	\$222,600
2042	\$210,000	\$210,000	4.0%	\$4,200	\$214,200
		\$2,925,000		\$1,039,500	\$3,964,500

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$322,800</b>	<b>\$210,000</b>	<b>\$112,800</b>
<b>Maximum Requirement</b>	<b>2026</b>	<b>\$322,800</b>	<b>\$210,000</b>	<b>\$112,800</b>
<b>Total Outstanding Bonds</b>	<b>\$2,925,000</b>			
<b>Total Original Issue</b>	<b>\$4,450,000</b>			
<b>Issue Date</b>	<b>8/15/2022</b>			

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) constructing street improvements, curbs, gutters, and sidewalk improvements, including drainage and traffic safety signalization and signage incidental thereto; (2) constructing, acquiring, purchasing, renovating, enlarging, and improving the City's utility system and public works facilities; (3) designing, constructing, renovating, improving, and equipping the City's parks and recreational facilities, including playground equipment; (4) the purchase of materials, supplies, equipment, digital signage, machinery, landscaping, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; (5) the purchase of fleet vehicles, technology improvements, HVAC improvements, public safety equipment, and a motorcycle; and (6) payment for professional and employee services relating to the design, construction, project management, inspection, consultant services, and financing of the aforementioned projects.



# General Obligation Debt Service Fund

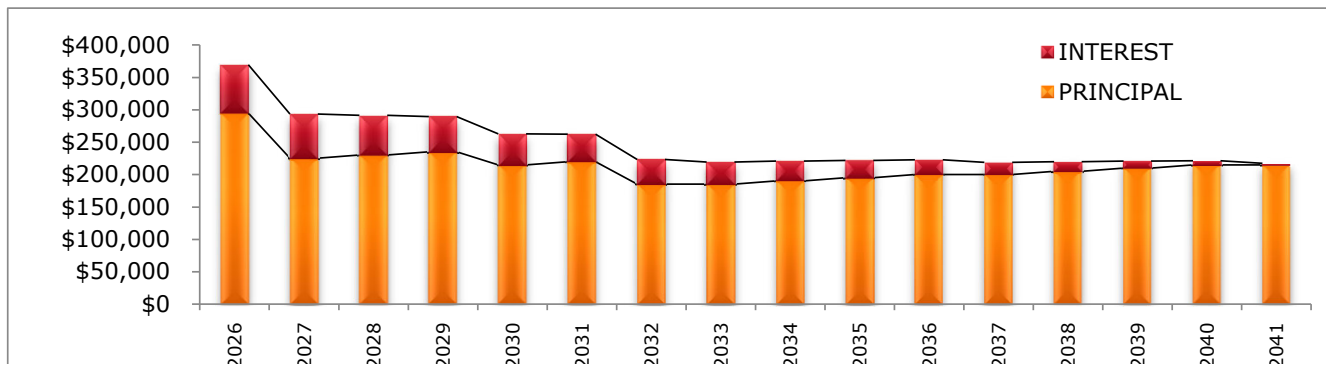
## Annual Debt Service Requirement

### Series 2021 Certificates of Obligation ( \$4,540,000)

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2026	\$3,420,000	\$295,000	2.000%	\$74,500	\$369,500
2027	\$3,125,000	\$225,000	3.000%	\$68,175	\$293,175
2028	\$2,900,000	\$230,000	3.000%	\$61,350	\$291,350
2029	\$2,670,000	\$235,000	3.000%	\$54,375	\$289,375
2030	\$2,435,000	\$215,000	3.000%	\$47,625	\$262,625
2031	\$2,220,000	\$220,000	2.000%	\$42,200	\$262,200
2032	\$2,000,000	\$185,000	2.000%	\$38,150	\$223,150
2033	\$1,815,000	\$185,000	2.000%	\$34,450	\$219,450
2034	\$1,630,000	\$190,000	2.000%	\$30,700	\$220,700
2035	\$1,440,000	\$195,000	2.000%	\$26,850	\$221,850
2036	\$1,245,000	\$200,000	2.000%	\$22,900	\$222,900
2037	\$1,045,000	\$200,000	2.000%	\$18,900	\$218,900
2038	\$845,000	\$205,000	2.000%	\$14,850	\$219,850
2039	\$640,000	\$210,000	2.000%	\$10,700	\$220,700
2040	\$430,000	\$215,000	2.000%	\$6,450	\$221,450
2041	\$215,000	\$215,000	2.000%	\$2,150	\$217,150
		\$3,420,000		\$554,325	\$3,974,325

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$369,500</b>	<b>\$295,000</b>	<b>\$74,500</b>
<b>Maximum Requirement</b>	<b>2026</b>	<b>\$369,500</b>	<b>\$295,000</b>	<b>\$74,500</b>
<b>Total Outstanding Bonds</b>		<b>\$3,420,000</b>		
<b>Total Original Issue</b>		<b>\$4,540,000</b>		
<b>Issue Date</b>		<b>8/1/2021</b>		

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) constructing street improvements, curbs, gutters, and sidewalk improvements, including drainage and traffic safety signalization and signage incidental thereto; (2) constructing, acquiring, purchasing, renovating, enlarging, and improving the City's utility system and public works facilities; (3) designing, constructing, renovating, improving, and equipping the City's parks and recreational facilities, including playground equipment; (4) the purchase of materials, supplies, equipment, digital signage, machinery, landscaping, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; (5) the purchase of fleet vehicles, technology improvements, HVAC improvements, public safety equipment, and a motorcycle; and (6) payment for professional and employee services relating to the design, construction, project management, inspection, consultant services, and financing of the aforementioned projects.



# General Obligation Debt Service Fund

## Annual Debt Service Requirement - GF (03)

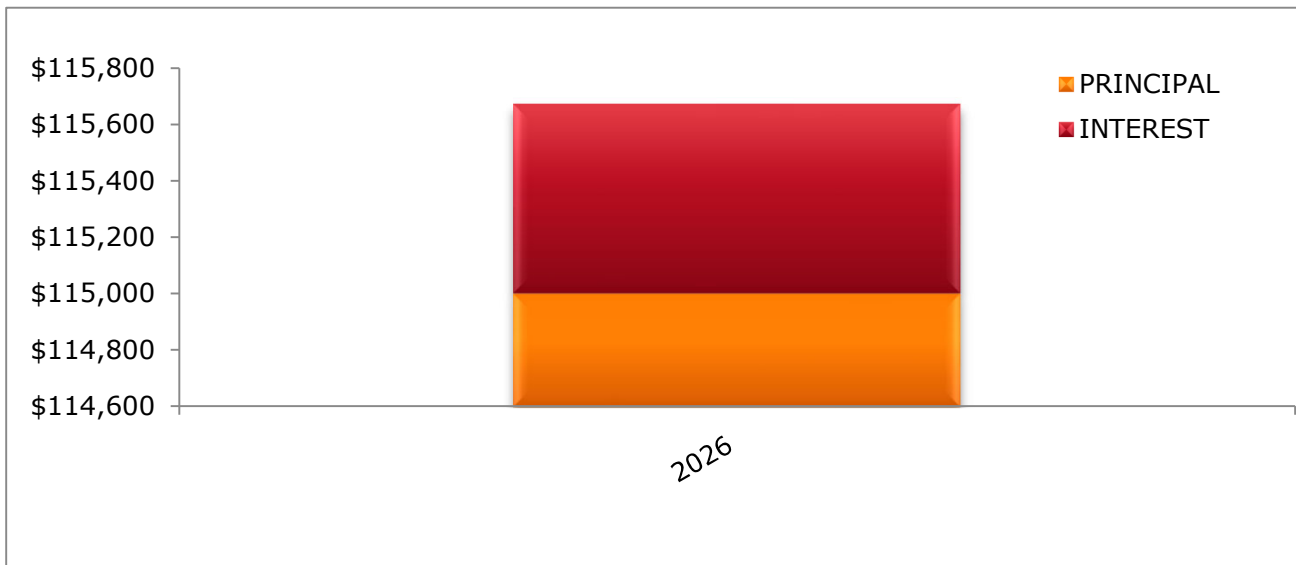
### Series 2020 Certificate of Obligation (2011 REF) \$7,365,000

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2026	\$115,000	\$115,000	1.17%	\$673	\$115,673
		<b><u>\$115,000</u></b>		<b><u>\$673</u></b>	<b><u>\$115,673</u></b>

**Total Outstanding Bonds**                    \$115,000  
**Total Original Issue**                        \$4,585,000  
**Issue Date**                                        7/27/2011

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, acquiring, purchasing, renovating, enlarging, and improving the System, (2) constructing street improvements (including utility repair, replacement, and relocation), curb, gutters, and sidewalk improvements, (3) constructing, renovating, and improving various City facilities, (4) purchasing a new fire truck, public safety vehicles and ambulance vehicles.

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	2026	\$115,673	\$115,000	\$673
<b>Maximum Requirement</b>	2026	\$115,673	\$115,000	\$673



# General Obligation Debt Service Fund

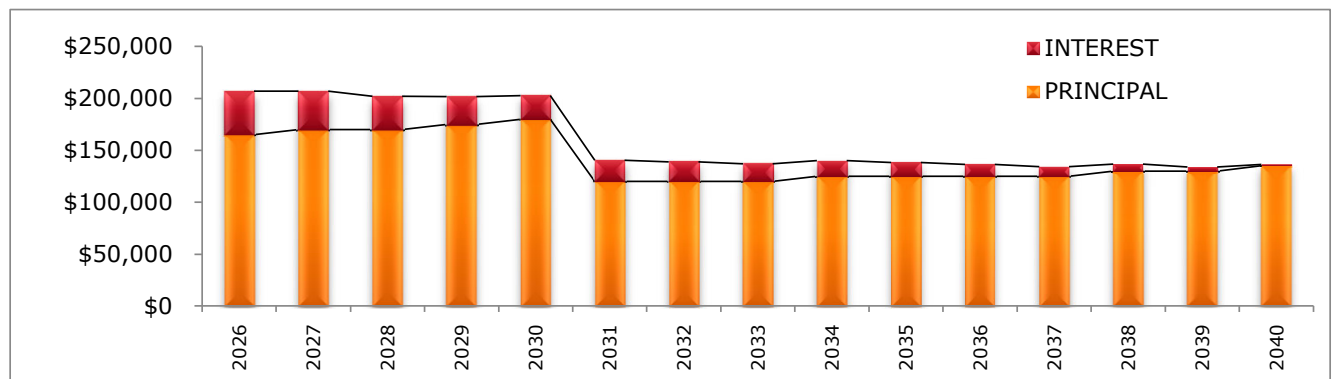
## Annual Debt Service Requirement

### Series 2020 Certificates of Obligation ( \$2,910,000)

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2026	\$2,115,000	\$165,000	3.000%	\$42,050	\$207,050
2027	\$1,950,000	\$170,000	3.000%	\$37,025	\$207,025
2028	\$1,780,000	\$170,000	3.000%	\$31,925	\$201,925
2029	\$1,610,000	\$175,000	3.000%	\$26,750	\$201,750
2030	\$1,435,000	\$180,000	1.500%	\$22,775	\$202,775
2031	\$1,255,000	\$120,000	1.500%	\$20,525	\$140,525
2032	\$1,135,000	\$120,000	1.500%	\$18,725	\$138,725
2033	\$1,015,000	\$120,000	1.500%	\$16,925	\$136,925
2034	\$895,000	\$125,000	1.500%	\$15,088	\$140,088
2035	\$770,000	\$125,000	1.500%	\$13,213	\$138,213
2036	\$645,000	\$125,000	1.500%	\$11,338	\$136,338
2037	\$520,000	\$125,000	2.000%	\$9,150	\$134,150
2038	\$395,000	\$130,000	2.000%	\$6,600	\$136,600
2039	\$265,000	\$130,000	2.000%	\$4,000	\$134,000
2040	\$135,000	\$135,000	2.000%	\$1,350	\$136,350
		<b>\$2,115,000</b>		<b>\$277,438</b>	<b>\$2,392,438</b>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$207,050</b>	<b>\$165,000</b>	<b>\$42,050</b>
<b>Maximum Requirement</b>	<b>2026</b>	<b>\$207,050</b>	<b>\$165,000</b>	<b>\$42,050</b>
<b>Total Outstanding Bonds</b>		<b>\$2,115,000</b>		
<b>Total Original Issue</b>		<b>\$2,910,000</b>		
<b>Issue Date</b>		<b>8/24/2020</b>		

Proceeds to be used for Fire Station Building renovations, street improvements, vehicles and equipment, and technology enhancements, construction of an incubator restaurant site.



# General Obligation Debt Service Fund

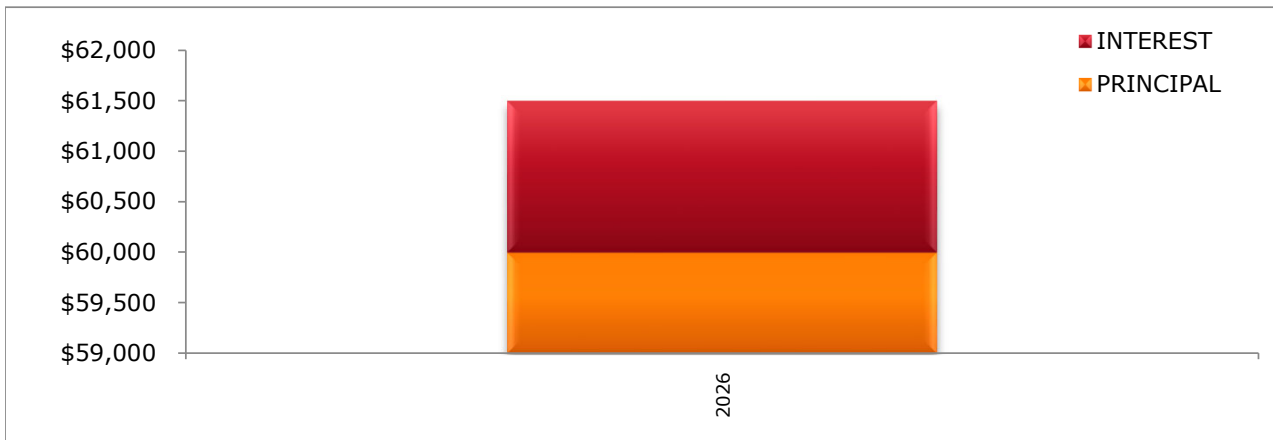
## Annual Debt Service Requirement

### Series 2019 Certificates of Obligation ( \$425,000 )

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2026	\$60,000	\$60,000	5.000%	\$1,500	\$61,500
		<u>\$60,000</u>		<u>\$1,500</u>	<u>\$61,500</u>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$61,500</b>	<b>\$60,000</b>	<b>\$1,500</b>
<b>Maximum Requirement</b>	<b>2026</b>	<b>\$61,500</b>	<b>\$60,000</b>	<b>\$1,500</b>
<b>Total Outstanding Bonds</b>		<b>\$60,000</b>		
<b>Total Original Issue</b>		<b>\$425,000</b>		
<b>Issue Date</b>		<b>8/15/2019</b>		

Proceeds to be used for capital equipment. Proceeds can also be used for: construct street improvements such as utilities repair, curb, gutters, sidewalk and drainage improvement. Construct, improve, renovate existing municipal facilities or parks projects. Purchase of materials, supplies, equipment and land for aforementioned capital improvements. Payment of professional services - design, construction, project management, inspection & consultation of such capital improvements.



# General Obligation Debt Service Fund

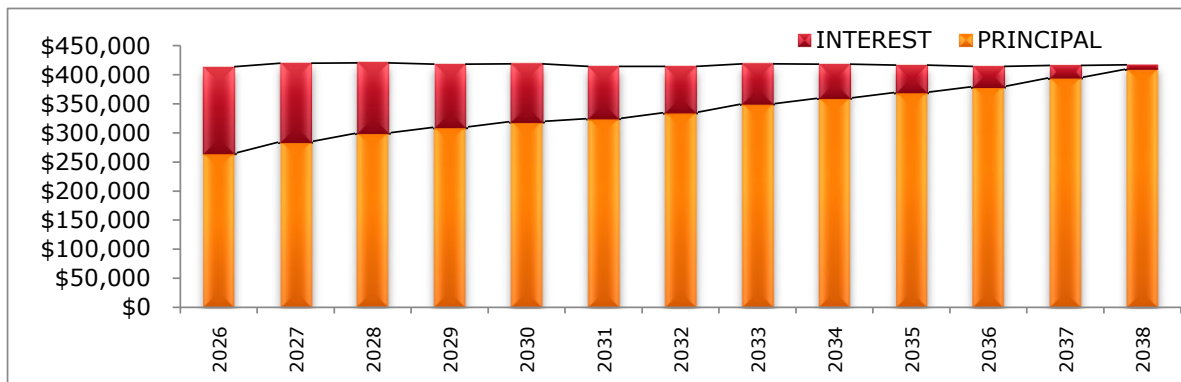
## Annual Debt Service Requirement

### Series 2018 Certificates of Obligation ( \$6,780,000 )

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2026	\$4,405,000	\$265,000	5.000%	\$148,965	\$413,965
2027	\$4,140,000	\$285,000	5.000%	\$135,215	\$420,215
2028	\$3,855,000	\$300,000	5.000%	\$120,590	\$420,590
2029	\$3,555,000	\$310,000	3.000%	\$108,440	\$418,440
2030	\$3,245,000	\$320,000	3.000%	\$98,990	\$418,990
2031	\$2,925,000	\$325,000	3.000%	\$89,315	\$414,315
2032	\$2,600,000	\$335,000	3.000%	\$79,415	\$414,415
2033	\$2,265,000	\$350,000	3.000%	\$69,140	\$419,140
2034	\$1,915,000	\$360,000	3.150%	\$58,220	\$418,220
2035	\$1,555,000	\$370,000	3.250%	\$46,538	\$416,538
2036	\$1,185,000	\$380,000	3.250%	\$34,350	\$414,350
2037	\$805,000	\$395,000	3.500%	\$21,263	\$416,263
2038	\$410,000	\$410,000	3.500%	\$7,175	\$417,175
		<b>\$4,405,000</b>		<b>\$1,017,615</b>	<b>\$5,422,615</b>

	Year	Total	Principal	Interest
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$413,965</b>	<b>\$265,000</b>	<b>\$148,965</b>
<b>Maximum Requirement</b>	<b>2028</b>	<b>\$420,590</b>	<b>\$300,000</b>	<b>\$120,590</b>
<b>Total Outstanding Bonds</b>		<b>\$4,405,000</b>		
<b>Total Original Issue</b>		<b>\$6,780,000</b>		
<b>Issue Date</b>		<b>9/18/2018</b>		

Construct street improvements such as utilities repair, curb, gutters, sidewalk and drainage improvement. Construct, improve, renovate existing municipal facilities including a splash pad and park trails. Purchase of materials, supplies, equipment and land for aforementioned capital improvements. Payment of professional services - design, construction, project management, inspection & consultation of such capital improvements.



# General Obligation Debt Service Fund

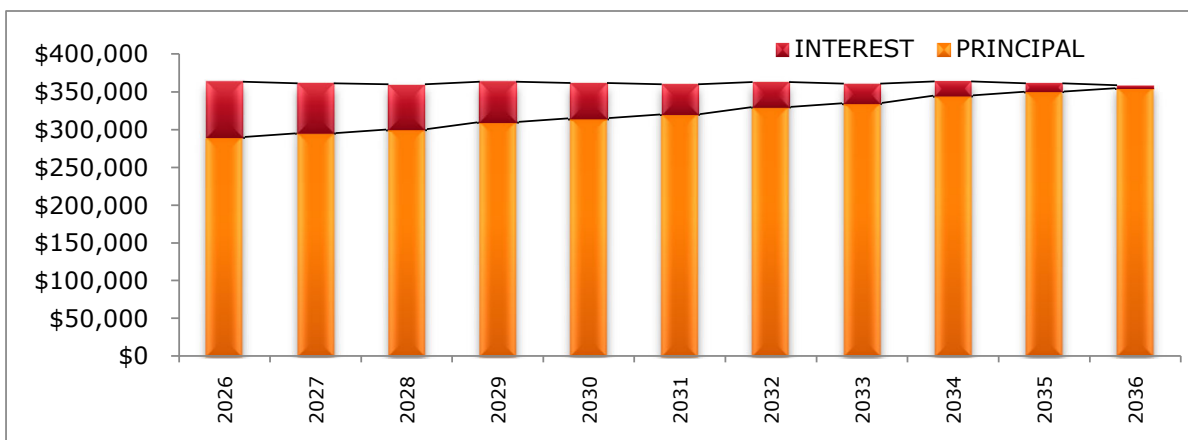
## Annual Debt Service Requirement

### Series 2016 Certificates of Obligation ( \$5,885,000 )

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2026	\$3,545,000	\$290,000	3.000%	\$73,519	\$363,519
2027	\$3,255,000	\$295,000	2.125%	\$66,034	\$361,034
2028	\$2,960,000	\$300,000	2.125%	\$59,713	\$359,713
2029	\$2,660,000	\$310,000	2.125%	\$53,231	\$363,231
2030	\$2,350,000	\$315,000	2.125%	\$46,591	\$361,591
2031	\$2,035,000	\$320,000	2.125%	\$39,844	\$359,844
2032	\$1,715,000	\$330,000	2.125%	\$32,938	\$362,938
2033	\$1,385,000	\$335,000	2.125%	\$25,872	\$360,872
2034	\$1,050,000	\$345,000	2.125%	\$18,647	\$363,647
2035	\$705,000	\$350,000	2.125%	\$11,263	\$361,263
2036	\$355,000	\$355,000	2.125%	\$3,772	\$358,772
		\$3,545,000		\$431,422	\$3,976,422

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$363,519</b>	<b>\$290,000</b>	<b>\$73,519</b>
<b>Maximum Requirement</b>	<b>2034</b>	<b>\$363,647</b>	<b>\$345,000</b>	<b>\$18,647</b>
<b>Total Outstanding Bonds</b>		<b>\$3,545,000</b>		
<b>Total Original Issue</b>		<b>\$5,885,000</b>		
<b>Issue Date</b>		<b>9/28/2016</b>		

Construct street improvements such as utilities repair, curb, gutters, sidewalk and drainage improvement. Construct, improve, renovate existing municipal facilities including a splash pad and park trails. Purchase of materials, supplies, equipment and land for aforementioned capital improvements. Payment of professional services - design, construction, project management, inspection & consultation of such capital improvements.



# General Obligation Debt Service Fund

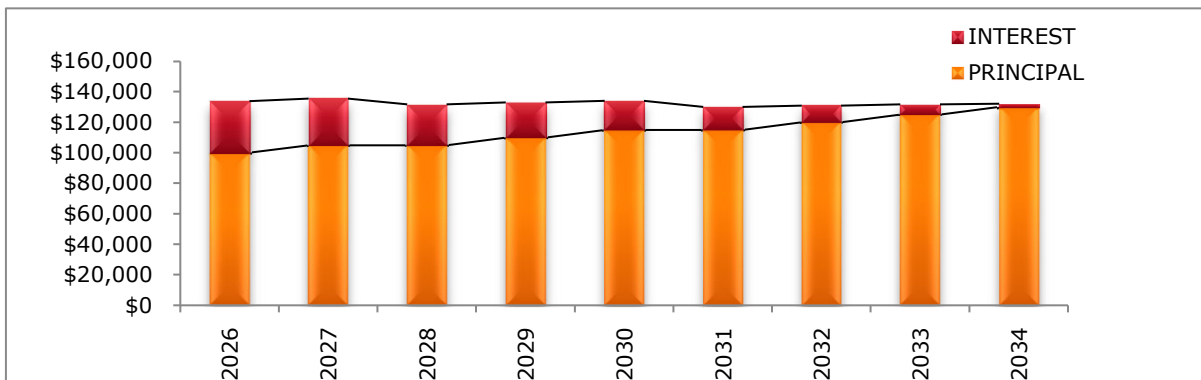
## Annual Debt Service Requirement

### Series 2014 Certificates of Obligation ( \$3,500,000 )

YEAR ENDING SEPT. 30	DEBT		Interest		
	OUTSTANDING OCT. 1	PRINCIPAL	Rate	INTEREST	TOTAL
2026	\$1,025,000	\$100,000	3.000%	\$33,875	\$133,875
2027	\$925,000	\$105,000	3.500%	\$30,538	\$135,538
2028	\$820,000	\$105,000	3.500%	\$26,863	\$131,863
2029	\$715,000	\$110,000	3.500%	\$23,100	\$133,100
2030	\$605,000	\$115,000	3.500%	\$19,163	\$134,163
2031	\$490,000	\$115,000	3.500%	\$15,138	\$130,138
2032	\$375,000	\$120,000	3.500%	\$11,025	\$131,025
2033	\$255,000	\$125,000	3.500%	\$6,738	\$131,738
2034	\$130,000	\$130,000	3.500%	\$2,275	\$132,275
		\$1,025,000		\$168,715	\$1,193,715

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$133,875</b>	<b>\$100,000</b>	<b>\$33,875</b>
<b>Maximum Requirement</b>	<b>2027</b>	<b>\$135,538</b>	<b>\$105,000</b>	<b>\$30,538</b>
<b>Total Outstanding Bonds</b>		<b>\$1,025,000</b>		
<b>Total Original Issue</b>		<b>\$3,500,000</b>		
<b>Issue Date</b>		<b>7/28/2014</b>		

Constructing street improvements such as utilities repair, curb, gutters, sidewalk and drainage improvement. Demolish, construct, improve, renovate and enlarge parks and recreation projects such as the Senior Center Facility. Purchase of materials, supplies, equipment and land for Senior Center Facility. Payment of professional services related to design, construction, project management, inspection & consultation of Senior Center Facility.



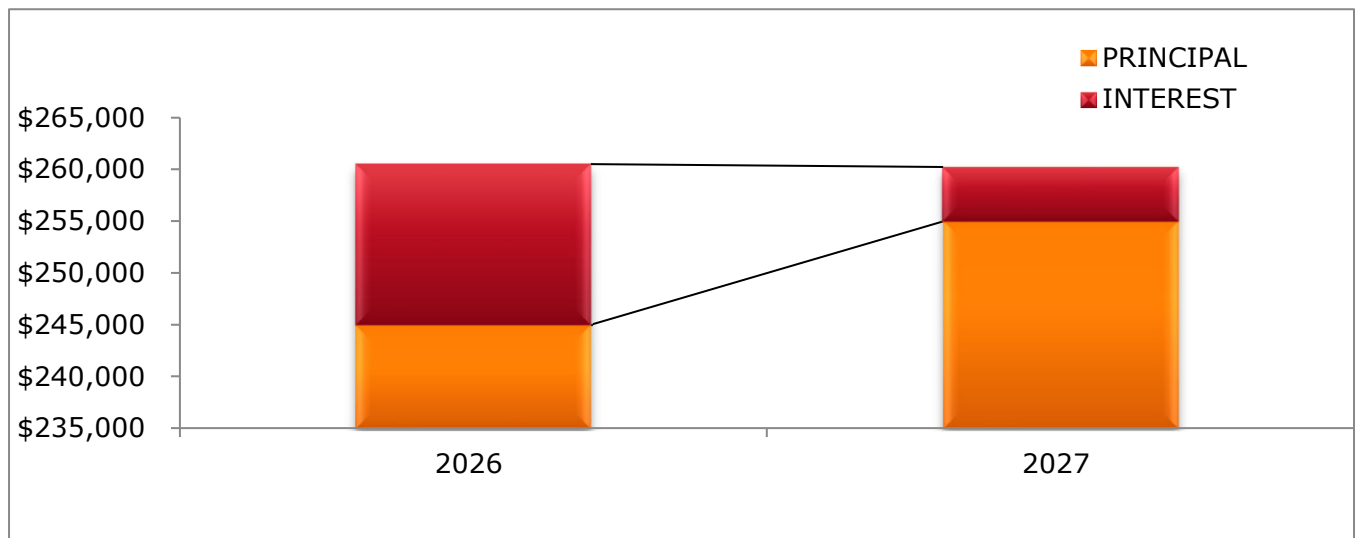
# General Obligation Debt Service Fund

## Annual Debt Service Requirement

### Series 2007 Certificate of Obligation (\$3,400,000)

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2026	\$ 500,000	\$245,000	4.11%	\$15,515	\$260,515
2027	\$ 255,000	\$255,000	4.11%	\$5,240	\$260,240
		<b>\$500,000</b>		<b>\$20,756</b>	<b>\$520,756</b>
		<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>		2026	\$259,832	\$225,000	\$34,832
<b>Maximum Requirement</b>		2026	\$260,515	\$245,000	\$15,515
<b>Total Outstanding Bonds</b>			<b>\$500,000</b>		
<b>Total Original Issue</b>			<b>\$3,400,000</b>		
<b>Issue Date</b>			<b>8/29/2007</b>		

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, purchasing, renovating, and improving the City's public safety facilities, including police, fire, and emergency medical services, (2) constructing street improvements (including utilities repair, replacement, and relocation) and drainage incidental thereto; (3) the purchase of materials, supplies, equipment, machinery, land, rights-of-way for authorized needs and purposes relating to public safety improvement purposes and street improvement purposes, and (4) the payment of professional services related to the construction and financing of the aforementioned projects.



# W/S Certificate of Obligation Bonds

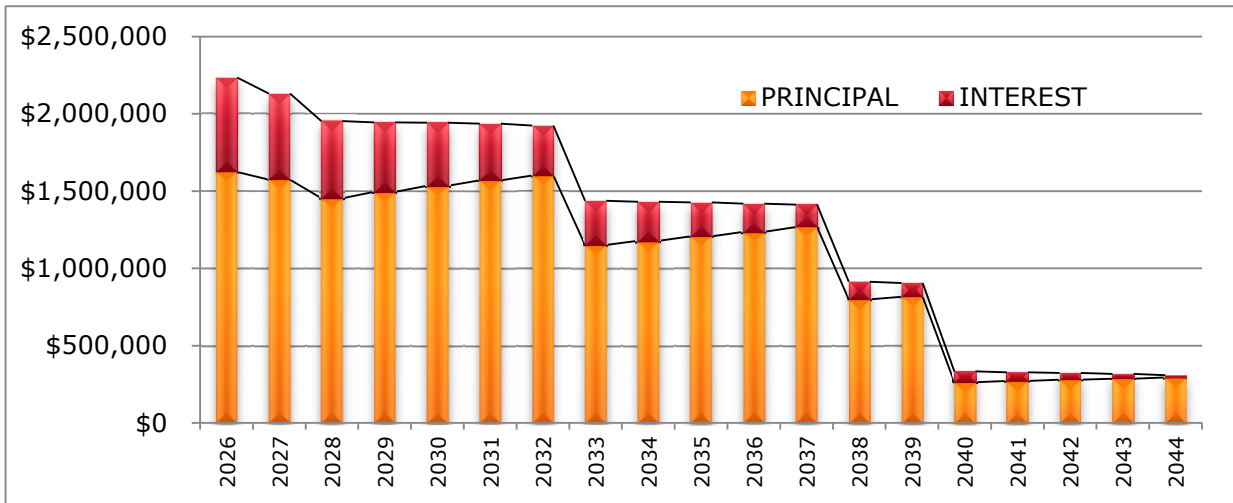
## Debt Service Schedule

### Requirements to Maturity

#### All Issues

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT.1	PRINCIPAL	INTEREST	TOTAL
2026	\$19,940,000	\$1,623,000	\$611,847	\$2,234,847
2027	\$18,317,000	\$1,574,000	\$556,248	\$2,130,248
2028	\$16,743,000	\$1,454,000	\$499,098	\$1,953,098
2029	\$15,289,000	\$1,494,000	\$451,373	\$1,945,373
2030	\$13,795,000	\$1,534,000	\$407,798	\$1,941,798
2031	\$12,261,000	\$1,570,000	\$365,223	\$1,935,223
2032	\$10,691,000	\$1,600,000	\$324,823	\$1,924,823
2033	\$9,091,000	\$1,151,000	\$286,198	\$1,437,198
2034	\$7,940,000	\$1,177,000	\$252,935	\$1,429,935
2035	\$6,763,000	\$1,208,000	\$218,860	\$1,426,860
2036	\$5,555,000	\$1,235,000	\$182,498	\$1,417,498
2037	\$4,320,000	\$1,268,000	\$144,911	\$1,412,911
2038	\$3,052,000	\$799,000	\$113,453	\$912,453
2039	\$2,253,000	\$816,000	\$88,591	\$904,591
2040	\$1,437,000	\$263,000	\$69,900	\$332,900
2041	\$1,174,000	\$271,000	\$56,500	\$327,500
2042	\$903,000	\$278,000	\$43,700	\$321,700
2043	\$625,000	\$286,000	\$29,500	\$315,500
2044	\$339,000	\$293,000	\$14,700	\$307,700
2045	\$46,000	\$46,000	\$4,000	\$50,000
		<b>\$19,940,000</b>	<b>\$4,722,152</b>	<b>\$24,662,152</b>

	Year	Total	Principal	Interest
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$2,047,847</b>	<b>\$1,510,000</b>	<b>\$537,847</b>
<b>Maximum Requirement</b>	<b>2026</b>	<b>\$2,234,847</b>	<b>\$1,623,000</b>	<b>\$611,847</b>



**Water and Sewer Certificates of Obligation  
Budget Summary FUND 44**

	HISTORY		CURRENT YEAR		BUDGET
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimated	2025-2026 Budget *
<b>Fund Balance, October 1</b>	<b>\$129,544</b>	<b>\$55,751</b>	<b>\$59,564</b>	<b>\$59,564</b>	<b>\$20,732</b>
<u>Revenue:</u>					
Transfer from W/S Op Fund	1,726,000	1,800,000	2,025,000	2,025,000	2,215,500
Transfer from W/S CO	0	0	0	0	0
Interest income	0	0	0	0	0
<b>Total Revenue</b>	<b>1,726,000</b>	<b>1,800,000</b>	<b>2,025,000</b>	<b>2,025,000</b>	<b>2,215,500</b>
<b>Total Available Resources</b>	<b>1,855,544</b>	<b>1,855,751</b>	<b>2,084,564</b>	<b>2,084,564</b>	<b>2,236,232</b>
<u>Debt Service Requirements:</u>					
Series 2011 CO/Refunding					
Principal	0	0	235,000	235,000	235,000
Interest	2,293	3,540	4,124	4,124	1,375
Series 2024 CO					
Principal	0	0	0	125,000	110,000
Interest	0	0	0	138,110	137,950
Series 2012 CO/Refunding					
Principal	0	0	385,000	385,000	400,000
Interest	113,000	100,000	88,525	88,525	76,750
Series 2017 CO					
Principal	0	0	440,071	335,000	345,000
Interest	172,425	162,825	323,298	152,925	142,725
Series 2019 CO					
Principal	0	0	295,000	295,000	310,000
Interest	207,023	193,023	182,948	182,948	172,248
Series 2022 CO					
Principal	0	0	110,000	110,000	110,000
Interest	18,852	15,500	11,200	11,200	6,800
Series 2025 CO (Est.)					
Principal	0	0	0	0	113,000
Interest	0	0	0	0	74,000
Transfer Principal to Utility Construction	1,285,000	1,320,000	0	0	0
Transfer to W/S Rev					
Fiscal Agent Charges	1,200	1,300	1,000	1,000	1,100
<b>Total Debt Service Requirements</b>	<b>1,799,792</b>	<b>1,796,188</b>	<b>2,076,166</b>	<b>2,063,832</b>	<b>2,235,948</b>
<b>Fund Balance, September 30</b>	<b>\$55,751</b>	<b>\$59,564</b>	<b>\$8,398</b>	<b>\$20,732</b>	<b>\$284</b>

\*Fund 42 fund balance included

# W/S Debt Service Fund

## Annual Debt Service Requirement

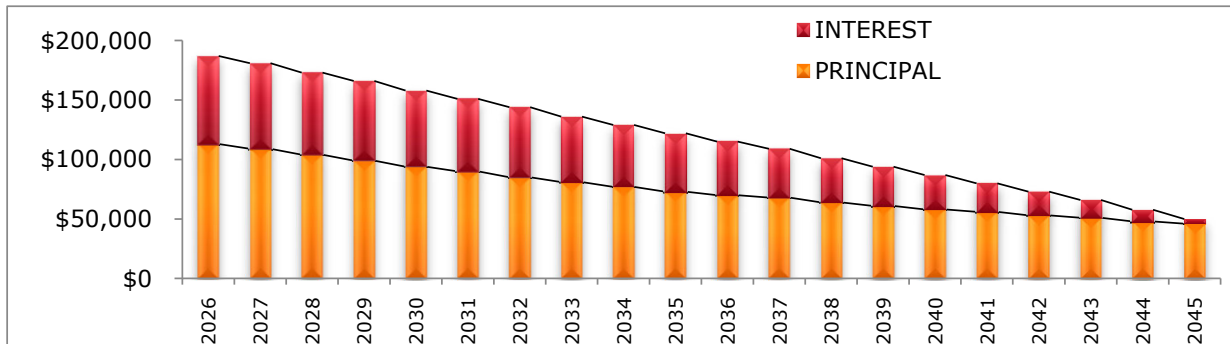
### Series 2025 Certificates of Obligation ( \$1,500,000) (Est.)

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2026	\$1,500,000	\$113,000	5.0%	\$74,000	\$187,000
2027	\$1,387,000	\$109,000	5.0%	\$72,000	\$181,000
2028	\$1,278,000	\$104,000	5.0%	\$69,000	\$173,000
2029	\$1,174,000	\$99,000	5.0%	\$67,000	\$166,000
2030	\$1,075,000	\$94,000	5.0%	\$64,000	\$158,000
2031	\$981,000	\$90,000	5.0%	\$61,000	\$151,000
2032	\$891,000	\$85,000	5.0%	\$59,000	\$144,000
2033	\$806,000	\$81,000	5.0%	\$55,000	\$136,000
2034	\$725,000	\$77,000	5.0%	\$52,000	\$129,000
2035	\$648,000	\$73,000	5.0%	\$49,000	\$122,000
2036	\$575,000	\$70,000	5.0%	\$45,000	\$115,000
2037	\$505,000	\$68,000	5.0%	\$41,000	\$109,000
2038	\$437,000	\$64,000	5.0%	\$37,000	\$101,000
2039	\$373,000	\$61,000	5.0%	\$33,000	\$94,000
2040	\$312,000	\$58,000	5.0%	\$29,000	\$87,000
2041	\$254,000	\$56,000	5.0%	\$24,000	\$80,000
2042	\$198,000	\$53,000	5.0%	\$20,000	\$73,000
2043	\$145,000	\$51,000	5.0%	\$15,000	\$66,000
2044	\$94,000	\$48,000	5.0%	\$9,800	\$57,800
2045	\$46,000	\$46,000	5.0%	\$4,000	\$50,000

	\$1,500,000		\$879,800	\$2,379,800
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	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$187,000</b>	<b>\$113,000</b>	<b>\$74,000</b>
<b>Maximum Requirement</b>	<b>2026</b>	<b>\$187,000</b>	<b>\$113,000</b>	<b>\$74,000</b>
<b>Total Outstanding Bonds</b>	<b>\$1,500,000</b>			
<b>Total Original Issue</b>	<b>\$10,338,000</b>			
<b>Issue Date</b>	<b>9/1/2025</b>			

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) parking lot improvement project for Public Works; (2) park projects (3) building improvement projects (4) the purchase of ambulance (5) the various street projects (6) engineering on Public Works project; and (7) water main replacement/repair.



# W/S Debt Service Fund

## Annual Debt Service Requirement

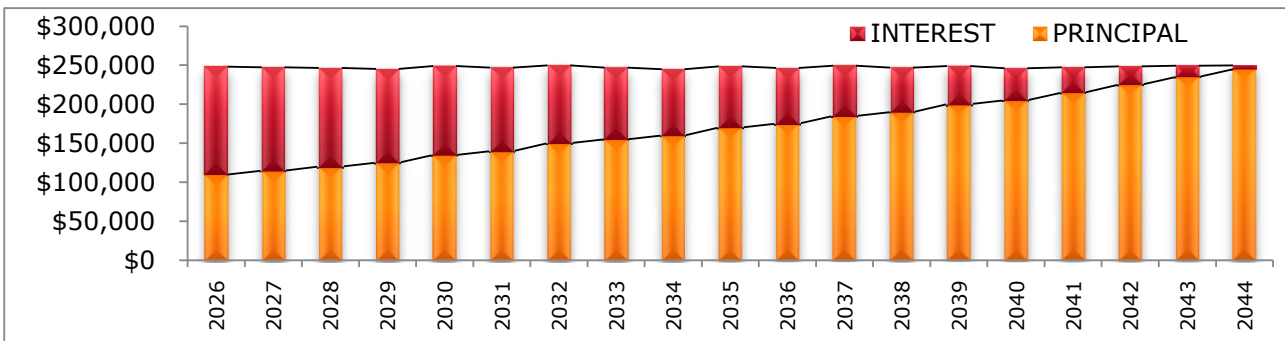
### Series 2024 Certificates of Obligation ( \$3,380,000)

**DEBT**

YEAR ENDING SEPT. 30	OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2026	\$3,255,000	\$110,000	5.0%	\$137,950	\$247,950
2027	\$3,145,000	\$115,000	5.0%	\$132,325	\$247,325
2028	\$3,030,000	\$120,000	5.0%	\$126,450	\$246,450
2029	\$2,910,000	\$125,000	5.0%	\$120,325	\$245,325
2030	\$2,785,000	\$135,000	5.0%	\$113,825	\$248,825
2031	\$2,650,000	\$140,000	5.0%	\$106,950	\$246,950
2032	\$2,510,000	\$150,000	5.0%	\$99,700	\$249,700
2033	\$2,360,000	\$155,000	5.0%	\$92,075	\$247,075
2034	\$2,205,000	\$160,000	4.0%	\$85,000	\$245,000
2035	\$2,045,000	\$170,000	4.0%	\$78,400	\$248,400
2036	\$1,875,000	\$175,000	4.0%	\$71,500	\$246,500
2037	\$1,700,000	\$185,000	4.0%	\$64,300	\$249,300
2038	\$1,515,000	\$190,000	4.0%	\$56,800	\$246,800
2039	\$1,325,000	\$200,000	4.0%	\$49,000	\$249,000
2040	\$1,125,000	\$205,000	4.0%	\$40,900	\$245,900
2041	\$920,000	\$215,000	4.0%	\$32,500	\$247,500
2042	\$705,000	\$225,000	4.0%	\$23,700	\$248,700
2043	\$480,000	\$235,000	4.0%	\$14,500	\$249,500
2044	\$245,000	\$245,000	4.0%	\$4,900	\$249,900
		<u>\$3,255,000</u>		<u>\$1,451,100</u>	<u>\$4,706,100</u>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$247,950</b>	<b>\$110,000</b>	<b>\$137,950</b>
<b>Maximum Requirement</b>	<b>2044</b>	<b>\$249,900</b>	<b>\$245,000</b>	<b>\$4,900</b>
<b>Total Outstanding Bonds</b>		<b>\$3,255,000</b>		
<b>Total Original Issue</b>		<b>\$3,380,000</b>		
<b>Issue Date</b>		<b>9/1/2024</b>		

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) parking lot improvement project for Public Works; (2) park projects (3) building improvement projects (4) the purchase of fire engine; and (5) the AMI project (Utility Fund).



# W/S Debt Service Fund

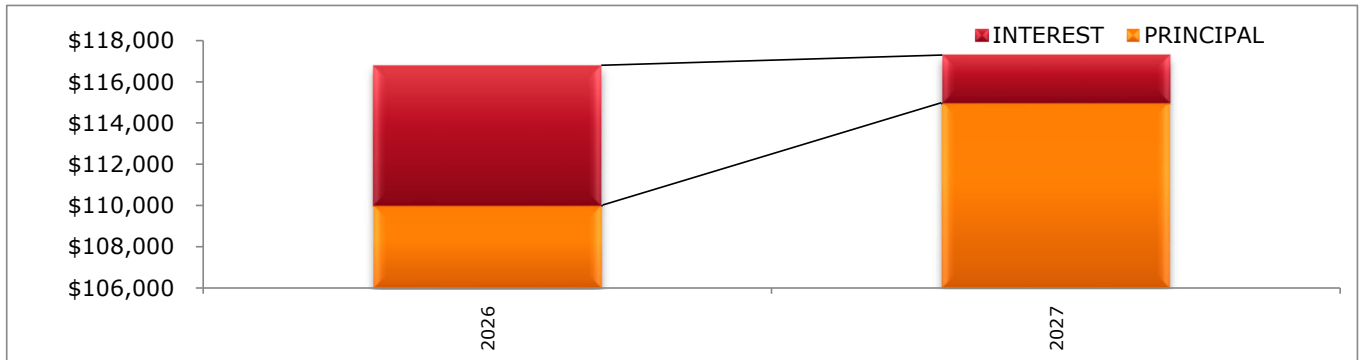
## Annual Debt Service Requirement

### Series 2022 Certificates of Obligation ( \$545,000)

YEAR ENDING SEPT. 30	DEBT OUTSTANDING		Interest Rate	INTEREST	TOTAL
	OCT. 1	PRINCIPAL			
2026	\$225,000	\$110,000	4.000%	\$6,800	\$116,800
2027	\$115,000	\$115,000	4.000%	\$2,300	\$117,300
		\$225,000		\$9,100	\$234,100

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$116,800</b>	<b>\$110,000</b>	<b>\$6,800</b>
<b>Maximum Requirement</b>	<b>2027</b>	<b>\$117,300</b>	<b>\$115,000</b>	<b>\$2,300</b>
<b>Total Outstanding Bonds</b>		<b>\$225,000</b>		
<b>Total Original Issue</b>		<b>\$545,000</b>		
<b>Issue Date</b>		<b>8/15/2022</b>		

Proceeds for contractual obligations of the City to be incurred for making permanent public improvements and purposes, to-wit: (1) constructing street improvements, curbs, gutters, and sidewalk improvements, including drainage and traffic safety signalization and signage incidental thereto; (2) constructing, acquiring, purchasing, renovating, enlarging, and improving the City's utility system and public works facilities; (3) designing, constructing, renovating, improving, and equipping the City's parks and recreational facilities, including playground equipment; (4) the purchase of materials, supplies, equipment, digital signage, machinery, landscaping, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements; (5) the purchase of fleet vehicles, technology improvements, HVAC improvements, public safety equipment, and a motorcycle; and (6) payment for professional and employee services relating to the design, construction, project management, inspection, consultant services, and financing of the aforementioned projects.



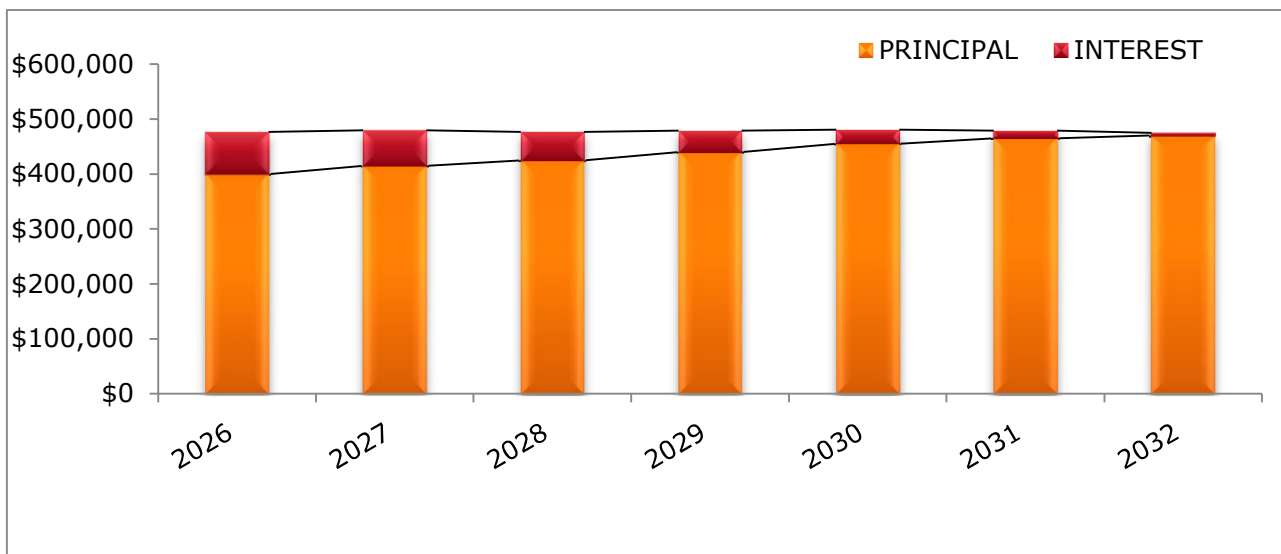
**W/S Debt Service Fund 44**  
**Annual Debt Service Requirement - Utility (44)**  
**Series 2021 Certificate of Obligation (2012 REF) \$7,730,000**

YEAR ENDING SEPT. 30	DEBT OUTSTANDING		Interest		
	OCT. 1	PRINCIPAL	Rate	INTEREST	TOTAL
2026	\$3,070,000	\$400,000	3.00%	\$76,750	\$476,750
2027	\$2,670,000	\$415,000	3.00%	\$64,525	\$479,525
2028	\$2,255,000	\$425,000	3.00%	\$51,925	\$476,925
2029	\$1,830,000	\$440,000	3.00%	\$38,950	\$478,950
2030	\$1,390,000	\$455,000	3.00%	\$25,525	\$480,525
2031	\$935,000	\$465,000	2.00%	\$14,050	\$479,050
2032	\$470,000	\$470,000	2.00%	\$4,700	\$474,700
		<b>\$3,070,000</b>		<b>\$276,425</b>	<b>\$3,346,425</b>

**Total Outstanding Bonds**                    **\$3,070,000**  
**Total Original Issue**                    **\$7,730,000**  
**Issue Date**                                    **8/27/2012**

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, acquiring, purchasing, renovating, enlarging, and improving the System, (2) constructing street improvements (including utility repair, replacement, and relocation), curb, gutters, and sidewalk improvements, (3) constructing, acquiring, purchasing, renovating, enlarging and improving the storm water and drainage system.

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$476,750</b>	<b>\$400,000</b>	<b>\$76,750</b>
<b>Maximum Requirement</b>	<b>2030</b>	<b>\$480,525</b>	<b>\$455,000</b>	<b>\$25,525</b>

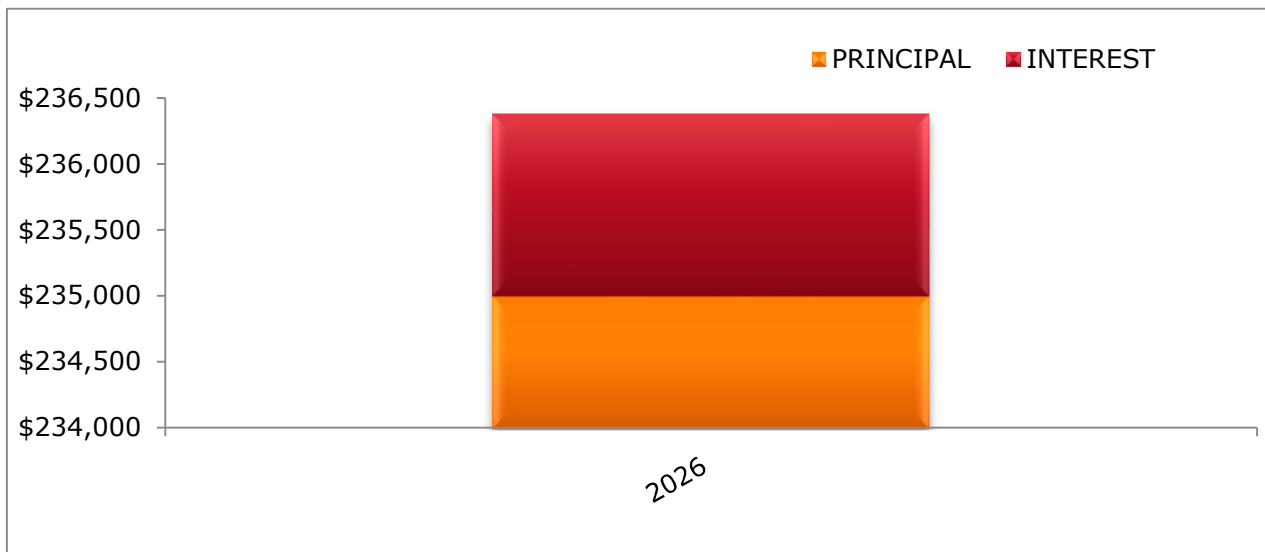


**W/S Debt Service Fund - 44**  
**Annual Debt Service Requirement - Utility (44)**  
**Series 2020 Certificate of Obligation (2011 REF) \$7,365,000**

YEAR ENDING SEPT. 30	DEBT OUTSTANDING		Interest Rate	INTEREST	TOTAL
	OCT. 1	PRINCIPAL			
2026	\$235,000	\$235,000	1.17%	\$1,375	\$236,375
		\$235,000		\$1,375	\$236,375
<b>Total Outstanding Bonds</b>		<b>\$235,000</b>			
<b>Total Original Issue</b>		<b>\$7,365,000</b>			
<b>Issue Date</b>		<b>7/27/2011</b>			

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, acquiring, purchasing, renovating, enlarging, and improving the System, (2) constructing street improvements (including utility repair, replacement, and relocation), curb, gutters, and sidewalk improvements, (3) constructing, renovating, and improving various City facilities, (4) purchasing a new fire truck, public safety vehicles and

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	2026	\$236,375	\$235,000	\$1,375
<b>Maximum Requirement</b>	2026	\$236,375	\$235,000	\$1,375



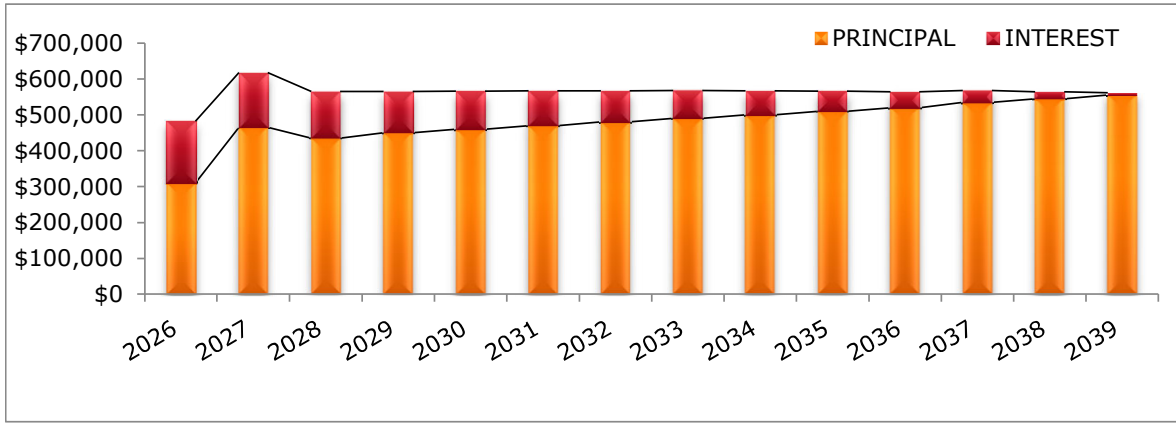
**W/S Debt Service Fund 44**  
**Annual Debt Service Requirement - Utility (44)**  
**Series 2019 - Certificate of Obligation ( \$8,065,000 )**

YEAR ENDING SEPT. 30	DEBT		Interest		
	OUTSTANDING OCT. 1	PRINCIPAL	Rate	INTEREST	TOTAL
2026	\$6,725,000	\$310,000	5.00%	\$172,248	\$482,248
2027	\$6,415,000	\$465,000	5.00%	\$152,873	\$617,873
2028	\$5,950,000	\$435,000	5.00%	\$130,373	\$565,373
2029	\$5,515,000	\$450,000	2.00%	\$114,998	\$564,998
2030	\$5,065,000	\$460,000	2.00%	\$105,898	\$565,898
2031	\$4,605,000	\$470,000	2.00%	\$96,598	\$566,598
2032	\$4,135,000	\$480,000	2.00%	\$87,098	\$567,098
2033	\$3,655,000	\$490,000	2.00%	\$77,398	\$567,398
2034	\$3,165,000	\$500,000	2.13%	\$67,185	\$567,185
2035	\$2,665,000	\$510,000	2.25%	\$56,135	\$566,135
2036	\$2,155,000	\$520,000	2.25%	\$44,548	\$564,548
2037	\$1,635,000	\$535,000	2.35%	\$32,411	\$567,411
2038	\$1,100,000	\$545,000	2.38%	\$19,653	\$564,653
2039	\$555,000	\$555,000	2.38%	\$6,591	\$561,591
		<b>\$6,725,000</b>		<b>\$1,164,003</b>	<b>\$7,889,003</b>

**Total Outstanding Bonds**                    **\$6,725,000**  
**Total Original Issue**                    **\$8,065,000**  
**Issue Date**                                    **8/1/2019**

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, acquiring, purchasing, renovating, enlarging , and improving the System, (2) constructing street improvements (including utility repair, replacement, and relocation), curb, gutters, and sidewalk improvements, (3) constructing, acquiring, purchasing, renovating, enlarging and improving the storm water and drainage system.

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$482,248</b>	<b>\$310,000</b>	<b>\$172,248</b>
<b>Maximum Requirement</b>	<b>2027</b>	<b>\$617,873</b>	<b>\$465,000</b>	<b>\$152,873</b>



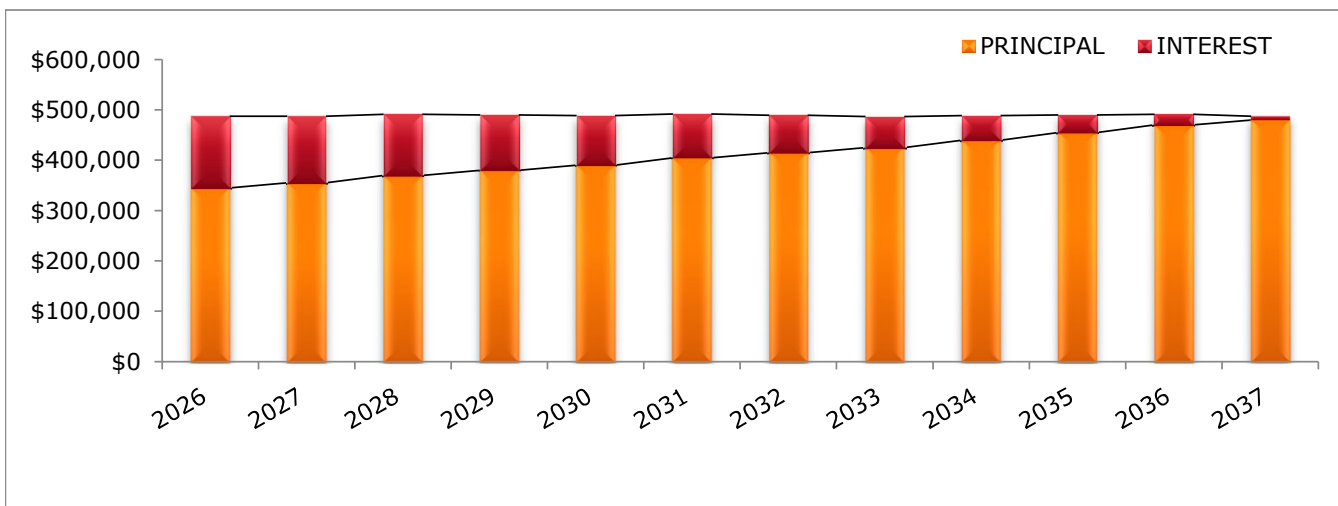
**W/S Debt Service Fund 44**  
**Annual Debt Service Requirement - Utility (44)**  
**Series 2017 - Certificate of Obligation ( \$7,325,000 )**

YEAR ENDING SEPT. 30	DEBT		Interest		TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL	Rate	INTEREST	
2026	\$4,930,000	\$345,000	3.00%	\$142,725	\$487,725
2027	\$4,585,000	\$355,000	3.00%	\$132,225	\$487,225
2028	\$4,230,000	\$370,000	3.00%	\$121,350	\$491,350
2029	\$3,860,000	\$380,000	3.00%	\$110,100	\$490,100
2030	\$3,480,000	\$390,000	3.00%	\$98,550	\$488,550
2031	\$3,090,000	\$405,000	3.00%	\$86,625	\$491,625
2032	\$2,685,000	\$415,000	3.00%	\$74,325	\$489,325
2033	\$2,270,000	\$425,000	3.00%	\$61,725	\$486,725
2034	\$1,845,000	\$440,000	3.00%	\$48,750	\$488,750
2035	\$1,405,000	\$455,000	3.00%	\$35,325	\$490,325
2036	\$950,000	\$470,000	3.00%	\$21,450	\$491,450
2037	\$480,000	\$480,000	3.00%	\$7,200	\$487,200
		<b>\$4,930,000</b>		<b>\$940,350</b>	<b>\$5,870,350</b>

**Total Outstanding Bonds**                    **\$4,930,000**  
**Total Original Issue**                    **\$7,325,000**  
**Issue Date**                                    **6/1/2017**

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, acquiring, purchasing, renovating, enlarging, and improving the System, (2) constructing street improvements (including utility repair, replacement, and relocation), curb, gutters, and sidewalk improvements, (3) constructing, acquiring, purchasing, renovating, enlarging and improving the storm water and drainage system.

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2026</b>	<b>\$487,725</b>	<b>\$345,000</b>	<b>\$142,725</b>
<b>Maximum Requirement</b>	<b>2031</b>	<b>\$491,625</b>	<b>\$405,000</b>	<b>\$86,625</b>





# LONG TERM STRATEGIC PLANS





# CAPITAL OUTLAY PLAN

FY 2026 – FY 2030





# City of Watauga

## FY2026 - FY2030

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# City of Watauga

Capital Outlay Plan Summaries

Summary by Category/Type

Summary by Funding Source

**CITY OF WATAUGA  
CAPITAL OUTLAY SUMMARY - CATEGORY/TYPE  
FY 2026-2030**

CATEGORY/TYPE	2025-26		2026-27		2027-28		2028-29		2029-30		Total	
	#	COST	#	COST	#	COST	#	COST	#	COST	#	COST
<b>VEHICLES</b>												
AMBULANCE	1	525,000			1	525,000					2	1,050,000
ATV	1	20,000			1	25,000					2	45,000
EMERGENCY CAR	1	85,000	11	875,000	7	496,000					19	1,456,000
FIRE TRUCK												
LIGHT DUTY TRUCK	4	176,000	5	282,000	2	115,000	5	215,000	1	80,000	17	868,000
HEAVY DUTY TRUCK	1	120,000			1	140,000					2	260,000
MEDIUM DUTY TRUCK			1	65,000	1	65,000					2	130,000
MOTORCYCLE					2	44,000					2	44,000
PASSENGER CAR	1	40,000	1	45,000	1	40,000	3	255,000			6	380,000
<b>MACHINERY/MOTORIZED EQUIPMENT</b>												
HEAVY EQUIPMENT			1	45,000	4	410,000	1	42,000			6	497,000
LIGHT EQUIPMENT	2	45,000	4	180,000	3	65,000					9	290,000
SMALL ENGINE EQUIPMENT	1	13,000	3	32,500							4	45,500
BOAT							1	1,000			1	1,000
TRAILER	1	15,000	1	6,000					1		3	21,000
<b>COMMUNICATIONS EQUIPMENT</b>												
RADIO SYSTEMS	1	190,000									1	190,000
<b>COMPUTERS/ELECTRONIC EQUIPMENT</b>												
SERVERS												
HARDWARE	8	295,550	5	106,000	2	98,600	3	32,000			18	532,150
COMPUTERS			1	16,200	1	13,800	1	3,500	1	2,300	4	35,800
SOFTWARE			2	93,000							2	93,000
<b>OTHER EQUIPMENT</b>												
FITNESS EQUIPMENT	3	19,000	15	94,000	1	14,000	7	67,000			26	194,000
OFFICE EQUIPMENT												
FURNITURE					1	11,000					1	11,000
PUBLIC SAFETY EQUIP			1	136,000	4	165,000	2	90,000	3	60,000	10	451,000
<b>FACILITIES</b>												
HVAC			3	8,140			7	22,906	1		11	31,046
FIRE ALARMS	1	50,500									1	50,500
GENERATOR			1	22,000	1	15,000					2	37,000
<b>TOTALS</b>	<b>26</b>	<b>\$ 1,594,050</b>	<b>55</b>	<b>\$ 2,005,840</b>	<b>33</b>	<b>2,242,400</b>	<b>30</b>	<b>\$ 728,406</b>	<b>7</b>	<b>\$ 142,300</b>	<b>151</b>	<b>\$ 6,712,996</b>

FUND TOTALS	2025-26		2026-27		2027-28		2028-29		2029-30		Total	
	#	COST	#	COST	#	COST	#	COST	#	COST	#	COST
GENERAL FUND	20	1,243,050	42	1,067,840	21	1,516,400	24	351,406	7	142,300	114	4,320,996
WATER AND SEWER FUND	3	106,000	1	65,000	1	140,000	2	80,000			7	391,000
STORM DRAIN	1	120,000	1	8,000	2	25,000	1	42,000			5	195,000
CCD	2	125,000	11	865,000	9	561,000	3	255,000			25	1,806,000
PEG												
<b>TOTALS</b>	<b>26</b>	<b>\$ 1,594,050</b>	<b>55</b>	<b>\$ 2,005,840</b>	<b>33</b>	<b>2,242,400</b>	<b>30</b>	<b>\$ 728,406</b>	<b>7</b>	<b>\$ 142,300</b>	<b>151</b>	<b>\$ 6,712,996</b>

FUNDING SOURCE	2025-26		2026-27		2027-28		2028-29		2029-30		Total	
	#	COST	#	COST	#	COST	#	COST	#	COST	#	COST
CERTIFICATES OF OBLIGATION	3	760,000			1	525,000	2	155,000			6	1,440,000
TAX NOTES												
EQUIPMENT REPLACEMENT FUND	7	351,500	19	874,340	12	887,800	10	68,406	4	82,300	52	2,264,346
CCD FUND	2	125,000	11	865,000	9	561,000	3	255,000			25	1,806,000
PEG												
OTHER GENERAL FUNDING	14	357,550	25	266,500	11	268,600	15	250,000	3	60,000	68	1,202,650
<b>TOTALS</b>	<b>26</b>	<b>\$ 1,594,050</b>	<b>55</b>	<b>\$ 2,005,840</b>	<b>33</b>	<b>2,242,400</b>	<b>30</b>	<b>\$ 728,406</b>	<b>7</b>	<b>142,300</b>	<b>151</b>	<b>\$ 6,712,996</b>

**CITY OF WATAUGA**  
**CAPITAL OUTLAY SUMMARY - Funding Source**  
**FY2026 - FY2030**

<b>General Fund</b>												
	2025-26		2026-27		2027-28		2028-29		2029-30		Total	
<b>Funding Source</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>
Certificates of Obligation	3	760,000			1	525,000	2	155,000			6	1,440,000
Tax Note												
ERF	3	125,500	18	809,340	9	722,800	9	26,406	4	82,300	43	1,766,346
PEG												
Other	14	357,550	24	258,500	11	268,600	15	250,000	3	60,000	67	1,194,650
<b>TOTALS</b>	<b>20</b>	<b>\$ 1,243,050</b>	<b>42</b>	<b>\$ 1,067,840</b>	<b>21</b>	<b>\$ 1,516,400</b>	<b>26</b>	<b>\$ 431,406</b>	<b>7</b>	<b>\$ 142,300</b>	<b>116</b>	<b>\$ 4,400,996</b>

<b>Water &amp; Sewer</b>												
	2025-26		2026-27		2027-28		2028-29		2029-30		Total	
<b>Funding Source</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>
Certificates of Obligation												
Tax Note												
ERF	3	106,000	1	65,000	1	140,000					5	311,000
Other												
<b>TOTALS</b>	<b>3</b>	<b>\$ 106,000</b>	<b>1</b>	<b>\$ 65,000</b>	<b>1</b>	<b>\$ 140,000</b>		<b>\$ -</b>		<b>\$ -</b>	<b>5</b>	<b>\$ 311,000</b>

<b>Storm Drain</b>												
	2025-26		2026-27		2027-28		2028-29		2029-30		Total	
<b>Funding Source</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>
Certificates of Obligation												
Tax Note												
ERF	1	120,000			2	25,000	1	42,000			4	187,000
Other			1	8,000							1	8,000
<b>TOTALS</b>	<b>1</b>	<b>\$ 120,000</b>	<b>1</b>	<b>\$ 8,000</b>	<b>2</b>	<b>\$ 25,000</b>	<b>1</b>	<b>\$ 42,000</b>		<b>\$ -</b>	<b>5</b>	<b>\$ 195,000</b>

<b>CCD</b>												
	2025-26		2026-27		2027-28		2028-29		2029-30		Total	
<b>Funding Source</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>	<b>#</b>	<b>COST</b>
Certificates of Obligation												
Tax Note												
ERF												
CCD Fund	2	125,000	11	865,000	9	561,000	3	255,000			25	1,806,000
Other												
<b>TOTALS</b>	<b>2</b>	<b>\$ 125,000.00</b>	<b>11</b>	<b>\$ 865,000.00</b>	<b>9</b>	<b>\$ 561,000</b>	<b>3</b>	<b>\$ 255,000.00</b>		<b>\$ -</b>	<b>25</b>	<b>\$ 1,806,000</b>

<b>TOTALS</b>	<b>26</b>	<b>\$ 1,594,050</b>	<b>55</b>	<b>\$ 2,005,840</b>	<b>33</b>	<b>\$ 2,242,400</b>	<b>30</b>	<b>\$ 728,406</b>	<b>7</b>	<b>\$ 142,300</b>	<b>151</b>	<b>\$ 6,712,996</b>
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## CLASS CODE CHART

CLASS CODE	REPLACEMENT THRESHOLD YEAR/MILES OR HOURS	DESCRIPTIONS
EMERGENCY CAR	5 YEAR/100K MILES	MARKED EMERGENCY RESPONDERS
PASSENGER CAR	8 YEAR/120K MILES	CARS NON-EMERGENCY
LT TRK	8 YEAR/120K MILES	LIGHT DUTY PICK-UPS
MED TRK	8 YEAR/150K MILES	MEDIUM DUTY PICK-UPS (DIESEL)
HD TRK	10 YEAR/150K MILES	HEAVY DUTY TRUCKS (DUMP TRUCKS, VECTOR TRUCK)
LT EQUIP	12 YEAR/6K HOURS	LIGHT EQUIPMENT (SMALL TRACTORS, CONCRETE SAWS, CRACK SEALERS, ROLLERS, LIFTS, SANDERS, SKID STEERS)
HD EQUIP	10 YEAR/7K HOURS	HEAVY DUTY EQUIPMENT (LARGE TRACTORS, BACK HOE, LOADERS, MOTOR GRADER, DOZERS, SWEEPER)
MOWERS	6 YEAR/3K HOURS	ZERO TRUNS
ATV	12 YEARS/6K HOURS	GATOR, MULES, HUMVEE
MEDIC	8 YEAR/80K MILES	AMBULANCES
FIRE TRK	10 YEAR FRONT LINE/10 YEAR RESERVE	FIRE TRUCKS (ENGINE, PUMPER, QUINT, RESCUE)
GEN/COM	12 YEAR/6K HOURS	GENERATORS, COMPRESSORS
TRAILERS	8 YEAR MIN	ALL TRAILERS
BOAT	12 YEAR/6K HOURS	BOAT AND MOTORS
MOTORCYCLE	5 YEAR/100K MILES	MOTORCYCLE
PUBLIC SAFETY EQUIP	5 YEAR	BALLISTIC VESTS
PUBLIC SAFETY EQUIP	10 YEAR	DRONE, WEAPONS SYSTEM, NARCOTICS TESTING
FURNITURE	7-10 YEAR	OFFICE, PUBLIC
HVAC	15 YEAR	HEATING, VENTILATION, AIR CONDITIONING
FIRE ALARMS	15-18 YEAR	FACILITIES FIRE ALARMS
FITNESS EQUIPMENT	8-10 YEAR	CARDIO AND WEIGHT



## City of Watauga

Capital Outlay

Plan Detailed

List by Year

Sorted by Fund and  
Department

Water and Sewer Fund

## CAPITAL OUTLAY SUMMARY - WATER/SEWER

VEHICLE	ODO	MAKE	MODEL	TYPE	FUND	LIFE EXPECTANCY	REPLACEMENT YEAR	FUNDING SOURCE	ESTIMATED REPLACEMENT COST
400	27566	FORD	F150 4X4	LIGHT DUTY TRUCK	WATER/SEWER	8 YEAR/120K MILES	2025-26	EQUIPMENT REPLACEMENT FUND	\$ 35,000
402	0	BIG TEX	TRAILER	TRAILERS	WATER/SEWER	8 YEAR MIN	2025-26	EQUIPMENT REPLACEMENT FUND	\$ 15,000
405	50000	FORD	F150 4X4	LIGHT DUTY TRUCK	WATER/SEWER	8 YEAR/120K MILES	2025-26	EQUIPMENT REPLACEMENT FUND	\$ 56,000
404	3340	FORD	F450 CAMERA	MEDIUM DUTY TRUCK	WATER/SEWER	8 YEAR/150K MILES	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 65,000
407	32944	INTERNATIONAL	7400 SBA 6X4 DUMP TRUCK	HEAVY DUTY TRUCK	WATER/SEWER	10 YEAR/150K MILES	2027-28	EQUIPMENT REPLACEMENT FUND	\$ 140,000
812	45626	FORD	F150	LIGHT DUTY TRUCK	WATER/SEWER	8 YEAR/120K MILES	2028-29	WATER/SEWER FUND	\$ 40,000
813	36225	FORD	F150	LIGHT DUTY TRUCK	WATER/SEWER	8 YEAR/120K MILES	2028-29	WATER/SEWER FUND	\$ 40,000

\* Public Works & Library Going Green - Emission Reduction with Incorporating Hybrid &/or Electric Light Duty Trucks/Vehicles.



# City of Watauga

Capital Outlay Plan

Detailed List by Year

Sorted by Fund and Department

General Fund

# CAPITAL OUTLAY SUMMARY - GENERAL FUND

VEHICLE	ODO	MAKE	MODEL	TYPE	DEPARTMENT	FUND	LIFE EXPECTANCY	REPLACEMENT YEAR	FUNDING SOURCE	ESTIMATED REPLACEMENT COST
7	63606	PIERCE FIRE	FIRE TRUCK	FIRE TRK	FIRE	GENERAL FUND	10 YEAR FRONT LINE/10 YEAR RESERVE	2027-28	DEBT ISSUANCE 2024	\$ 1,500,000
012	84065	RAM	RAM 4500	MEDIC AMBULANCE	FIRE DEPARTMENT	GENERAL FUND	6 YEAR FRONT LINE/8 YEAR RESERVE - 8 YEAR/80K MILES	2025-26	DEBT ISSUANCE 2025	\$ 525,000
600	42831	GTT FORD	OPTICOM F350	RADIOS - ER TRAFFIC LIGHT DUTY TRUCK	FIRE DEPARTMENT PARKS	GENERAL FUND	10 YEARS 8 YEAR/120K MILES	2025-26	DEBT ISSUANCE 2025	\$ 190,000
616	1333	TORO	PRO 3040 BALLFIELD MAINT	EQUIPMENT - LIGHT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2025-26	DEBT ISSUANCE 2025	\$ 45,000
618	353	SCAGG	STT61V27CH MOWER	MOWERS	PARKS	GENERAL FUND	6 YEAR/3K HOURS	2025-26	EQUIPMENT REPLACEMENT FUND	\$ 35,000
626	48277	FORD	F150	LIGHT DUTY TRUCK	PARKS	GENERAL FUND	8 YEAR/120K MILES	2025-26	GENERAL FUND	\$ 13,000
638	1132	GATOR	4X2 TS UTILITY VEHICLE	ATV	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2025-26	EQUIPMENT REPLACEMENT FUND	\$ 40,000
10		LIFE FITNESS	ELLIPTICAL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2025-26	GENERAL FUND	\$ 20,000
102		LIFE FITNESS	SEATED LEG PRESS	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2025-26	GENERAL FUND OPERATING	\$ 7,000
103		LIFE FITNESS	LEG CURL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2025-26	GENERAL FUND OPERATING	\$ 7,000
337	0	LINELAZER FARADAY	IV3900 PAINT STRIPER MPC-6000	EQUIPMENT - LIGHT FIRE ALARM	STREETS FIRE STATION	GENERAL FUND	12 YEAR/6K HOURS 15-18 YEAR	2025-26	GENERAL FUND OPERATING	\$ 5,000
702	17252	FORD	F150 4X4	LIGHT DUTY TRUCK	FACILITY MAINT	GENERAL FUND	8 YEAR/120K MILES	2026-27	GENERAL FUND	\$ 10,000
701	23891	FORD	F150 4X4	LIGHT DUTY TRUCK	FACILITY MAINT	GENERAL FUND	8 YEAR/120K MILES	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 56,000
013	40198	CHEVY	TAHOE SSV 4X4	LIGHT DUTY TRUCK	FIRE DEPARTMENT	GENERAL FUND	8 YEAR/80K MILES	2026-27	EQUIPMENT REPLACEMENT	\$ 75,000
		TRUE FIT	ELIPTICAL MACHINE	FITNESS EQUIPMENT	FIRE DEPARTMENT	GENERAL FUND	7-YEARS	2026-27	GENERAL FUND	\$ 6,000
		TRUE FIT	TLC1100 TREADMILL	FITNESS EQUIPMENT	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2026-27	GENERAL FUND	\$ 6,000
		MSA	G1 SCBA BREATHING APPARATUS	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2026-27	EQUIPMENT REPLACEMENT	\$ 136,000
728	0	GENIE-SCISSOR	AWP-30DC GENERATOR	GENERATOR	FLEET	GENERAL FUND	12 YEAR/6K HOURS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 22,000
200	100168	FORD BIBLIOTHECA & ELM USA	F150 4X4 VARIOUS	LIGHT DUTY TRUCK SOFTWARE	LIBRARY LIBRARY	GENERAL FUND	8 YEAR/120K MILES 5-10 YEARS	2026-27	EQUIPMENT REPLACEMENT	\$ 35,000
		AWE ACQUISITIONS	EARLY LITERACY STATIONS & AFTER SCHOOL EDGE (x2)	COMPUTER	LIBRARY	GENERAL FUND	5 YEARS	2026-27	EQUIPMENT REPLACEMENT	\$ 72,000
1300	66742	FORD	CROWN VIC	EMERGENCY CAR	MARSHAL DEPT	GENERAL FUND	5 YEAR/100K MILES	2026-27	EQUIPMENT REPLACEMENT	\$ 16,200
610	915	BOBCAT	T180 TRACKLOADER	EQUIPMENT - LIGHT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 55,000
625	1	BEARCAT CHIPPER	WOOD CHIPPER	EQUIPMENT - LIGHT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 70,000
634	756	KUBOTA	KX41-3VR1 EXCAVATOR	EQUIPMENT - LIGHT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 40,000
640	93	TORO	STAND-ON/34215 SPRAYER	EQUIPMENT - LIGHT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 50,000
641	358	SCAGG	STT1161V26CH MOWER	MOWERS	PARKS	GENERAL FUND	6 YEAR/3K HOURS	2026-27	GENERAL FUND	\$ 20,000
644	0	SCAGG	ZERO TURN MOWER	MOWERS	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 13,000
TL2	0	STAR AMERICA	TRAILER	TRAILERS	POLICE DEPARTMENT	GENERAL FUND	8 YEAR MIN	2026-27	GENERAL FUND	\$ 11,500
6		LIFE FITNESS	POWERMILL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2026-27	GENERAL FUND	\$ 6,000
101		LIFE FITNESS	LEG EXTENSION	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 14,000
103		LIFE FITNESS	LEG CURL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 5,000
104		LIFE FITNESS	TORSO ROTATION	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 5,000
105		LIFE FITNESS	CHEST PRESS	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 5,000
106		LIFE FITNESS	HIP ADDUCT/ABDUCT	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 5,000
108		LIFE FITNESS	TRICEPS PRESS	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 5,000
109		LIFE FITNESS	SHOULDER PRESS	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 4,500
110		LIFE FITNESS	ABDOMINAL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 4,500
111		LIFE FITNESS	PULLDOWN	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 4,500
112		LIFE FITNESS	DUAL ADJUSTABLE PULLEY	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 5,000
113		LIFE FITNESS	SYNRGY 360	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	10 YEAR	2026-27	GENERAL FUND OPERATING	\$ 7,000
11		LIFE FITNESS	ELLIPTICAL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2026-27	GENERAL FUND OPERATING	\$ 4,500
12		LIFE FITNESS	ELLIPTICAL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2026-27	GENERAL FUND OPERATING	\$ 9,000
311	940	CRAFCO	CRACK SEALER	EQUIPMENT - HEAVY	STREETS	GENERAL FUND	10 YEAR/7K HOURS	2026-27	GENERAL FUND OPERATING	\$ 9,000
338	24146	FORD	F250	LIGHT DUTY TRUCK	STREETS	GENERAL FUND	8 YEAR/120K MILES	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 45,000
		LENNOX	CBX25UH-024-230-1	A COIL	PARKS	GENERAL FUND	15 YEARS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 60,000
		LENNOX	13ACX-024-230-18	2 TON SPLIT	PARKS	GENERAL FUND	15 YEARS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ 3,100
		THERMAL ZONE	TZAA-120CA757	10 TON	REC CENTER	GENERAL FUND	15 YEARS	2026-27	EQUIPMENT REPLACEMENT FUND	\$ -
011	39704	FORD	EXPEDITION XL	LIGHT DUTY TRUCK	FIRE DEPARTMENT	GENERAL FUND	8 YEAR/120K MILES 6 YEAR FRONT LINE/8	2027-28	EQUIPMENT REPLACEMENT	\$ 5,200
016	39588	RAM	RAM 4500	MEDIC AMBULANCE	FIRE DEPARTMENT	GENERAL FUND	YEAR RESERVE - 8 YEAR/80K MILES	2027-28	DEBT ISSUANCE 2027	\$ 75,000.00
		COVERT ARMOR	BALLESTIC HELMET & VEST	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2027-28	GENERAL FUND	\$ 10,000.00
		GLOBE	BUNKER GEAR	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	5 YEARS	2027-28	EQUIPMENT REPLACEMENT	\$ 115,000.00
		STRYKER	LUCAS 2.0	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2027-28	GENERAL FUND	\$ 20,000.00
		STRYKER	LUCAS 2.0	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2027-28	GENERAL FUND	\$ 20,000.00
		FIRE STATION	FIRE STATION RECLINERS	FURNITURE	FIRE DEPARTMENT	GENERAL FUND	5 YEARS	2027-28	GENERAL FUND	\$ 11,000.00
		PATRON LAPTOPS	DELL XPS 13 9310	COMPUTER	LIBRARY	GENERAL FUND	5 YEARS	2027-28	EQUIPMENT REPLACEMENT	\$ 13,800.00
619	94	DITCH WITCH	RT24 TRENCHER	EQUIPMENT - LIGHT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2027-28	GENERAL FUND	\$ 20,000.00

CONTINUED

## CAPITAL OUTLAY SUMMARY - GENERAL FUND CONTINUED

VEHICLE	ODO	MAKE	MODEL	TYPE	DEPARTMENT	FUND	LIFE EXPECTANCY	REPLACEMENT YEAR	FUNDING SOURCE	ESTIMATED REPLACEMENT COST
636	904	KUBOTA	M604QDC TRACTOR	EQUIPMENT - HEAVY	PARKS	GENERAL FUND	10 YEAR/7K HOURS	2027-28	EQUIPMENT REPLACEMENT FUND	\$ 50,000.00
639	7597	FORD	F450	MEDIUM DUTY TRUCK	PARKS	GENERAL FUND	8 YEAR/150K MILES	2027-28	EQUIPMENT REPLACEMENT FUND	\$ 65,000.00
642	0	LAND PRIDE	RC3712 CUTTER	EQUIPMENT - LIGHT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2027-28	GENERAL FUND	\$ 20,000.00
70	8,421	HARLEY/DAVIDSON	FLHP	MOTORCYCLE	POLICE DEPARTMENT	GENERAL FUND	5 YR	2027-28	EQUIPMENT REPLACEMENT	\$ 22,000.00
71	1,905	HARLEY/DAVIDSON	FLHP	MOTORCYCLE	POLICE DEPARTMENT	GENERAL FUND	5 YR	2027-28	EQUIPMENT REPLACEMENT	\$ 22,000.00
5		LIFE FITNESS	POWERMILL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2027-28	GENERAL FUND OPERATING	\$ 14,000.00
335	143	WELLER	P385 PAVER	EQUIPMENT - HEAVY	STREET	GENERAL FUND	10 YEAR/7K HOURS	2027-28	EQUIPMENT REPLACEMENT FUND	\$ 200,000.00
415	338	SULLAIR	185DPQ-JD AIR	GENERATOR	STREET	GENERAL FUND	12 YEAR/6K HOURS	2027-28	GENERAL FUND	\$ 15,000.00
304	4688	CAT	430F BACKHOE	EQUIPMENT - HEAVY	STREETS	GENERAL FUND	10 YEAR/7K HOURS	2027-28	EQUIPMENT REPLACEMENT FUND	\$ 160,000.00
310	2668	HOLT CAT	924H FRONT END LOADER	EQUIPMENT - HEAVY	STREETS	STORM DRAIN	10 YEAR/7K HOURS	2027-28	EQUIPMENT REPLACEMENT FUND	\$ -
170	8979	FORD	F150	LIGHT DUTY TRUCK	VIPS - POLICE DEPT	GENERAL FUND	8 YEAR/120K MILES	2027-28	GENERAL FUND	\$ 40,000.00
107	14004	FORD	F150	LIGHT DUTY TRUCK	ANIMAL CONTROL	GENERAL FUND	8 YEAR/120K MILES	2028-29	GENERAL FUND	\$ 60,000
730	23763	FORD	F150	LIGHT DUTY TRUCK	FACILITY MAINT	GENERAL FUND	8 YEAR/120K MILES	2028-29	EQUIPMENT REPLACEMENT FUND	\$ -
015	28378	CHEVY	BALLISTIC VESTS	PUBLIC SAFETY EQUIP	POLICE DEPARTMENT	GENERAL FUND	5 YEAR	2028-29	DEBT ISSUANCE 2028	\$ 80,000
614	0	ALUMACRAFT	SURBURBAN	LIGHT DUTY TRUCK	FIRE DEPARTMENT	GENERAL FUND	8 YEAR/80K MILES	2028-29	DEBT ISSUANCE 2028	\$ 75,000
		BULLARD	1436LT BOAT	BOAT	PARKS	GENERAL FUND	12 YEAR/6K HOURS	2028-29	GENERAL FUND	\$ 1,000
		ACCO GBC	THERMAL IMAGER	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2028-29	GENERAL FUND	\$ 10,000
		LIFE FITNESS	PINNACLE 27ZLOAD LAMINATOR	COMPUTER	LIBRARY	GENERAL FUND	5 YEARS	2028-29	EQUIPMENT REPLACEMENT	\$ 3,500
		LIFE FITNESS	RECUMBENT BIKE	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2028-29	GENERAL FUND OPERATING	\$ 6,000
		LIFE FITNESS	TREADMILL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2028-29	GENERAL FUND OPERATING	\$ 11,000
		LIFE FITNESS	ELLIPTICAL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2028-29	GENERAL FUND OPERATING	\$ 9,000
		LIFE FITNESS	TREADMILL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2028-29	GENERAL FUND OPERATING	\$ 11,000
		LIFE FITNESS	ELLIPTICAL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2028-29	GENERAL FUND OPERATING	\$ 9,000
		LIFE FITNESS	TREADMILL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2028-29	GENERAL FUND OPERATING	\$ 9,000
		LIFE FITNESS	TREADMILL	FITNESS EQUIPMENT	RECREATION	GENERAL FUND	8 YEAR	2028-29	GENERAL FUND OPERATING	\$ 10,500
		LENNOX	CBX32MV-024/30-230-6-06	FITNESS EQUIPMENT	FOSTER VILLAGE	GENERAL FUND	15 YEARS	2028-29	GENERAL FUND OPERATING	\$ 10,500
		LENNOX	14CX-024-230-16	2 TON SPLIT	FOSTER VILLAGE	GENERAL FUND	15 YEARS	2028-29	EQUIPMENT REPLACEMENT FUND	\$ -
		THERMAL ZONE	FAS072MAA0A0A0A	7 TON AIR HANDLER	REC CENTER	GENERAL FUND	15 YEARS	2028-29	EQUIPMENT REPLACEMENT FUND	\$ 3,439
		THERMAL ZONE	CAS072HAA0A00AA---	7 TON	REC CENTER	GENERAL FUND	15 YEARS	2028-29	EQUIPMENT REPLACEMENT FUND	\$ 3,520
		THERMAL ZONE	TZAA-090CA757	7 TON	REC CENTER	GENERAL FUND	15 YEARS	2028-29	EQUIPMENT REPLACEMENT FUND	\$ 3,410
		THERMAL ZONE	TZAA-090CA757	7 TON	REC CENTER	GENERAL FUND	15 YEARS	2028-29	EQUIPMENT REPLACEMENT FUND	\$ 4,179
		THERMAL ZONE	TZAA-090CA757	7 TON	REC CENTER	GENERAL FUND	15 YEARS	2028-29	EQUIPMENT REPLACEMENT FUND	\$ 4,179
729	28	JIG	T350 34'	TRAILERS	FACILITY MAINT	GENERAL FUND	12 YEAR/6K HOURS	2029-30	EQUIPMENT REPLACEMENT FUND	\$ -
		STRYKER	LUCAS 2.0	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2029-30	GENERAL FUND	\$ 20,000
		STRYKER	LUCAS 2.0	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2029-30	GENERAL FUND	\$ 20,000
		STRYKER	LUCAS 2.0	PUBLIC SAFETY EQUIP	FIRE DEPARTMENT	GENERAL FUND	10 YEARS	2029-30	GENERAL FUND	\$ 20,000
		CHROMEBOOK - (x5) (YOUTH, CIRC, PATRON)	ACER 315 CB315-4HT 15.6"	COMPUTER	LIBRARY	GENERAL FUND	5 YEARS	2029-30	EQUIPMENT REPLACEMENT FUND	\$ 2,300
214	24093	FORD	F150 4X4-HYB	LIGHT DUTY TRUCK	PUBLIC WORKS	GENERAL FUND	8 YEAR/120K MILES	2029-30	EQUIPMENT REPLACEMENT FUND	\$ 80,000
		CARRIER	48TCDD12-A-2A5	10 TON	LIBRARY	GENERAL FUND	15 YEARS	2029-30	EQUIPMENT REPLACEMENT FUND	\$ -

\* Public Works & Library Going Green - Emission Reduction with Incorporating Hybrid &/or Electric Light Duty Trucks/Vehicles.

## TECHNOLOGY CAPITAL OUTLAY PLAN - GENERAL FUND

MAKE	MODEL	TYPE	LOCATION	FUND	REPLACEMENT YEAR	FUNDING SOURCE	ESTIMATED REPLACEMENT COST
SERVER REPLACEMENT	DELL	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 8,500
S2 DOOR ACCESS CONTROLLER REPLACEMENT	S2	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 6,000
OPTIPLEX REPLACEMENTS (X165)	DELL	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 214,500
SPARE MONITORS (x25)	DELL	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 6,000
MEDIA EDITING COMPUTERS (x3)	DELL	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 9,000
XPS 13 (x27)	DELL	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 43,200
XPS 16 (x3)	DELL	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 6,750
SURFACE PRO 10 (x2)	DELL	HARDWARE		GENERAL FUND	2025-26	GENERAL FUND	\$ 1,600
SERVER REPLACEMENT (FINANCE TCM) (x2)	DELL	HARDWARE		GENERAL FUND	2026-27	GENERAL FUND	\$ 16,500
SERVER REPLACEMENT (PD NETMOTION) (x2)	DELL	HARDWARE		GENERAL FUND	2026-27	GENERAL FUND	\$ 7,000
SERVER REPLACEMENT (LASERFICHE)	DELL	HARDWARE		GENERAL FUND	2026-27	GENERAL FUND	\$ 16,500
SERVER REPLACEMENT (FILE & APPLICATION)	DELL	HARDWARE		GENERAL FUND	2026-27	GENERAL FUND	\$ 49,500
SERVER REPLACEMENT (PD FILE & APPLICATION)	DELL	HARDWARE		GENERAL FUND	2026-27	GENERAL FUND	\$ 16,500
WINDOWS SERVER LICENSE	MICROSOFT	SOFTWARE		GENERAL FUND	2026-27	GENERAL FUND	\$ 21,000
RUGGED LAPTOP (16)		HARDWARE		GENERAL FUND	2027-28	GENERAL FUND	\$ 73,000
DOCK (16)		HARDWARE		GENERAL FUND	2027-28	GENERAL FUND	\$ 25,600
NVR COMPUTER (2)		HARDWARE		GENERAL FUND	2028-29	GENERAL FUND	\$ 15,000
CAMERAS		HARDWARE		GENERAL FUND	2028-29	GENERAL FUND	\$ 10,000
ID PRINTER	FARGO	HARDWARE		GENERAL FUND	2028-29	GENERAL FUND	\$ 7,000



# City of Watauga

Capital Outlay Plan

Detailed List by Year

Sorted by Fund and Department

Crime Control and Prevention District Fund

## CAPITAL OUTLAY SUMMARY - CCD FUND

VEHICLE	ODO	MAKE	MODEL	TYPE	FUND	LIFE EXPECTANCY	REPLACEMENT YEAR	FUNDING SOURCE	ESTIMATED REPLACEMENT COST
164	89887	FORD	ESCAPE S	PASSENGER CAR	CCD FUND	8YR/120K MILES	2025-26	CCD FUND	\$ 40,000
175	53152	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2025-26	CCD FUND	\$ 85,000
150	96840	CHEVY	TAHOE	PASSENGER CAR	CCD FUND	8YR/120K MILES	2026-27	CCD FUND	\$ 45,000
162	54535	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	8YR/120K MILES	2026-27	CCD FUND	\$ 60,000
165	80654	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 80,000
173	61780	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
174	48434	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
177	51210	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
182	60934	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
183	35303	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
184	28592	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
185	36829	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
186	20549	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2026-27	CCD FUND	\$ 85,000
161	47989	CHEVY	SUBURBAN	PASSENGER CAR	CCD FUND	8YR/120K MILES	2027-28	CCD FUND	\$ 40,000
166	66405	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2027-28	CCD FUND	\$ 80,000
169	60488	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2027-28	CCD FUND	\$ 80,000
171	64986	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	8YR/120K MILES	2027-28	CCD FUND	\$ 40,000
181	49	CAN-AM	ATV	ATV	CCD FUND	7 YR	2027-28	CCD FUND	\$ 25,000
187	3610	FORD	F150	EMERGENCY CAR	CCD FUND	8YR/120K MILES	2027-28	CCD FUND	\$ 35,000
188	33644	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2027-28	CCD FUND	\$ 87,000
189	17032	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2027-28	CCD FUND	\$ 87,000
190	21880	CHEVY	TAHOE	EMERGENCY CAR	CCD FUND	5YR/100K MILES	2027-28	CCD FUND	\$ 87,000
178	35910	CHEVY	TAHOE	PASSENGER CAR	CCD FUND	5YR/100K MILES	2028-29	CCD FUND	\$ 85,000
179	56067	CHEVY	TAHOE	PASSENGER CAR	CCD FUND	5YR/100K MILES	2028-29	CCD FUND	\$ 85,000
180	20164	CHEVY	TAHOE	PASSENGER CAR	CCD FUND	5YR/100K MILES	2028-29	CCD FUND	\$ 85,000



# City of Watauga

Capital Outlay Plan

Detailed List by Year

Sorted by Fund and Department

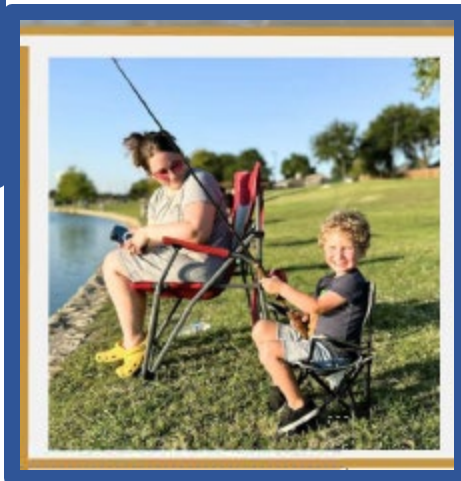
Storm Drain Fund

## CAPITAL OUTLAY SUMMARY - STORM DRAIN

VEHICLE	ODO	MAKE	MODEL	TYPE	FUND	LIFE EXPECTANCY	REPLACEMENT YEAR	FUNDING SOURCE	ESTIMATED REPLACEMENT COST
510	59539	INTERNATIONAL	7400 SBA 6X4 DUMP TRUCK	HEAVY DUTY TRUCK	STORM DRAIN	10 YEAR/150K MILES	2025-26	EQUIPMENT REPLACEMENT FUND	\$ 120,000
525	204	SCAG	MOWER	MOWERS	STORM DRAIN	6 YEAR/3K HOURS	2026-27	STORM DRAIN FUND	\$ 8,000
314	480	JOHN DEERE	TRACTOR	EQUIPMENT - LIGHT	STORM DRAIN	8 YEAR MIN	2027-28	EQUIPMENT REPLACEMENT FUND	\$ 25,000
527	409	BOBCAT	T595 T4 SKID STEER	EQUIPMENT - HEAVY	STORM DRAIN	10 YEAR/7K HOURS	2028-29	EQUIPMENT REPLACEMENT FUND	\$ 42,000



# PERSONNEL ENHANCEMENT PLAN



**25-26 Total Requests**

Department	Request	Total Cost	One-Time	Ongoing	FTE
<b>CMO</b>					
Assistant City Manager	2 ACM Promotions of Director to a dual role	\$ 28,100	\$ 8,000	\$ 20,100	0
<b>Finance</b>					
Records Clerk	New PT Records Clerk (Courts) w/ benefits	\$ 29,300	\$ -	\$ 29,300	0.5
Accounting Specialist	Reclassify position title from Fin Services Tech II	\$ -	\$ -	\$ -	0
<b>Fire</b>					
Executive Admin Asst.	Promotion and convert Admin Asst to FT	\$ 34,700	\$ 1,800	\$ 32,900	0.5
Fire Captains	Reclassify the 3 Lieutenants to 3 Fire Captains	\$ -	\$ -	\$ -	0
Firefighter/Paramedic	3 New Firefighter/Paramedics	\$ 321,750	\$ 12,000	\$ 309,750	3
<b>HR</b>					
HR Coordinator	Promotion to HR Generalist I Jan 2026	\$ 5,700	\$ -	\$ 5,700	0
HR Summer Intern	New HR Summer Intern	\$ 5,700	\$ -	\$ 5,700	0.25
<b>IT</b>					
Assistant IT Director	Promotion of IT Manager to Assistant Director	\$ 6,550	\$ -	\$ 6,550	0
<b>Library</b>					
Library Assistant FT	Convert PT Lib Asst to FT Lib Asst - Adult Services	\$ 34,350	\$ -	\$ 34,350	0.75
Library Assistant FT	Convert PT Lib Asst to FT Lib Asst - Circulation	\$ 35,550	\$ -	\$ 35,550	0.75
Library Assistant PT	Promote 3 PT Library Aides to PT Library Assistants	\$ 4,350	\$ -	\$ 4,350	0
<b>PACS</b>					
Recreation Coordinator	New Recreation Coordinator (Special Events)	\$ 59,450	\$ 3,250	\$ 56,200	1
PT Rec. Attendant	New PT Recreation Attendant	\$ 13,950	\$ 200	\$ 13,750	0.25
Landscaper	New Landscaper	\$ 57,760	\$ 400	\$ 57,360	1
<b>Police</b>					
Mental Health Coordinator	Add to the GF, this position using PD Officer funding	\$ 85,700	\$ -	\$ 85,700	1
Code Enforcement Supv	Promote Senior Code Enforcement Officer	\$ 13,250	\$ -	\$ 13,250	0
Kennel Tech FT	Convert PT Kennel Tech to FT	\$ 25,700	\$ -	\$ 25,700	0.5
Police Officer	New School Resource Officer - 35% cost only	\$ 47,850	\$ 12,750	\$ 35,100	1
<b>Public Works</b>					
Asst. Director of Public Works	Reclassify position and move to grade 42	\$ -	\$ -	\$ -	0
Building Official	New Building Official Position	\$ 114,900	\$ 3,200	\$ 111,700	1
Environmental Compliance Off.	New Environmental Compliance Officer	\$ 69,650	\$ 5,400	\$ 64,250	1
Administrative Assistant	New Admin Assistant - Development Services	\$ 71,800	\$ 3,300	\$ 68,500	1
PW Maintenance Worker I	New Maintenance Worker I - Storm Drain	\$ 54,700	\$ 1,200	\$ 53,500	1
<b>Totals</b>		<b>\$ 1,120,760</b>	<b>\$ 51,500</b>	<b>\$ 1,069,260</b>	<b>14.5</b>

**25-26 Total Requests Approved**

Department	Request	Total Cost	One Time	Ongoing	FTE	Approved
<b>CSO</b>						
Assistant City Manager	2 ACM Promotions of Director to a dual role	\$ 28,100	\$ 8,000	\$ 20,100	0	October 1
<b>Finance</b>						
Accounting Specialist	Reclassify position title from Fin Services Tech II	\$ -	\$ -	\$ -	0	
<b>HR</b>						
HR Coordinator	Promotion to HR Generalist I Jan 2026	\$ 5,700		\$ 5,700	0	October 1
<b>IT</b>						
Assistant IT Director	Promotion of IT Manager to Assistant Director	\$ 6,550	\$ -	\$ 6,550	0	October 1
<b>Fire</b>						
Executive Admin Asst.	Promotion and convert Admin Asst to FT	\$ 34,700	\$ 1,800	\$ 32,900	0	Funded effective Jan. 1 2026
<b>Police</b>						
Code Enforcement Supv	Promote Senior Code Enforcement Officer	\$ 13,250	\$ -	\$ 13,250	0	October 1
Kennel Tech FT	Convert PT Kennel Tech to FT	\$ 25,700		\$ 25,700	0.5	Funded effective Jan. 1 2026
Police Officer	New School Resource Officer - 35% cost only	\$ 47,850	\$ 12,750	\$ 35,100	1	Funded in CCPD
<b>Public Works</b>						
Administrative Assistant	New Admin Assistant - Development Services	\$ 71,800	\$ 3,300	\$ 68,500	1	Funded effective Jan. 1 2026
PW Maintenance Worker I	New Maintenance Worker I - Storm Drain	\$ 54,700	\$ 1,200	\$ 53,500	1	Funded effective Jan. 1 2026
<b>Totals</b>		<b>\$ 288,350</b>	<b>\$ 27,050</b>	<b>\$ 261,300</b>	<b>3.5</b>	



# NEW REQUESTS

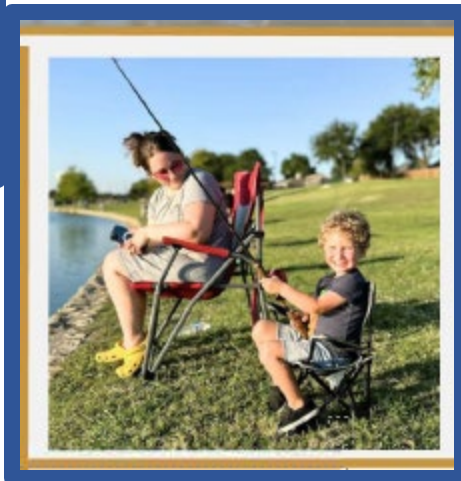


**NEW REQUESTS FY 2025-2026**

DEPARTMENT OR DIVISION		DESCRIPTION	ONE-TIME FY2025-2026	ON-GOING	TOTAL REQUESTED	AMOUNT APPROVED		NOTES
<b>GENERAL FUND</b>								
Human Resources	01-011	457b City Contribution	\$20,000		\$20,000	\$0	U	one time request
Human Resources	01-011	TxDOT ADA Transition Plan	\$31,000		\$31,000	\$31,000	F	one time request (50% FY25)
Human Resources	01-011	Executive Recruitment	\$30,000		\$30,000	\$0	U	one time request
Human Resources	01-011	2026 Compensation Study	\$20,000		\$20,000	\$20,000	F	one time request
Human Resources	01-011	FinPath, Financial Wellness Plan		\$3,000	\$3,000	\$3,000	F	on-going request
Human Resources	01-011	NT Leadership Training		\$2,700	\$2,700	\$2,700	F	on-going request
Human Resources	01-011	Employee Christmas Party	\$18,000		\$18,000	\$18,000	F	partial funded; alternate yrs
Information Technology	01-050	Adobe Acrobat Licenses		\$9,796	\$6,600	\$6,600	F	on-going request
Information Technology	01-050	Audio Eye (ADA Compliance)		\$4,500	\$4,500	\$4,500	F	on-going request
Information Technology	01-050	Update Meeting Room AV at PD, FD, City Hall	\$12,500		\$12,500	\$12,500	F	one time request
Library	01-060	Exterior Library Seating	\$10,600		\$10,600	\$10,600	F	one time request
Library	01-060	Kitchen & Kitchenette Improvements	\$4,700		\$4,700	\$4,700	F	one time request
Parks	01-075	Outdoor Weather Warning System & Software		\$6,400	\$9,300	\$9,300	F	on-going request
Parks	01-075	MultiPro Turf Sprayer Vehicle	\$29,400	\$600	\$30,000	\$0	U	one time & on-going request; 30% shared with Drainage
Fire Department	01-085	NFDA Membership Dues/Capital Contributions	\$5,350	\$3,000	\$8,350	\$8,350	F	one time & on-going; yr 4 of 4
Fire Department	01-085	Software Change		\$15,000	\$15,000	\$15,000	F	on-going program
Fire Department	01-085	Awards and Recognition Banquet		\$4,500.00	\$4,500	\$4,500	F	on-going program
Fire Department	01-085	Retrofit '20 Dodge Ambulance Camera System	\$5,000		\$5,000	\$5,000	F	one time
Public Works - Streets	01-090	Speed Limit Reduction 5 Year Program		\$12,000	\$12,000	\$12,000	F	on-going request, 4 yrs
Public Works - Streets	07-090	Western Center & Park Vista Striping	\$50,000		\$50,000	\$50,000	F	one time request
Public Works - Fleet Services	01-097	Bucket Truck	\$180,000		\$180,000	\$0	U	one time request
Public Works - Fleet Services	01-097	Access Control	\$30,000		\$30,000	\$0	U	one time request
Public Works - Fleet Services	01-097	Tire machine & Wheel Balancer	\$17,000		\$17,000	\$17,000	F	one time request
Public Works - Fleet Services	01-097	Bulk Oil Storage Tanks	\$7,500		\$7,500	\$7,500	F	one time request
Public Works - Building Maintenance	01-098	Community Center Window Tinting	\$25,000		\$25,000	\$25,000	F	one time request
<b>TOTAL GENERAL FUND</b>			<b>\$496,050</b>	<b>\$61,496</b>	<b>\$557,250</b>	<b>\$267,250</b>		
<b>SPECIAL REVENUE FUND</b>								
Crime Control District	18-080	Axon Live-View Respond Licenses		\$11,100	\$11,100	\$0	U	one time & on-going request
Crime Control District	18-080	Flock LPR/PTS Cameras (5/5)	\$15,800		\$15,800	\$15,800	F	one time & on-going request
Crime Control District	18-080	Gym/Exercise Equipment Replacement	\$15,000		\$15,000	\$15,000	F	one time request
Crime Control District	18-080	STEP Traffic Enforcement Program		\$7,500	\$7,500	\$0	U	one time & on-going request
Crime Control District	18-080	Portable Covert Surveillance Cameras	\$10,000		\$10,000	\$10,000	F	one time request
Crime Control District	18-080	Defensive Tactics Training Mats	\$3,500		\$3,500	\$3,500	C	one time request
<b>TOTAL SPECIAL REVENUE FUND</b>			<b>\$44,300</b>	<b>\$18,600</b>	<b>\$62,900</b>	<b>\$44,300</b>		
<b>PROPRIETARY FUND</b>								
Public Works - Storm Drain	15-090	MultiPro Turf Sprayer Vehicle	\$68,600	\$1,400	\$70,000	\$0	U	one time & on-going request;
Utility Billing & Collections	40-045	Tyler Tech. UB ERP Pro 10 Conversion	\$27,000		\$27,000	\$27,000	F	
<b>TOTAL PROPRIETARY FUND</b>			<b>\$95,600</b>	<b>\$1,400</b>	<b>\$97,000</b>	<b>\$27,000</b>		
<b>TOTALS</b>			<b>\$635,950</b>	<b>\$81,496</b>	<b>\$717,150</b>	<b>\$338,550</b>		



# APPENDIX



**Accrual Accounting:** A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**Ad Valorem Tax:** A tax assessed against property (land, improvements, and personal property) for the purpose of financing general operations of the City and debt service requirements.

**Advanced Refunding:** A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

**Allocation:** A part of a lump-sum appropriation, which is designed for expenditures by specific organization units and/or for special purposes, activities, or objects.

**Annual Comprehensive Financial Report (ACFR):** This report is published annually to provide to the Council, the representatives of financial institutions, our citizens, and other interested persons, detailed information concerning the financial condition of the City government.

**Appraised Value:** The market value of real and personal property located in the City as of January 1 each year, determined by the Tarrant Appraisal District (TAD).

**Appropriation:** The maximum level of spending for each fund and for each department as authorized annually by the City Council.

**Appropriation Ordinance:** The official enactment by the legislative body by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

**ARPA:** Acronym for American Rescue Plan Act of 2021 a \$1.9 trillion economic stimulus bill passed to speed up the recovery from the COVID-19 pandemic and ongoing recession.

**Assessed Valuation:** A value that is established for real or personal property for use as a basis for levying property taxes. The Tarrant Appraisal District establishes property values in Watauga.

**Assessment Ratio:** The ratio at which tax rate is applied to tax base. State Law currently sets the assessment ratio at 100%.

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

**Audit:** An examination of an organizations' financial statements and utilization of resources.

**Balanced Budget:** Annual financial plan in which the operating budget is balanced with current revenues, exclusive of beginning resources, and is greater than or equal to current expenditures/expenses.

**Baseline:** The amount necessary to provide the same level of services as in the prior year.

**Basis of Accounting:** The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, call the maturity date, together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. They are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budget Adjustment:** Legal procedure utilized by City staff and City Council to revise a budget appropriation.

**Budget Calendar:** The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration 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 document which provides the reader of the budget document with a general summary of the important aspects of the budget, including current and previous fiscal years and views of the City Manager.

**Budgetary Control:** The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

**Capital Budget:** A plan for the financing and completion of designated capital projects, financed for the most part with proceeds from general obligation bond issues. The “capital improvements program” is similar multi-year plan, which includes the year covered by the “capital budget”.

**Capital Improvement Plan (CIP):** An important planning tool that is used to link the City’s physical development planning with fiscal planning.

**CARES:** Acronym for Coronavirus Act, Relief and Economic Security Act of 2020 which is a \$2.2 trillion economic stimulus bill passed in response to the COVID-19 pandemic.

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

**Capital Outlay:** type of expenditure within the budget, which results in the acquisition of an asset which has a value of at least \$5,000 and a useful life of three years or more.

**Certificate of Obligation:** A type of municipal debt that is unconditionally backed that can be issued without voter approval, usually by a vote of the City Council. Often used for smaller projects.

**City Charter:** The document of a home rule City similar to a constitution, which established the City’s government structure and provides for the distribution of powers and duties among the various branches of government.

**City Council:** The Mayor and seven (7) Council members collectively acting as the legislative and policy-making body of the City.

**CLFR:** Coronavirus Local Fiscal Recovery Fund. Authorized by the American Rescue Plan Act (ARPA) of 2021. Provides funding to local governments to broadly respond to the COVID-19 public health emergency.

**Community Development Block Grant (CDBG):** Federal funds made available to municipalities specifically for community revitalization.

**Contingency:** A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:** The cost related to services performed for the City by individuals, business, or utilities.

**Crime Control and Prevention District:** The State Legislature in 1989 allowed certain cities and counties to establish a district and impose a local sales tax to fund its programs. Since that time, eligibility has been extended.

**Current Refunding:** A refunding transaction in which the proceeds of the refunding debt are applied immediately to redeem the debt to be refunded.

**Current Taxes:** Property taxes that are levied and due within one year.

**Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Debt Service Fund:** A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt. May also be called Interest and Sinking Fund (I & S).

**Delinquent Taxes:** Taxes that remain unpaid on and after the date for which penalty for non-payment is attached.

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

**Depreciation:** The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Distinguished Budget Presentation Award:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

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

**Economic Development Corporation (EDC):** A corporation established for the focus of economic development within the City.

**Effectiveness:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

**Encumbrances:** Obligations in the form of purchase orders and contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Two Enterprise Funds are established for Watauga - one for storm drainage maintenance and one for Water and Wastewater Operations.

**Estimated Revenue:** The amount of projected revenues to be collected during the fiscal year.

**Exempt:** Personnel not eligible to receive overtime pay and who are expected to work whatever hours are necessary to complete their job assignments.

**Expenditure:** Decreases in net financial resources. Expenditures include current operating expenses, which may require the present or future use of net current assets, debt service, and capital outlay.

**Expenses:** This term refers to the outflows or other using up of assets or incurrence of liabilities from rendering services or carrying out other activities that constitute the City's major operations.

**Fiduciary Fund:** A fund used to report and record assets held in trust or as in an agency capacity for others.

**Financial Policies:** Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.

**Fiscal Year:** The 12-month period covered by the budget. For the City of Watauga, the fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>.

**Fixed Assets:** Assets of long-term character, which are intended to continue to be held or used, such as buildings, infrastructure, machinery, and equipment.

**Franchise Fee:** Fees levied by the City in return for granting a privilege, which permits the continual use of public property, such as city streets, in providing their services to the citizens of the community.

**Full-Time Equivalent (FTE):** Refers to the number of full-time employees, plus all part time and seasonal employees pro-rated to full time increments.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Accounting:** A governmental accounting system that is organized and operated on a fund basis.

**Fund Balance:** The assets of a fund less liabilities, as determined at the end of each fiscal period. Any reservations of fund balance are deducted to result in an "unreserved fund balance".

**Fund Type:** In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**GAAP:** "Generally Accepted Accounting Principles" as determined through common practice or as promulgated by the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), or various other accounting standard setting bodies.

**General Fund:** The General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, library, public works and general administration.

**General Obligation Bonds:** Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

**Government Finance Officers Association (GFOA):** Association whose mission is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

**Governmental Accounting Standards Board (GASB):** The ultimate authoritative accounting and financial reporting standard – setting body for state and local governments.

**Governmental Fund:** A fund used to account for mainly tax-supported activities.

**Grant:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

**Grant-Funded Program:** Any program requiring any amount of State and/or Federal funds.

**Impact Fees:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

**Infrastructure:** The underlying permanent foundation or basic framework.

**Interest and Sinking Fund (I & S):** See Debt Service Fund.

**Interest Earnings:** The earnings from available funds invested during the year in approved investment vehicles such as U.S. Treasury Bonds, Governmental Agencies, and Certificates of Deposits.

**Inter-fund Transfer:** Amounts transferred from one fund to another.

**Intergovernmental Revenues:** Funds received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes (PILOT).

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

**Investments:** Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

**IVR:** Acronym for Interactive Voice Response which allows customers to interact with a company's call center system via a telephone keypad or by speech recognition, after which they can service their own inquiries by following the IVR dialogue.

**Joint Use Facility:** An agreement between both the City of Watauga and the City of North Richland Hills that establishes the method by which the responsibility to operate and the obligation to provide services related to a particular water facility will be shared until the sole ownership is transferred to the City of Watauga pursuant to the Settlement and Purchase agreement.

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

**Liabilities:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

**Long-term Debt:** Loans and obligations with a maturity of longer than one year; usually accompanied by interest payments; also called funded debt.

**Maintenance & Operations (M&O):** Represents the portion of taxes assessed for the maintenance and operations of General Fund Services.

**Materials and Supplies:** Expendable materials and operating supplies necessary to conduct departmental activity.

**Modified Accrual Accounting:** A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

**NEFDA:** Acronym for Northeast Fire Department Association is an association developed for the purpose of combining manpower, ideas, and education for special operations.

**Net Bonded Debt:** Gross bonded debt less any cash or other assets available and earmarked for its retirement.

**No-New Revenue Tax Rate:** The tax rate that would generate the same amount of revenue in the current year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

**Non-Departmental Expense:** Expenses that benefit the fund as a whole rather than a particular department within the fund.

**Non-exempt:** Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

**Operating Budget:** A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The "proposed budget" is the financial plan presented by the City Manager for consideration by the City Council, and the "adopted budget" is the financial plan ultimately approved and authorized by the City Council.

**Operating Expense:** Proprietary fund expenses that are directly related to the fund's primary service activities.

**Operating Revenues:** Proprietary fund revenues that are directly related to the fund's primary service activities.

**Operating Transfers:** All inter-fund transfers other than residual equity transfers.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for, and costs of endorsements are known.

**Overlapping Debt:** Proportionate share that property must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government. Examples include BISD/KISD School Districts and debts related to County.

**Paying (Fiscal) Agent Fee:** Fee paid to the financial institution that receives and disburses bond payments made on the City's debt obligations.

**Per Capita Costs:** The cost of service per person. Per capita costs are based on the population estimates provided by the North Texas Council of Governments.

**Performance Measures:** Specific quantitative measures of work performed within a City department.

**Personnel Services:** The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

**Property Taxes:** Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Fund:** A fund to account for activities that focus on operating income and cash flows. Such activities are often business-like, whether internal or external to the organization.

**Refunding:** The issuance of new debt whose proceeds are used to repay previously issued debt.

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

**Revenues:** All amounts of money earned or received by the City from external sources.

**Revenue Bonds:** Bonds usually sold for constructing a project that will produce revenue for the governmental entity. All or part of the produced revenue is used to pay the principle and interest of the bond.

**Revised Budget:** A department's authorized budget as modified by City Council action, through new or decreased appropriation or appropriation transfers from contingency, or transfers from or to another department or fund.

**Sales Tax:** A general sales tax is levied on persons and businesses selling merchandise or services in the city limits on a retail basis.

**Special Revenue Fund:** A governmental fund, which is used to account for activities in which a specific revenue source is legally restricted for a specific activity.

**STEP:** Acronym for Selective Traffic Enforcement Program whose goal is to reduce the number of crashes caused by excessive speed, disregard of traffic control devices, and alcohol.

**Tap Fees:** Fees charged to join or to extend an existing utility system.

**Tax Anticipation Notes:** Short-term, interest bearing note issued by a government in anticipation of tax revenues to be received at a later date.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**Tax Levy:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate:** An amount applied to the taxable value of assessed property, expressed as cents per \$100 of assessed property, e.g. \$0.591216/\$100 of valuation.

**Tax Roll:** The official list of taxable property for a given tax year and the amount of taxes levied against each taxpayer.

**Taxable Value:** Estimated value of taxable property to which the ad valorem tax rate is applied.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Texas Municipal Retirement System (T.M.R.S.):** An agent multiple-employer public retirement system. Watauga provides pension benefits for all permanent employees through a joint contributory plan in the statewide Texas Municipal Retirement System.

**TXDOT:** Acronym for the Texas Department of Transportation, a state government agency responsible for administering capital funds for street repairs.

**Utility Franchise Tax:** A tax paid by a utility for a special privilege granted by the Watauga City Council, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Voter Approval Tax Rate:** Calculated maximum property tax rate allowed by law without voter approval.

**Warrants:** A legal writ authorizing an officer to make an arrest, seizure, or search.

**Working Capital:** Current assets less current liabilities. The measure of working capital indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin or buffer for meeting obligations.

**Fiscal Year 2025-2026**  
**Summary of Property Tax Revenue & Distribution**

Fiscal Year 2025-2026				
Summary of Property Tax Revenue & Distribution				
			<b>FY2025-2026</b>	
<b>NET TAXABLE VALUE</b>			<b>TOTAL</b>	
Total Appraised Value as of July 25, 2025			2,535,992,969	
Less:				
Absolute Exemption			(85,840,853)	
Cases Before ARB			(25,881,486)	
Incomplete Accounts			(276,142)	
Disabled Veteran			(22,392,219)	
Over 65			(74,504,336)	
Homestead				
Disabled Persons Over65			(3,006,668)	
Freeport Inventory Value Loss				
Pollution Control			0	
Solar & Wind Powered Devices			(1,252,061)	
Nominal Value Accounts			(69,794)	
Miscellaneous Personal Property			(8,049,694)	
Property Damaged by Disaster				
In Process			(630)	
Total Reduction to Values			(221,273,883)	
<b>NET TAXABLE VALUE (CERTIFIED) AT JULY 25,2025</b>			<b>2,314,719,086</b>	
Add:				
Estimated Minimum ARB protested values			17,992,129	
Estimated Minimum Incomplete Property Values			122,613	
Estimated Minimum Value of In Process Properties			0	
<b>ESTIMATED NET TAXABLE VALUE AT JULY 25, 2024</b>			<b>\$ 2,332,833,827</b>	
<b>ESTIMATED PROPERTY TAX COLLECTIONS:</b>		<b>GENERAL (M&amp;O)</b>	<b>DEBT SERVICE (I&amp;S)</b>	
Estimated Net Taxable Value				2,332,833,827
Less: Tax Ceiling Taxable Values				(416,722,601)
Net Taxable Values				1,916,111,226
Proposed Tax Rate per \$100 Valuation		0.391659	0.178541	0.570200
Estimated Total Tax Levy at 100% Collection		7,504,622	3,421,044	10,925,666
Less: Estimated Uncollectable (2%)		(150,092)		(150,092)
Less: Estimated I&S Uncollectable (3%)			(102,631)	(102,631)
Estimated Revenue from Property Tax		7,354,530	3,318,413	10,672,942
Estimated Revenue from Property Tax		7,354,530	3,318,413	10,672,942
Plus: Tax Ceiling Account Revenue (not included in tax rate calc)		913,181	417,321	1,330,501
Less: Estimated Uncollectable (2%)		(18,264)		(18,264)
Less: Estimated I&S Uncollectable (2%)			(8,346)	(8,346)
<b>ESTIMATED PROPERTY TAX DISTRIBUTION</b>		<b>\$ 8,249,447</b>	<b>\$ 3,727,387</b>	<b>\$ 11,976,834</b>
<i><u>BUDGET LINE ITEMS</u></i>				
Ad valorem Taxes		\$ 8,250,000	\$ 3,727,000	\$ 11,977,000
Delinquent/Penalties and Interest		\$ 71,500	\$ 22,000	\$ 93,500
<b>TOTALS</b>		<b>\$ 8,321,500</b>	<b>\$ 3,749,000</b>	<b>12,070,500</b>
Prior year totals (calculated from Certified July 25, 2024)		\$ 7,800,000	\$ 4,425,000	12,225,000
Increase (Decrease) Revenues in budget from Property Taxes FY2025-2026		\$ 521,500	\$ (676,000)	(154,500)

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Watauga

817-514-5800

Taxing Unit Name

Phone (area code and number)

7105 Whitley Road, Watauga Texas 76148

www.wataugatx.org

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 2,262,346,782
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 381,288,644
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,881,058,138
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.570200 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 81,211,285	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 71,941,686	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 9,269,599
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 14,494,796	
	<b>B. Prior year disputed value:</b> ..... - \$ 1,739,376	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 12,755,420
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 22,025,019

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,903,083,157
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 0</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 5,662,252</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 5,662,252
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 5,662,252
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,897,420,905
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 10,819,094
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 95,121
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 10,914,215
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 2,314,719,086</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 2,314,719,086

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>17,992,129</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>122,613</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>18,114,742</u></span></p>	
20.	<p><b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup></p>	\$ <u>416,722,601</u>
21.	<p><b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.</p>	\$ <u>0</u>
22.	<p><b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup></p>	\$ <u>1,916,111,227</u>
23.	<p><b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup></p>	\$ <u>0</u>
24.	<p><b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup></p>	\$ <u>20,255,993</u>
25.	<p><b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.</p>	\$ <u>20,255,993</u>
26.	<p><b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.</p>	\$ <u>1,895,855,234</u>
27.	<p><b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup></p>	\$ <u>0.575688</u> /\$100
28.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup></p>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

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

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

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

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)  
<sup>18</sup> Tex. Tax Code §26.012(1-a)  
<sup>19</sup> Tex. Tax Code §26.04(d-3)  
<sup>20</sup> Tex. Tax Code §26.012(6)  
<sup>21</sup> Tex. Tax Code §26.012(17)  
<sup>22</sup> Tex. Tax Code §26.012(17)  
<sup>23</sup> Tex. Tax Code §26.04(c)  
<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.361051 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,903,083,157
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 6,871,100
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. . . . . + \$ 60,412 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . - \$ 0 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ 60,412 <b>E.</b> Add Line 31 to 32D.	\$ 6,931,512
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,895,855,234
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.365613 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . - \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. . . . . \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. . . . . - \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

<sup>25</sup> [Reserved for expansion]  
<sup>26</sup> Tex. Tax Code §26.044  
<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.365613 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ 0</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.365613 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.378409 /\$100

<sup>28</sup> Tex. Tax Code §26.0442  
<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 3,877,746</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... – \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... – \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... – \$ 150,000</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 3,727,746</p>	\$ 3,727,746
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 306,689
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 3,421,057
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 100.07 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 99.58 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 99.69 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup></p>	100.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 3,421,057
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,916,111,227
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.178541 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.556950 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)  
<sup>31</sup> Tex. Tax Code §26.012(7)  
<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>33</sup> Tex. Tax Code §26.04(b)  
<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

**SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,916,111,227
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.575688 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.575688 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.556950 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.556950 /\$100

**SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,916,111,227
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)  
<sup>36</sup> Tex. Tax Code §26.041(i)  
<sup>37</sup> Tex. Tax Code §26.041(d)  
<sup>38</sup> Tex. Tax Code §26.04(c)  
<sup>39</sup> Tex. Tax Code §26.04(c)  
<sup>40</sup> Tex. Tax Code §26.045(d)  
<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.556950 /\$100

**SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.<sup>43</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.575477 /\$100 \$ 0.013074 /\$100 \$ 0.562403 /\$100 \$ 0.570200 /\$100 \$ -0.007797 /\$100 \$ 1,942,029,378 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.605718 /\$100 \$ 0.049248 /\$100 \$ 0.556470 /\$100 \$ 0.570200 /\$100 \$ -0.013730 /\$100 \$ 1,842,340,668 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.584200 /\$100 \$ 0.014000 /\$100 \$ 0.570200 /\$100 \$ 0.570200 /\$100 \$ 0.000000 /\$100 \$ 1,624,845,306 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.556950 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)  
<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)  
<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>46</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>47</sup> Tex. Local Gov’t Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.365613 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,916,111,227
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.026094 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.178541 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.570248 /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.570200 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,897,420,905
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,895,855,234
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
<b>82.</b>	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.556950</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.575688 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).  
 Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.556950 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).  
 Indicate the line number used: 50

**De minimis rate.** ..... \$ 0.570248 /\$100  
 If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>

**print here** → Sandra Gibson  
 Printed Name of Taxing Unit Representative

**sign here** → \_\_\_\_\_  
 Taxing Unit Representative \_\_\_\_\_  
 Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)