

HEWITT

TEXAS

Adopted 08-18-25

Operating and Capital Budget 2025-2026



**Inspired
Focused
Driven**

WELCOME



**WELCOME
2025-2026**



City of Hewitt, Texas
City Leadership
Fiscal Year 2025-2026

City Council

Mayor Steve Fortenberry, Ward 3
 Mayor Pro Tem Dr. Erica Bruce, Ward 3
 Council Member Michael Bancal, At-Large
 Council Member Bob Potter, Ward 2
 Council Member Johnny Stephens, Ward 1
 Council Member Brad Turner, Ward 1
 Council Member Position Vacant, Ward 2

City Staff

City Manager, Everett "Bo" Thomas, ICMA-CM
 Assistant City Manager, James Devlin, ILEA-SEL
 City Secretary, Lydia Lopez, TRMC, CMC
 Finance Director, Lee Garcia, CPA, CGFO
 Human Resources, Jessica Higgins, MSHRM, SHRM-CP, PSMRA-CP
 Chief of Police, John McGrath, MSCJ
 Fire Chief, Johnathan Christian, CFE, FSCEO
 Community Development Director, Tracy Lankford
 General Services Director, Scott Coleman, CPWP-M
 Library Director, Matthew Glaser, MSIS
 Utilities Director, Kevin Reinke

This budget will raise more revenue from property taxes than last year's budget by an amount of \$596,548, which is a 7.1 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$345,713.

On August 18th, 2025, the City Council members passed the fiscal year 2025-2026 budget ordinance with the following votes:
 For: Fortenberry, Bruce, Bancal, Price, Potter, Turner, Stephens

Property Tax Rates Comparison

	2025-2026	2024-2025
No-New-Revenue Tax Rate:	\$0.524443/100	\$0.520038/100
No-New Revenue Maintenance & Operations Tax Rate:	\$0.341149/100	\$0.317559/100
Voter-Approval Tax Rate:	\$0.553760/100	\$0.528031/100
Voter-Approval Maintenance & Operations Tax Rate:	\$0.451279/100	\$0.434230/100
De Minimis Rate:	\$0.560772/100	\$0.539082/100
Adopted Maintenance & Operation Tax Rate:	\$0.349350/100	\$0.349426/100
Debt Rate:	\$0.189732/100	\$0.189656/100
Adopted Property Tax Rate:	\$0.539082/100	\$0.539082/100

The total amount of debt service for the fiscal year 2025-2026 self-sustaining and supported by property taxes is \$6,131,243. The total amount of outstanding debt obligations self-sustaining and supported by property taxes debt is \$70,331,678.

The above information is presented on the cover page of the City's FY 2026 Adopted Budget to comply with requirements of Section 102.006 of the Texas Local Government Code.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

**City of Hewitt
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Monell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Hewitt, Texas, for its Annual Budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for the period of Fiscal Year 2024-2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



CITY COUNCIL



Steve Fortenberry
Mayor



Erica Bruce
Mayor Pro-Tem



Michael Bancale
Council Member



Bob Potter
Council Member



Johnny Stephens
Council Member



Brad Turner
Council Member



VACANT

OPEN
Council Member

HOW TO USE THIS DOCUMENT

The budget is a policy document presenting major policies that guide the City. The budget is an operational guide that give the public, elected officials and city staff information pertaining to the production and performance of individual city departments. The budget is designed as a communication device. Information is conveyed verbally and graphically.

The Budget Document is divided into 4 major sections: **Introductory, Budget Summary, Financial and Supplemental.**

INTRODUCTORY SECTION

The **Introductory Section** contains the **Budget Message**, the City's **Strategic Direction**: Vision, Mission and Values Statements leading into Hewitt's Long Term Planning Process and distilling into Council's Goals and Objective for the City, the **City Profile** and the **Budget Process**. The City Manager's letter addressed to the City Council explains the major policies and issues that affected the development of the current budget.

BUDGET SUMMARY SECTION

The **Budget Summary Section** provides **Information on Funds**, including all funds subject to appropriations and illustrations of the department/fund relationship. Summary Overviews on **All Funds** in the City are presented and include the General Fund, the Utility Fund, Special Revenue Funds and Capital Projects Funds. This section also includes Summary Overviews and details on **Operating Funds**.

FINANCIAL SECTION

The **Financial Section** links the City's strategic focus areas to ensure that the necessary resources are allocated to the City's goals in order to make their achievement possible. The Financial Plan aligns the City's budget with the seven strategic focus areas and identifies the resources needed for the specific initiatives that will help accomplish the strategic goals and objectives of the City and drive improvement in each focus area.

Accompanying the statements are narratives and graphs that describe the major features of a particular fund. Within each fund there may be one or more departments. Each department includes descriptive narratives linking their activities to the mission, goals and objectives of the city, performance data, financial details and personnel.

The Financial Section includes the **General Fund**, the **Utility Fund**, the **Special Revenue Funds** and the **Capital Project Funds**.

SUPPLEMENTAL SECTION

The **Supplemental Section** includes **Tax** Information, **Debt** Information, **Ordinances** including the Master Fee Schedule and **Personnel** Information.

Appendix A, B & Glossary

Appendices have been added and include the **Strategic Plan 2025-2030** created by Department Heads, the **Financial and Accounting Policies** and the **Glossary**.

The goal of management is to continue the best possible service to the readers of the City Budget. We are thankful for the guidance given by City Council and the work provided by Department Heads in composing this budget.

TABLE OF CONTENTS

Adopted Budget Information	Click on the Titles to link to the pages.	3
Distinguished Budget Award	From the pages you can link back to the Table of Contents.	4
City Council		5
How to Use this Document		6
Table of Contents		7-10

INTRODUCTORY SECTION		11
The Introductory Section is one of 4 Sections. It includes the Budget Message from the City Manager, the Strategic Plan of the City, the City Profile and the Budget Process.		
BUDGET MESSAGE		12
City Manager Budget Letter		13-14
Supplemental Budget Message		15-17
Priorities and Issues Message		18-19
STRATEGIC PLAN		20
Strategic Plan for the City		21
Strategic Plan and Process Decision Tree		22
Strategic Goals		23
Strategic Objectives		24-25
CITY PROFILE		26
City Profile		27
History of Hewitt		28-31
BUDGET PROCESS		32
The Budget Process		33
Budget Calendar		34
Capital Budget Process		35
BUDGET SUMMARY SECTION		36
The Budget Summary Section is the 2nd of 4 Sections. It includes the Information on Funds, All Fund Summaries, and Operating Fund Summaries.		
All Funds and Operating Fund definitions		37
Fund Structure		38
Matrix of Funds & Departments in the City		39
ALL FUNDS		40
All Funds Summary Matrix		41
All Funds Revenue & Expenses		42
All Funds Summary of Sources		43
OPERATING FUNDS		44
Operating Funds - Overall View		45-48
Operating Fund Summaries-Revenue		49
Operating Fund Summaries-Expenses		50
Operating Funds Summary of Sources		51

The Financial Section is the 3rd of 4 Sections. It includes all of the Financial details for the funds of the City. This section includes the major fund-the General Fund. The General Fund includes Police and Fire protection, the Library, and the Parks. Beside the General Fund, the other Operating Fund is the Utility Fund. The Utility Fund includes Water and Wastewater infrastructure maintenance and billing. Other funds covered in this section are the Special Revenue Funds, which are smaller funds that are restricted for particular functions. Also covered in this large section is the Capital Project Funds. This is where the infrastructure projects, supported by bond financing is tracked over the years until the completion of the project.

The GENERAL FUND

53

General Fund - Budget Snapshot	54
General Fund Budget	55
General Fund Revenue Assumption Narrative	56-60
Expenditure Comparison over 3 Years	61-62
General Fund Departments:	63
Police Department - Summary Totals:	64-69
Administration	70-73
Patrol	74-77
Criminal Investigation Division	78-81
Communications	82-85
Animal Control	86-89
Code Enforcement	90-93
General Services Department-Summary Totals:	94-99
Parks	100-103
Streets	104-107
General Services	108-111
Fire Department	112-117
Hewitt Public Library	118-123
Administration	124-129
Community Development	130-135
Finance Department	136-141
Municipal Court	142-147
Human Resources	148-153
Debt Service	154-155
General Fund - Forecast	156
General Fund - Summary of Sources & Uses	157

The UTILITY FUND

158

Utility Fund - Budget Snapshot	159
Utility Fund Budget	160
Utility Fund Revenue Assumption Narrative	161-164
Utility Fund Expense Assumption Narrative	165-169
Expenditure Comparison over 3 Years	170
Utility Fund Departments:	171
Maintenance Department	172-177
Administration	178-179
Utility Billing	180-184
Debt Service	185-186
Utility Fund - Forecast	187
Utility Fund - Summary of Sources & Uses	188

FINANCIAL SECTION (continued)

The SPECIAL REVENUE FUNDS	189
Special Revenue Funds-Sources & Uses - of each Fund	190
DRAINAGE FUND	191-193
Drainage Fund - Budget Snapshot	192
Drainage Fund Summary	193
CLFRF (ARPA) FUND	194
CLFRF (ARPA) Fund Summary-all years	195
COMMERCE PARK WELL-PHASE 1	196
PEG (Cable Streaming) FUND	197
PEG Fund Summary	198
CHILD SAFETY FEES FUND	199
Child Safety Fees Fund Summary	200
HOTEL FUND	201
Hotel Fund Summary	202
The CAPITAL PROJECT FUNDS	203
Capital Outlay Narrative	204
Capital Outlay-Short Term Financing	205
Capital Projects - Future 5 Year Plans	206
Capital Projects - Sources & Uses - of each Fund	207
INDIVIDUAL CAPITAL FUNDS:	208
GF Capital Projects-Fund 15 - C.O. 2022	209-211
GF Capital Projects-Fund 16 - C.O. 2023	212-214
GF Capital Projects-Fund 17 - C.O. 2025	215-217
UF Capital Projects-Fund 25 - C.O. 2024	218-220
UF Capital Projects-Fund 27 - C.O. 2025	221-224

SUPPLEMENTAL SECTION

225

The Supplemental Section is the 4th of the 4 Sections. It includes Tax Information, Debt Information, Ordinances, Personnel Information, the Appendix A-Strategic Plan 2025-2030 and Appendix B-Financial Policies, and the Glossary.

TAX INFORMATION	226
Ad Valorem Tax Revenue - Narrative	227
Ad Valorem Tax Revenue - Calculation	228
Ad Valorem Tax - Historical Information	229
Appraiser's Certified Taxable Value	230-235
Tax Assessor's Calculation of Certified Tax Rates	236-245

TABLE OF CONTENTS

SUPPLEMENTAL SECTION (continued)	
DEBT INFORMATION	246
Bonded Debt Overview	247
Current Principal Outstanding	248
Total Debt Service	249-250
Schedules by Fund:	251-255
General Fund -Schedule of Long Term Debt	251
Utility Fund - Schedule of Long Term Debt	252
General Fund - Schedule of Lease Financing	253
Utility Fund - Schedule of Lease Financing	254
Drainage Fund - Schedule of Lease Financing	255
Individual Debt Schedules:	256-268
2010 Combination Tax & Revenue Certificate of Obligation	256
2012 Combination Tax & Revenue Certificate of Obligation	257
2013 Combination Tax & Revenue Certificate of Obligation	258
2014 Combination Tax & Revenue Certificate of Obligation	259
2015 General Obligation Refunding Bonds	260
2016 Combination Tax & Revenue Certificate of Obligation	261
2016B Combination Tax & Revenue Certificate of Obligation	262
2017 Combination Tax & Revenue Certification of Obligation	263
2022 Combination Tax & Revenue Certificate of Obligation	264
2023 Combination Tax & Revenue Certificate of Obligation	265
2024 Combination Tax & Revenue Certificate of Obligation	266
2025 Combination Tax & Revenue Certificate of Obligation	267
2025 General Obligation Refunding Bonds (2010 CO)	268
ORDINANCES	269
Ordinance - Approving Tax Roll	270
Ordinance - Approving Tax Rate	271-272
Ordinance - Approving FY 25-26 Budget	273-274
Resolution - Approving Master Fee Schedule	275-284
PERSONNEL INFORMATION	285
City Organization Chart	286
Staffing Plan	287-288
Positions and Grades	289
Salary Schedule	290
Police Department Civil Service Step Pay Plan	291
Fire Department Step Pay Plan	292
APPENDIX A - 2025-2030 STRATEGIC PLAN	293
Strategic Plan 2025-2030 Created by Department Heads	293-356
APPENDIX B - FINANCIAL AND SIGNIFICANT POLICIES	357
Financial Management Policies	358-365
Significant Accounting Policies	366-367
GLOSSARY	368
Glossary	368-373

INTRODUCTORY SECTION

Section 1 of 4 Sections

- 1. *Introductory***
- 2. Budget Summary**
- 3. Financial**
- 4. Supplemental**

Includes:

- Budget Message**
- Strategic Plan**
- City Profile**
- Budget Process**





BUDGET MESSAGE



HEWITT

TEXAS

June 25, 2025

To: Honorable Mayor and Council
 From: Bo Thomas, City Manager
 Subject: FY 2025-2026 Preliminary Proposed Annual Budget

Mayor and Council,

I am pleased to submit Hewitt's preliminary budget for the fiscal year 2025-2026 for your consideration. Most importantly, these numbers, both revenue and expenditure, are not final and subject to change. Certified values are anticipated by July 25th. This budget was more difficult to prepare this year due to flattening sales tax revenue, technology upgrades, associated support contracts, a 19% increase in medical insurance costs, and a slight increase in TMRS contribution rates.

General Fund highlights are as follows:

- Revenue
 - o Property Tax Rate based on preliminary values is set at:
De Minimus Rate= 0.534974
 - o Current Adopted Tax Rate= 0.539082
 - o Property Tax Revenue M&O is \$5,776,021; Debt Service is \$3,042,495 totaling \$8,818,516
 - o Sales Tax Revenue = \$4,300,000
 - o Interest Revenue= \$420,000
- Expenditure
 - o 3 new Firefighter positions= \$237,703 salary/benefits
 - o COLA= 2% 1% = \$95,000 in General Fund
 - o Step Increases at 2%
 - No step increases added to the classification plan, top out not extended other than for COLA, impacts eleven employees.
- Operations costs are budgeted at actual and/or expected. Many material operational costs are associated with needed technology support, upgrades, and maintenance agreements. We do have some upcoming operating software changes, currently unbudgeted for Finance: General Ledger, Accounts Payable, Payroll, Purchasing, Budgeting, Human Resources, and Utility Billing that will not be in the operational budgets.

Capital Outlay items, General Fund:

• Police Department (1) Admin Vehicle	\$55,000
• Police Department (2) Patrol Vehicles	\$194,796
• Police Department Dispatch Console	\$10,520



• Police Department Short-term Kennel	\$18,000
• Community Services (1) Pickup	\$53,928
• General Services (1) Dump Truck	\$73,000
• General Services (1) Gravely Mower-Parks	\$16,000
• Library Server	\$18,000

All of these General Fund Capital Outlay purchases are proposed to be short-term financed.

Utility Fund:

• 3 Pickups	\$145,000
-------------	-----------

Drainage Fund:

• Equipment Trailer	\$17,000
• Kubota Tractor	\$55,000

Utility Fund and Drainage Fund Capital Outlay is proposed not to be short-term financed, but paid direct without financing.

Capital Outlay total is \$656,244.

Items removed from the budget; you may think material:

- 1% on the COLA adjustment
- The following new items requests
 - o HR/Court position (1) including benefits = \$71,450
 - o Building Maintenance position including benefits = \$61,450
 - o Fire Department positions (3) including benefits = \$237,703 *To coincide with new fire station opening June/July
 - o Police Department Public Records software = \$9,000
 - o HR Compensation/classification survey = \$30,000
 - o Miscellaneous reductions to office equipment and other operational costs = \$79,346

A salary survey is being provided with the preliminary budget for your use. Hopefully, this memo highlights the proposed budget well enough for our upcoming budget discussions in future meetings. Also, please remember this is a proposed budget subject to change.

Should you have any questions, please feel free to contact me.

Respectfully,

Bo Thomas
City Manager

SUPPLEMENTAL BUDGET

MESSAGE

National, State & Local Economic Factors & Determining Issues



NATIONAL FACTORS

ENERGY, ELECTRICITY & OIL PRICES

Interior Secretary Doug Burgum believes the growing energy demands of the AI boom will increase long-term demand for oil and gas, thereby offsetting current price pressures and driving future U.S. energy expansion. He asserts that the "AI electricity surge" will create a structural boost in energy demand, lifting oil prices by increasing the value of baseload electricity needed for data centers and leading to more U.S. energy production through faster permitting and supply expansion.

Burgum sees winning the AI arms race with China as a national security imperative, which requires securing abundant electricity from domestic sources. He emphasizes the critical need for reliable, always-on "baseload" electricity, suggesting a greater reliance on fossil fuels like natural gas and "clean coal" to meet AI's energy demands. This increased demand will help offset the current oversupply in the oil market and stabilize pricing, ensuring continued growth for U.S. shale producers.

INTEREST RATES, CONSUMER PRICE INDEX & FEDERAL DEFICIT SPENDING

U.S. Treasury Secretary Scott Bessent believes the Federal Reserve's interest rates are "too constrictive" and advocates for a significant rate cut, potentially 150-175 basis points lower than the current level, or at least a 50-basis point cut at the next meeting. He argues that inflation is modest and under control, suggesting lower rates could stimulate homebuilding and prevent a slump in the economy.

In his August 2025 Jackson Hole speech, Jerome Powell indicated that conditions "may warrant" interest rate cuts, though he provided no specific timing, emphasizing cautious consideration of President Trump's new import tariffs on inflation and their impact on the economy, especially the job market. The Federal Reserve has held its benchmark rate at 4.25%-4.5% since December to combat post-pandemic inflation, but is now evaluating whether to resume cuts amidst a more complex economic landscape.

While rising interest rates are wonderful for investments if a city is in a position to have excess funds, it is also painful for borrowers if you are trying to promote home ownership in the city.

UNEMPLOYMENT

Unemployment at the national level is 4.2% while the state and local level is 4.0%. This remains consistent with unemployment levels in the Waco MSA at 3.8%. No major changes in employment are expected. The city had 18 new hires and 11 terminations in FY 24/25. Fire personnel are increasing in preparation of staffing the new Fire Station #2 scheduled to be open by July 2026.



SUPPLEMENTAL BUDGET MESSAGE

***National, State & Local Economic
Factors & Determining Issues***

STATE/LEGISLATIVE FACTORS:

INFRASTRUCTURE

The UTP is the Texas Department of Transportation's (TxDOT's) 10-year plan that guides transportation project development across the state. Organized into 12 funding categories, with each one addressing a specific type of work, the UTP authorizes the distribution of construction dollars expected to be available over the next 10 years.

TxDOT is undertaking multiple projects in and around Hewitt, Texas, including a significant I-35 Waco South project that will widen the main lanes and add a diverging diamond interchange at Valley Mills Drive. Additionally, a rehabilitation and widening of FM 2113 (Spring Valley Road) is ongoing, and a project to improve US 84/Spur 298 is in the planning stages. These projects aim to reduce congestion, improve safety, and upgrade infrastructure to accommodate the area's growing population.

PROPERTY TAXES FOR CITIES

Capping property tax rates in Texas at 3.5% growth has been accomplished. Legislative action is monitored closely for any action further limiting the city's ability to set its own tax rate.

LOCAL ECONOMIC FACTORS:

HOUSING/COMMERCIAL MARKET

The City of Hewitt's Community Development Department has seen a steady flow of residential, single-family and multi-family homes in the past budget year. This is the most recent addition, Moonlight Addition. At this time, even with the increase in the cost of new homes and the rise in mortgage rates, the construction of new homes show no sign of stopping. Midway Independent School District has completed their 4th elementary (7th school location) within the city limits with plans of developing another school at the back of the location. MISD also owns land on the south side of the city adjacent to Warren Park. Commercial/retail businesses continue to open. With 4 miles of I-35 frontage, this land is developing quickly. Commerce Park also continues to grow at a steady rate.

PERSONNEL

Staffing in the General Fund increased by 6 employees in fire department. Increases in wages are historically budgeted at an overall 5% with takes into effect a base increase of 2% resulting from a slide in the grade/step salary chart (see personnel section) and a 2% cost of living increase.

FUEL AND ELECTRIC

As of the week of August 15, 2025, the average price for regular gas in the Waco, TX, metro area was \$2.71 per gallon, .31 cents lower than the same time last year. With regard for electricity, there is good news. The city has a contract thru 7/1/2029 at a fixed rate of .0376 per kilowatt hour.



SUPPLEMENTAL BUDGET MESSAGE

***National, State & Local Economic
Factors & Determining Issues***

CAPITAL PROJECTS

The city is excited to be in the process of adding a second fire station. Since the city is divided in half by a railroad line, the addition of the 2nd station will ensure that fire services will not be interrupted and that commercial businesses are fully covered. Another large project for the city is the addition of another water plant located in Commerce Park. This project advances the city's ability to be largely self-sufficient regarding water needs.

RESERVES

The City's overall financial position is very sound. The 90-day reserves in both operating funds the General Fund and the Utility Fund, are fully funded and will continue to be monitored. This monitoring is accomplished through daily, monthly, and continuous review of budget performance and of long-range projections.

CONCLUSION

Charting a course for the City of Hewitt's future is a shared responsibility and opportunity. It requires outlining what we need for the future and the most effective strategies for getting there. It means leaving a legacy of good policy and budgetary decision-making.

Capitalizing on economic development opportunities, preserving neighborhood quality, increasing services, including improved fire coverage, and increasing our self-sufficient water supply will assist in ensuring a thriving future for the community. Focusing on priorities and making investments that provide a positive return will enhance our financial health and strengthen our long-term position. By following these long-term strategies, Hewitt will be ready for future opportunities that come our way.



PRIORITIES and ISSUES

PRIORITIES & ISSUES

BUDGET PRIORITIES

Among those challenges we face this budget year:

- * pay increases, benefits and insurance for employees
- * recognizing the increasing cost of living in the determination of the global pay increases
- * recognizing the related increased cost of retirement benefits
- * attracting new employees with city pay and benefits
- * regional jobs stability
- * analyzing and projecting the sales tax revenue as conservatively and positively as possible
- * calculation of the tax rate; determination by city council on the final rate
 - * review and inclusion of departmental requests made thru the Strategic Plan 2024-2029
 - * capital outlay- departmental requests which can be met in the budget
 - * capital outlay requests which can be met with short-term financing
- * attracting and retaining high-quality businesses that create sustainable employment and strong revenue streams, including property and sales tax revenue

**Additional issues of concern as we look towards next year's budget and beyond is the need for capital to fund projects serving Hewitt's citizens. In conclusion, the City of Hewitt has a robust strategic plan and an adopted budget that provides the necessary funding to implement the plan.*

Moreover, Hewitt has a dedicated staff that is eager to serve the City, a City Council willing to donate their time and talents to leading the City.

BUDGET ISSUES

- * Focusing on staffing concerns regarding public safety.
- * Moving forward with a fully staffed fire sub-station.
- * Identifying Park projects most likely to benefit the citizens.
- * Identifying Street projects most likely to benefit the citizens.
- * Identifying Water and Wastewater projects most likely to benefit the citizens.
- * Identifying Drainage projects most likely to benefit the citizens.
- * **New legislation affecting the calculation of tax rates, i.e. property tax revenue**
- * The flexibility of sales tax revenue in the current economy

5 Years of Issues Identified in Department Head's Strategic Plan 2025-2030 and addressed in this year's budget	Dept.	Estimated Cost
City Secretary -Update Council Computers with Microsoft Office Suite	Admin	5500
Community Development- Pickup	Com Dev	53,928
Community Development- In-house amending and updating codes and ordinances	Com Dev	n/a
Community Development- In-house updating of the city's Comprehensive Plan	Com Dev	n/a
Drainage Department Request- Kubota Tractor/Equipment Trailer	Com Dev	72,000
Drainage Department Request- Curb Repair	Drainage	25,000

(continued)



PRIORITIES & ISSUES

Fire Department Request -Sub-Station #2 building with required F,F & E	Fire	4,500,000
Fire Department Request -3 additional personnel for Station #2; total 6 new positions	Fire	246,000
Fire Department Request -Bunker Gear Replacement	Fire	18,000
Fire Department Request -Reclassify 3 positions to Driver	Fire	78,000
Fire Department Request – Admin Assistant	Fire	61,000
Fire Department Request -New Fire Engine	Fire	1,225,000
Fire Department Request -3 additional personnel for Station #2; total 12 new positions	Fire	225,000
General Services Request – Gravely Mower Parks	Gen Svc	18,000
General Services -Building Maintenance Tech	Gen Svc	51,995
General Services -Assistant Fleet Mechanic	Gen Svc	51,995
General Services Requests -Dump Truck	Gen Svc	73,000
Human Resources -HR Generalist	HR	55,000
Library Request- Shelving Units	Library	7500
Library Request- update Laptops	Library	20,000
Library Request – Master Plan Consultation	Library	50,000
Library Request -Radio Frequency Identification	Library	35,000
Parks Request- Warren Park Sports Field Construction	Parks	50,000
Park Request -Warren Park Exercise Equipment	Parks	30,000
Parks Request -Warren Park Basketball/Tennis Court	Parks	75,000
Parks Request -Hewitt Park Toddler Play Equipment	Parks	10,000
Police Request – Short-Term Kennel	Police	18,000
Police Request – Flock Safety Camera Program	Police	137,750
Police Requests -Administrative Assistant	Police	53,000
Police Requests -Dispatch Console	Police	10,520
Police Request -2 Patrol Vehicles	Police	194,796
Police Requests - update CAD/RMS systems	Police	500,000
Streets Request -Annual Slurry Seal of selected streets	Streets	125,000
Streets Requests -Boleman Drive and Hillside Drive	Streets	314,508
Streets Request -Sunny Dale and Sunset Drive	Streets	165,000
Utilities Request- 3 Pickups	Utilities	145,000
Utilities Request -Plant 1, Emergency Backup Generator	Utilities	500,000
Utilities Request -New Acres, Peer and Minute waterline w/fire hydrants	Utilities	800,000
Utilities Request -Sunset, Sunnydale and Redbud waterline w/fire hydrants	Utilities	800,000
Utilities Request -Lift Station and Force Main to divert flow to Central Plant	Utilities	12,000,000



STRATEGIC PLAN

STRATEGIC PLAN FOR THE CITY

The Hewitt City Council uses focused, long-range strategic planning to ensure the City continues to provide high-quality services well into the future. At the core of this approach to planning is a multi-year strategic plan. Each year the City Council meets with the City Manager and Department Directors to revisit the strategic plan, recommit to the long-range vision, and identify specific measurable actions to be taken to help the City achieve its goals.

The Strategic Plan includes three major components that help focus operations and capital projects on the long-range plan: a broad fifteen (15) year vision, more specific five (5) year goals, and measurable actions to be taken each year to help achieve the goals and the broader vision. By basing short-term actions on the medium-term goals which are founded on the long-range vision, the City is laying out a strategic path for daily operations, for capital projects, and for the future to continue Hewitt's success.

Please see the following pages for more information on the Strategic Plan and Process Decision Tree and Strategic Goals and specific Objectives.



PERFORMANCE MEASUREMENT

This document attempts to provide performance measures for each department along with basic financial information. Each department's section provides the department's specific vision and mission, financial and personnel information, and some performance measures. Most of these measures are basic measures that gauge the level and quantity of services provided to the City's residents and customers. Over the next few years City staff hopes to identify additional measures to assess the quality of service provided and the outcomes of the City's neighborhoods and to the residents resulting from the services.

STRATEGIC PLAN and PROCESS DECISION TREE

VISION

To have a community that is safe, friendly, and family-oriented where residents enjoy affordable homes, quiet, safe neighborhoods, and a positive community spirit; to attract and promote thriving businesses which provide goods and services for our community and the surrounding area. The Mission Statement supports the Vision.



MISSION

The Mission of the City of Hewitt is to enact the will of the people, to maintain and enhance the quality of life, providing services for residents and businesses in a courteous, efficient, honest and competent manner, and ensuring the safety and well-being of all citizens. Strategic Goals are used to meet the Mission.



STRATEGIC GOALS

There are Seven Strategic Goals intended to support the Mission Statement. Each Strategic Goal represents a specific direction given toward achieving the more general Mission Statement. These Strategic Goals are further clarified by Strategic Objectives which can be assigned to the appropriate Departments.



STRATEGIC OBJECTIVES

These Strategic Objectives are listed, following the [Seven Strategic Goals](#). As you research the Departmental Goals in the General Fund and the Utility Fund, ([Appendix A](#)) you will see that the first item addressed in their department is their link to one or more Strategic Objectives.



STRATEGIC PLANNING SESSIONS

Strategic Planning Sessions begin in April. These Sessions are looking forward to the new budget year and beyond as priorities and issues developing in the City are addressed in council. See Budget Process.



CAPITAL PROJECTS

One of the first things done in April is a review of the Capital Projects which are discussed according to priority, necessity and desirability by the City Council. Please see [Five Year Identified Projects](#). These Projects and potential debt issuance are discussed in the City Manager's Letter.



DEPARTMENTAL GOALS

Each department within the City works within the identified set of Department Goals which enhance its purpose and connection to the City's Strategic Goals. Annually, each department reviews and updates their goals and accomplishments and presents a 5 Year Strategic Plan by Department Heads (see [Appendix A](#)) to the City Council.



PRIORITIES & ISSUES

Upcoming issues and concerns are highlighted by the City Manager. With this information, City Council then sets and communicates the direction for the upcoming future. Priorities and Issues can be National, State and/or Local issues. Priorities and Issues can come from the Departmental Goals. See [Priorities and Issues addressed in the City Manager's Letter](#).



CITY MANAGER'S LETTER

The City Manager takes what has been presented in the Strategic Planning Sessions and council discussion of Departmental Goals, Capital Goals, along with Council direction and consideration of the Priorities and Issues that affect the City and creates the annual City Manager Letter and Proposed Budget.



ANNUAL BUDGET

The Proposed Budget is presented by the City Manager to the City Council for Adoption. Once Adopted, the Budget is Effective on October 1st.

STRATEGIC GOALS

Goal #1	Provide an efficient, safe and connective <i>transportation</i> system that is coordinated with existing needs and with plans for future growth; this system should be economical and responsive to adjacent land uses.
Goal #2	Protect the integrity of existing and future <i>neighborhoods</i> by ensuring that existing neighborhoods are maintained to a high standard and by ensuring that new neighborhoods are initially developed to a high standard. Provide housing diversity throughout the City.
Goal #3	Provide adequate local <i>infrastructure</i> such that existing and future development can be served. Ensure that public services and facilities will adequately serve the needs of residents and businesses with the City and that such services are adaptable to future growth.
Goal #4	Ensure that local residents and businesses feel <i>safe and secure</i> from crime and injury and have trust and shared responsibility for maintaining a safe environment.
Goal #5	Encourage the most <i>desirable and efficient use of land</i> while enhancing the physical and economic environment of Hewitt. Maintain and enhance the City's local character and aesthetic value through land use planning.
Goal #6	Enhance and <i>expand the local economy</i> by attracting and maintaining businesses in Hewitt. Ensure that Hewitt projects a positive visual image that makes the City attractive to quality businesses.
Goal #7	Provide <i>recreation opportunity</i> for the population in Hewitt. Foster a positive interaction with the public and encourage citizen involvement.

STRATEGIC GOALS

STRATEGIC OBJECTIVES

GOAL #1 OBJECTIVES - TRANSPORTATION

Provide an efficient, safe and connective transportation system that is coordinated with existing needs and with plans for future growth; this system should be economical and responsive to adjacent land uses.

- Obj 1.1** Ensure that the following concerns are addressed when making decisions regarding transportation within the City: regional transportation; ensuring mobility; roadway maintenance; adequate access; connections; neighborhood traffic; signs; impact of land uses. Ensure that a positive image of Hewitt is reflected within major transportation.
- Obj 1.2** Work closely with regional transportation planning groups and neighboring municipalities to ensure that regional transportation issues, especially those that directly affect Hewitt (e.g. frontage roads), are addressed with City input.
- Obj 1.3** Ensure that local roadways, such as Hewitt Drive, can accommodate increases in traffic, and that local intersections, such as Old Temple and Spring Valley Boulevard, are adequate. Establish standards for shared drives, for circulation within new developments, and for protecting the integrity of major roadways; ensure that such standards are integrated into the City's Subdivision Ordinance.
- Obj 1.4** Identify any existing transportation deficiencies, and establish ways in which to improve such deficiencies, if possible; concentrate such efforts toward arterial roadways that funnel traffic to and from Highway 35.
- Obj 1.5** Protect the investment in the public transportation system through preventative maintenance and ongoing rehabilitation of streets. Perform annual maintenance upgrades.

GOAL #2 OBJECTIVES - NEIGHBORHOODS

Protect the integrity of existing and future neighborhoods by ensuring that existing neighborhoods are maintained to a high standard and by ensuring that new neighborhoods are initially developed to a high standard.

- Obj 2.1** Ensure that new residential areas are developed to a high standard by reviewing, and revising, if necessary, the existing standards for residential development.
- Obj 2.2** Establish strategies for encouraging increased square footages and lot sizes to encourage low-density residential development.
- Obj 2.3** Ensure that the new City's Zoning Ordinance provides for an adequate range of square footages and lot sizes for new development.
- Obj 2.4** Ensure that there is adequate variety in terms of housing types within the City that will meet the affordable housing needs of all income and age levels.

GOAL #3 OBJECTIVES - INFRASTRUCTURE

Provide adequate local infrastructure such that existing and future development can be served. Ensure that public services and facilities will adequately serve the needs of residents and businesses with the City and that such services are adaptable to future growth.

- Obj 3.1** Recognize the need for localized water, and investigate ways in which Hewitt can be less dependent on water provided by sources other than the City. Recognize the need for efficient roadways.
- Obj 3.2** Investigate challenges related to water pressure, and ensure that citizens are made aware of possible reasons for such challenges, including high water usage. Investigate challenges to roadways from high traffic or natural wear and tear on structure.
- Obj 3.3** There is adequate water and wastewater available to serve existing areas and future growth areas by studying the usage and capacity of existing systems and the feasibility of expanding those systems.
- Obj 3.4** Water Distribution: Ensure that water system meets quality standards, meeting EPA and TNRCC standards. Reduce current water loss rate by 5% by developing leak detection.
- Obj 3.5** Pump Maintenance: Provide high quality service to our customers 24 hours a day with experienced well-trained water and wastewater system operators.
- Obj 3.6** Wastewater Collection: Maintain all public wastewater collection system lines in free flowing condition to protect the public health and environment.
- Obj 3.7** Ensure the maintenance of drainage right of ways to ensure proper flow of storm waters throughout the city. Follow through on recommendations of storm water studies.

(continued)

STRATEGIC OBJECTIVES

STRATEGIC OBJECTIVES

GOAL #4 OBJECTIVES - SAFETY & SECURITY

Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and shared responsibility for maintaining a safe environment.

- Obj 4.1 Ensure that there is sufficient police and fire protection for safety for current residents, and ensure that the City remains aware of necessary increases in staff and/or related resources to enable such protection for future residents.
- Obj 4.2 Define standards for adequate responsive/service levels for public services and facilities, such as the following: 1) Municipal government 2) Police and Fire Protection 3) Recreational opportunities 4) Utilities/Infrastructure and Solid Waste Management.
- Obj 4.3 Ensure that the community is prepared to respond to emergencies, natural disasters, catastrophic acts and other events that threaten the health and safety of the public. Continue to review Standard Operations Guidelines.

STRATEGIC GOAL #5 OBJECTIVES - USE OF LAND

Encourage the most desirable and efficient use of land while enhancing the physical and economic environment of Hewitt. Maintain and enhance the City's local character and aesthetic value through land use planning.

- Obj 5.1 Ensure that local land use policies encourage appropriate areas for the development of nonresidential uses, such as along Interstate Highway 35, Sun Valley Boulevard, and Hewitt Drive. Establish land use policies to encourage a balance of land uses so that there are adequate areas for nonresidential uses that will provide the essential tax base need for the City to support existing and future residents.
- Obj 5.2 Establish standards related to the development of nonresidential uses in order to ensure a positive visual perception of Hewitt along the major thoroughfares. Continue the City's current level of proactive code enforcement.
- Obj 5.3 Establish land use policies possibly within the Zoning Ordinance, to encourage the area along Interstate Highway 35 to become a high quality retail corridor that would enhance Hewitt, both economically and visually.
- Obj 5.4 Identify specific land uses that are needed to serve the citizens of and visitors to Hewitt, such as healthcare related land uses, hotels, recreation, and retail; establish ways in which the City can proactively attract these identified land uses.
- Obj 5.5 Ensure that the regulatory policies within the City's Zoning Ordinance and related map are consistent with current City needs and desires; establish ways in which the Ordinance can be regularly reviewed, and if necessary revise, the City's Zoning Ordinance to ensure that high standards are required for new nonresidential development.

STRATEGIC GOAL #6 OBJECTIVES - LOCAL ECONOMY

Enhance and expand the local economy by attracting and maintaining businesses in Hewitt. Ensure that Hewitt projects a positive visual image that makes the City attractive to quality businesses.

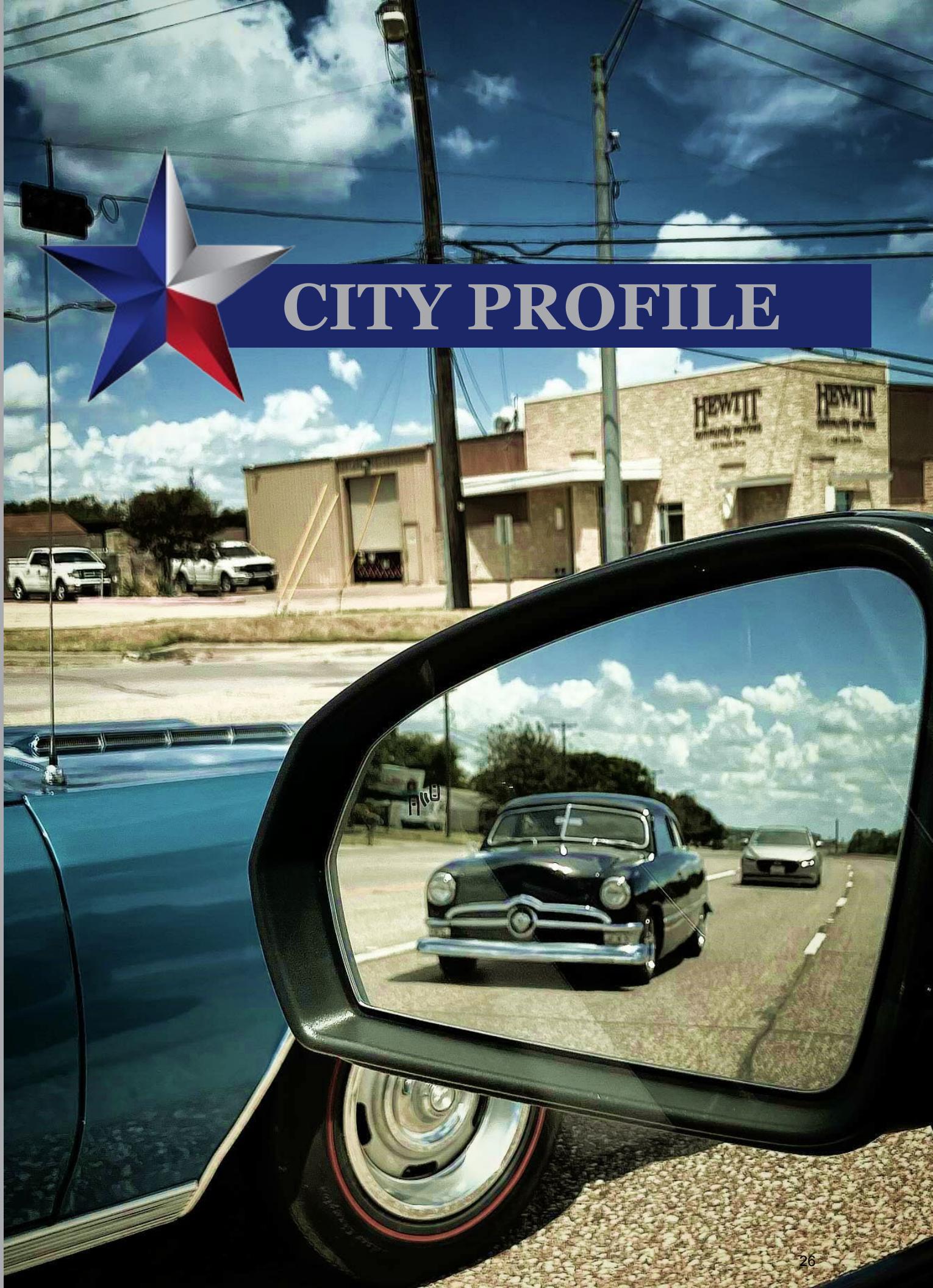
- Obj 6.1 Expand and diversify the City's tax base. Increase cooperation with private sector developers, regional economic development organizations, and economic development allies by providing assistance to developers with difficulties that may occur in the developing City.
- Obj 6.2 Create new jobs and expand the tax base. Establish economic indicators on the City's website to provide additional information to prospective and existing industries.
- Obj 6.3 Review current policies related to economic development, such as tax abatement, and revise such policies as necessary. Establish specific ways in which to actively market Hewitt as a premier location for target industries.
- Obj 6.4 Create a general marketing theme for Hewitt that emphasizes positive local characteristics such as quality of life, quality of labor force, competitive land prices and supportive City government.
- Obj 6.5 Research and investigate the ability of Hewitt to compete with surrounding communities for new business development and business retention; identify ways in which Hewitt can be increasingly competitive.

STRATEGIC GOAL #7 OBJECTIVES - POSITIVE INTERACTION

Foster a positive interaction with the public and encourage citizen involvement. Provide recreation opportunity for the population in Hewitt.

- Obj 7.1 Provide timely and accurate public information via the City's website. Improve awareness and understanding of City programs, services, and issues and promote a positive public image of the organization. Add City's approved Budget and Comprehensive Annual Financial Report to the City website.
- Obj 7.2 Make doing business with the City more user-friendly by offering services, such as paying for water bills, with the Internet.
- Obj 7.3 Ensure that the public is made aware of opportunity for involvement in local City activities, such as serving on various City Boards and Committees.
- Obj 7.4 Recognize the importance of recycling and the public benefit of local programs related to recycling.
- Obj 7.5 Recognize the importance of providing activities and facilities that will meet the needs of local growing and active people, and establish ways in which the City can participate in the provision of recreational activities.
- Obj 7.6 Recognize the importance of providing area for recreational activities, such as sports and family gatherings. Maintain the area with the standards of the City Council.

CITY PROFILE



CITY PROFILE

LOCATION OF HEWITT



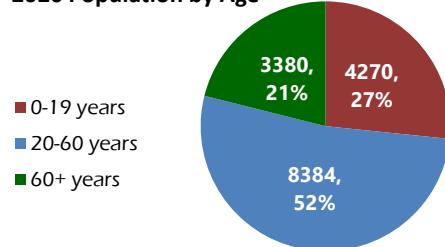
Hewitt is located five minutes south of downtown Waco on Interstate Highway 35. This location places our city within three hours driving time of ninety percent of the population of the State of Texas. This population, of over twenty-six million people provides an exceptional market for firms located in Hewitt.

- Distance to Austin - 95 Miles
- Distance to Dallas/Ft Worth - 106 Miles
- Distance to San Antonio - 184 Miles
- Distance to Houston - 186 Miles

DEMOGRAPHICS

- Hewitt has an estimated 2025 population of 17,104. an increase of 6.7% since the 2020 census of 16,026.
- Median age in Hewitt 37.1; median age in Texas 35.9
- 6.9 square miles; 4 miles of Interstate frontage
- 2025 estimated household income of \$100,767.
- 46.7% with an Associate's degree or higher
- 62.8% employment rate; 62.6% in Texas
- Housing Units 6,020

2020 Population by Age



FINANCIAL STATUS

- City Bond Ratings "AA" Standard & Poor's and "Aa3" from Moody's Investors
- Tax Year 2025 Assessed Market Value over \$2.171 billion
- Tax Rate 2025 Taxable Value over \$1.672 billion
- Loss of Revenue thru Exemptions \$2.7 million
- Loss of Revenue from Hewitt's 20% Homestead Exemption \$1.175 million
- Texas Sales Tax is 8.25%: State receives 6.25%; County receives .50%; City receives 1.50%.
- Of the 1.5% that the City receives, .50% is pledged to lower property taxes.
- Fiscal Year Sales Tax of \$4.5 million in FY 24/25.

CITY PROFILE

CITY ORGANIZATION

Hewitt is a home-rule City operating under a Council-Manager form of government. All powers of the City are vested in an elected Council, consisting of seven members who elect one of their members to become Mayor. The Council enacts local legislation, determines City policies and employs the City Manager.

The City Manager is the Chief Executive Officer and the head of the administrative branch of the City government. He is responsible to the Council for proper administration of all affairs of the City.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budget necessary to carry on specific activities and attain certain objectives.

Funds are further organized into functional groups called Departments. A department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police Department).

A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department (e.g. Animal Control is a Division of the Police Department).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Divisions within it, but are subject to the supervision and control of the City Manager.

COUNCIL MEETING INFORMATION

A City Council Meeting Is...

The process of making and amending laws, developing policy and making decisions for governing your city is made by citizens who have been elected by you and appointed to become Council members. The City Council meets on the first and third Monday of each month at 7:00 p.m.

The Agenda...

The Council follows a regular order of business in the conduct of its meeting. The agenda is prepared in advance and all available facts on the subjects are collected by the City Manager and/or a department head. Copies of the agenda are available in the City Secretary's office and the Council Chambers. The deadline for agenda items is 3 p.m. on Tuesday prior to the Council Meeting.

Council Action...

Business presented to the Council is processed by one of the following actions:

Ordinances: An ordinance or amendment to an ordinance is a "legislative act" and requires a majority vote by the Council, after which it is published. An ordinance is the most binding and permanent type of Council action and may be repealed or changed only by subsequent ordinance.

Resolutions: A resolution may be passed expressing the policy of the Council or directing certain types of administrative actions. It may be changed by a subsequent resolution.

Motions: A motion is ordinarily used to indicate majority approval of a procedural action, such as to approve a report or recommendation. It may also be used to authorize administrative officials to take certain actions. A motion usually authorizes the disposition of items of business on the agenda.

CITY ORGANIZATION

HISTORY OF HEWITT

In 1893 John Allison Warren purchased the township of Hewitt from John Blydenburg for \$4,911.64 and named it Hewitt after a director of the M.K.T. Railroad. He named the first street Warren and the second street Johnson, his wife's maiden name, and the streets are still so named.

The Missouri, Kansas & Texas (MKT) was the first railroad to enter Texas from the north after the Civil War. It ran southwest from Sedalia, Missouri across the Indian nation and into Texas via Denison in 1872. In 1882, a station was established six miles of Waco in what is now Hewitt. In 1884, the U.S. Post Office was opened.



The railroad brought prosperity to the town with loading docks for cotton and cattle. The town consisted of two general stores, a drugstore, a bank, a lumber yard, a blacksmith, two cotton gins, two churches, a public water works, a school and a post office.

Warren put in a lumber yard and the story goes that he would give a lot to families if the lumber for the house built on it came from his yard. Early families buying Hewitt lots and acreage from John Warren were:

J.H. Reynolds; P. Phillips; M.R. Chapman; U.S. Warren; R.B. Cooksey; C.K. Warren; C.N. Smith; and B.F. Sneed (for a store). Other early families were: Isham H. Earle; Dan Chapman; C.L. Cousins; George W. Bolger; Ervin Warren; George Blaton; John F. Chapman; John W. Harrison, a former Senator from Mississippi; John Waley; John Lewis; Jim Hardings; G.R. Trice; Tom Trice; Tom Lindsey; Ira Moore; J. Bradbury; Fred Wolfe; Nick Johnson; J.O. Rhea; John Attaway; Frank Attaway; M.A. Vaughan; Alton Broadway; Homer Attaway; John Bolger; Fred Hyman; C.O. Lloyd; Joe Bozarth; Ben Smiths; J. L. Byrds.

For almost a hundred years, growth was slow, and then in the 1970's it exploded, and in one year it grew 7.22% and was the fastest growing community in the nation. From 60 citizens in 1890, and 569 in 1970, Hewitt grew to 9,500 in 1990, 11,085 in 2000, 12,300 in 2010 and 16,026 in 2020.

For the first ninety years this was a farming community. Underlaid by a strip of Austin chalk several miles wide, which outcrops in Eddy and runs through Lorena and Hewitt, it weathers into rich black soil, and becomes the Blackland Prairie. Cotton, cattle, and corn thrived. For many years, Homer and Cleon Warren (grandsons of John A. Warren), ran a topnotch dairy on their farm near Hewitt. Cotton was sent to Waco in wagons or shipped out by railroad. By 1912 there was a cotton gin and two general stores.



Hallie Earle, M.D. was the first woman to practice medicine in Waco. She continued to live in Hewitt and drove to her office in Waco, having graduated from Baylor Medical School in Dallas and being licensed in 1907.

Hewitt has the oldest continuous weather reporting station in Texas that began in 1879 by Isham Harrison Earle and his daughter Hallie. The records date back to 1870. Dewitt Chapman took over in 1962. Homer Warren followed him and Chester Baxley followed Warren.

HISTORY OF HEWITT

HISTORY OF HEWITT

In 1890 a subscription or pay school was opened. A common school district was created in 1893 and all grades were in one building. New schools were built in 1902 and 1921.

In 1947 Hewitt and South Bosque consolidated to form Midway Independent School District.

Today Midway ISD is noted for traditional values, high academic achievement and a variety of extracurricular programs. Hewitt is within a short commute from multiple institutions of higher learning. Baylor University is nationally recognized for its academic divisions, which offer multiple undergraduate and graduate degrees. McLennan Community College is a junior college with a large curriculum. The Texas State Technical College System is headquartered in Waco and offers highly specialized, two-year, technical degrees.

The first church was built by the Baptists in 1895. The Methodists went to Stanford Chapel located several miles west until 1990 when they erected their own building. Between 1895 and 1900, there was a Union Sunday School which met in the Baptist church on Sunday afternoons and Methodist preachers spoke there on alternating Sundays.

Hewitt has the oldest continuous weather reporting station in Texas. It officially began in 1879 by Isham Harrison Earle and was continued by his daughter Hallie. The records date back to 1870. Dewitt Chapman took over in 1962. Homer Warren followed him and Chester Baxley followed Warren.

In 1899, D. L. Chapman began a city water system with one artesian well and a large storage tank next to the school. His son, E.R. Chapman, took over and ran the water company until selling it to Chester McLemore, who sold it to the city in 1985. Today, the city has the responsibility for water and sewer service and has several wells. The telephone company began as a community system.

The city was incorporated June 25, 1960 (73 voted for, 4 against). George C. Baxley was elected mayor and the councilmen were: M.P. Weatherby, Homer C. Warren, W.A. Grutezner, W.H. Hyman, and W.E. Wollard.

A Wet/Dry Election was held on November 4, 1972. Results were as follows: For 56; Against 119.

An Election was held in April 1982 to approve a Charter and become a Home-rule city. With a population well over 5,000, a total of 2,017 citizens voted: 181 For; 26 Against.

In April, 1985, the city purchased the Hewitt Water Company from the Chester McLemore family. There were 2,900 customers.

In November, 1991, a Bond Election was held: Proposition #1: 1/2 cent sales tax pledged to lower property tax rate: For 576, Against 390.



Hewitt School House in 1908

HISTORY OF HEWITT

The Hewitt Depot Restoration project was started in 1996 by previous Hewitt Chamber of Commerce Directors, Jeannie Woodard, De Smith, and Audie Adkins, to return the Hewitt depot from a location in the City of Woodway to a site near the original depot. Prior to the donation of the building to the City of Hewitt, the depot was badly damaged by fire, which along with age and neglect, destroyed some of the architectural features of the building; however, much of the exterior was able to be restored. This delayed the restoration and increased the costs. Nevertheless, the volunteers and city continued the construction.



The project was completed in 2005 and includes a paved parking area and a deck as attached to the depot originally. A Dedication Ceremony held on August 30, 2005 was attended by donors, city council and city staff. The Depot is home to the Hewitt Chamber of Commerce.

"The Hewitt Comprehensive Plan 2022" was developed by the City of Hewitt during 2002 and adopted in April 2003. This plan can be defined as a long-range planning tool that is intended to be used by the city staff, decision-makers and citizens to direct the growth and physical development of a community. This plan sets forth a general pattern of land use, transportation corridors, housing and public parks. Its primary purpose is to permit the City to consciously consider and shape its own future.

The Public Safety Facility broke ground in November of 2013. It is located at 100 Patriot Court. This new facility houses both the Police and the Fire Departments. The facility was constructed using almost exclusively local vendors and is over 21,000 square feet. The facility allows both departments much more room to grow.



Public Safety Facility

The new City Hall and Library broke ground in March of 2015. The building was completed in March of 2016. It is located next to the Public Safety Facility at 200 Patriot Court. This new building houses both the Hewitt Public Library and City Hall.

City Hall and Library Building



HISTORY OF HEWITT

BUDGET PROCESS



BUDGET PROCESS



THE BUDGET PROCESS

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the budget process must begin months before. In April, Department Heads begin their budget. Department Heads prepare an updated five year strategic plan for presentation to Council.

In May, while the Departments are preparing their budget requests, the City Manager, Finance Director and Human Resources plan staffing and calculate personnel costs. The Finance Director prepares the budget for debt service and revenue projections. The City Manager proposes the projected property tax rate based on taxable values and calculated tax rates. Department heads propose any increases in water, wastewater, drainage, solid waste or other fees. This data forms a preliminary "first draft" of the proposed budget. At this stage, the budget is usually unbalanced; that is departmental requests, personnel costs and debt service requirements are usually greater than anticipated revenues.

After receiving the first-draft budget, the City Manager conducts a series of meetings with the individual Department Heads to review and discuss their budget requests. These meetings are held in June and help the City Manager formulate his priorities and work agenda.

Economic conditions are at all times the background upon which the overall city budget is created. Living in an uncertain world, the City Council, City Manager, and staff discuss the economic factors that affect our city; whether it is the price of crude oil which affects the price of fuel and electricity or whether it is the global monetary condition which affects the cost of borrowing for equipment and capital projects and the interest earned on investments and pension funds. Included also in this discussion is any mandate from federal or state authorities affecting police, fire, water, tax, borrowing, water, wastewater or permits/code enforcement services.

In June, the City Manager presents a proposed budget to Council. State law and the City Charter require that a public hearing is published in the local newspaper, and the hearing is held during a regular City Council meeting. This hearing provides an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

A series of City Council budget workshops are held in July and August. These workshops are opened to the public and are posted per open meetings law. Information as to date and time can be found in the local media and on the city website.

The workshops allow the City Council to receive input on the budget from the City Manager, Departments, and any other Study presenters. It is through these workshops, as well as discussions with City staff, that the Council forms its priorities and work program for the proposed budget.

In August, after the public hearings, the City Council votes on the adoption of the budget. If the budget is not accepted and formally approved by the City Council before September 30, the prior year's budget is deemed to have been finally adopted by the Council until such time as the Council adopts a budget. The City does not do post-adoption amendments to the budget.

THE BUDGET PROCESS

Budget Calendar

The following are the procedures and timeline followed by the city in the budget process:



- Apr** Strategic plan is updated and the preliminary tax roll is received.
- Mar** The budget creation begins, and the strategic plan is finalized. Capital projects are identified and expectations deadline for all budget requests is made.
- June** Council authorizes any proposed notice of intention resolution. The first week of June is the deadline for review with city manager.
- July** Before the end of June, the proposed budget is submitted to the council for review. Certified tax values are received by July 25th and the tax assessor calculates the final certified tax rates. City publishes the required budget notice.
- August** The city council takes a record vote setting the ceiling on the tax rate. There is a public hearing on the budget and two meetings on the tax rate. The tax assessor publishes the required tax notice. By the end of August, the final public hearing adopts the budget and tax rate.
- October** October 1, the new year budget becomes effective.

BUDGET CALENDAR

THE CAPITAL BUDGET PROCESS

The evolution of capital projects occurs with the development of the annual operation budget. Departments are required to describe and quantify any impact of requested projects on the operating budget. Additionally, for substantial new development projects, management is asked to quantify the annual maintenance costs and specify the funding sources for these ongoing costs.

CAPITAL BUDGET PROCESS

A schedule of the Capital Improvements Plan (CIP) planning process and the annual capital improvements budget process follows. The capital budget is developed concurrently with the operating budget and is integrated into the City budget.

October through January

Capital Improvement Project List is reviewed and updated by City Engineer. A meeting with the City Engineer, City Manager, and designated Department Heads is called to go over the updated project list. Questions are asked and priorities are projected. New projects are added as they become apparent or as requested by City Council.

February through April

Capital Improvement Project List, regardless of funding source, are used to develop a long-range Capital program guided by City plans, their internal work programs, and capital improvement priorities. The capital needs program identifies projects, costs, and whether the projects are proposed to be funded in the next five years or require long-term financing.

May through June

Departments prepare a capital outlay request titled '5 Year Strategic Plan' based on projects identified in their program for the following year. They provide more scope detail and refine cost estimates. City Manager reviews and Department heads present their Plans to City Council. City Manager drafts a proposed budget based on established criteria and revenue constraints.

June through July

Management reviews these written presentations to understand the priority initiatives of the departments and to determine the funding requirements, then works on strategies for immediate or long-term funding. These strategies include evaluating assets; projecting future annual revenues; and exploring financing options.

August thru September

Management reviews the capital improvements budget with each department head and makes recommendations to the City Council. The City Council reviews and approves any capital outlay financing proposed in the budget.

BUDGET SUMMARY SECTION

Section 2 of 4 Sections

- 1. Introductory**
- 2. *Budget Summary***
- 3. Financial**
- 4. Supplemental**

Includes:

- Information on Funds**
- All Fund Summaries**
- Operating Fund Summaries**



BUDGET SUMMARY SECTION

ALL FUNDS SUMMARY SECTION

The **All Funds Section** contains exhibits and charts which summarize the entire City budget, including revenues and expenditures for the Operating Funds, Special Revenue Funds and Capital Projects Funds. Fund structure charts precede the All Funds Section.

OPERATING FUNDS SUMMARY SECTION

The **Operating Funds Section** contains the heart of the Budget, which is the Operating Funds, i.e. the General Fund and the Utility Fund. The Operating Funds subsection begins with an Overview. Within the Operating Funds subsection are three schedules presenting informative detail of the Operating Fund Budgets. Further detail is given in the **Financial Section**.

BUDGET SUMMARY SECTION

FUND STRUCTURE**Governmental Funds****Proprietary Funds****General Fund****GF Capital Funds****Hotel Fund****PEG Fund****Child Safety****Utility Fund****UF Capital Funds****Drainage Fund****CLFRF Capital Fund****OPERATING FUNDS****GOVERNMENTAL FUNDS**

The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the General Fund is a catch-all for general governmental purposes. The General Fund contains activities commonly associated with municipal government, such as police and fire protection, libraries, parks and recreation.

PROPRIETARY FUNDS

Includes the Enterprise Fund, i.e. Utility Fund. A governmental accounting fund in which the services provided, such as water and wastewater services, are financed and operated similarly to those in private business. The intent is that the costs of providing these services be recovered through user charges (i.e. Utility billing).

SPECIAL REVENUE FUNDS**DRAINAGE FUND**

A fund established as specifically dedicated for stormwater, i.e. 'drainage' improvements. Drainage fees are used to cover expenses related to maintaining and improving drainage infrastructure throughout the City. The cost of providing this service is recovered thru user charges.

HOTEL FUND

A fund where revenue collected from hotels within the City is used to promote 'heads in beds' where sponsored activities draw those from outside the City of stay in their hotels.

CLFRF FUND

A fund set up to handle the American Rescue Plan Act revenue is held and spent on accepted projects.

PEG FUND

A fund set up to accumulate funds for Professional, Educational and Government funds received from cable franchisors at 1% of revenue. Funds can only be spent on specified expenses.

CHILD SAFETY FEES FUND

A fund set up to accumulate funds collected and received from McLennan County annually. Funds are restricted on their use.

CAPITAL PROJECT FUNDS

The City uses five separate capital projects funds to account for resources to be used for the acquisition and construction of major infrastructure assets, usually projects that extend over more than one fiscal year. There are two General Fund Capital Project funds and one Utility Capital Project fund.

FUND STRUCTURE

ENTITY-WIDE MATRIX OF FUNDS & DEPARTMENTS

General Fund		Utility Fund		Drainage Fund		Hotel Fund, Peg Fund, CLFRF Fund, CSF Fund	Capital Project Funds
Police Department	Includes administration, patrol, detectives, school resource officers, communications, animal control, & code enforcement	Maintenance	Includes maintenance, repair, monitoring, and reporting of water and wastewater	Drainage Department	Storm water drainage maintenance and repair	No Personnel	No Personnel
General Services	Includes parks, street, facilities & grounds maintenance	Administration	No personnel				
Fire Department	Fire suppression	Utility Billing	Includes personnel that take payments, open new accounts, refund deposits and bill for services				
Library	Public library services						
Administration	Includes city manager, assistant city manager, city secretary, assistant to the city manager and city council						
Community Development	Includes permitting, zoning, and economic development						
Finance Department	Includes finance, accounting, investments, risk, payroll, budgeting, audit and debt						
Municipal Court	Court administration						
HR/Civil Service	Human resources/civil service administration						

* **All funds are appropriated and included in audited financial statements.**

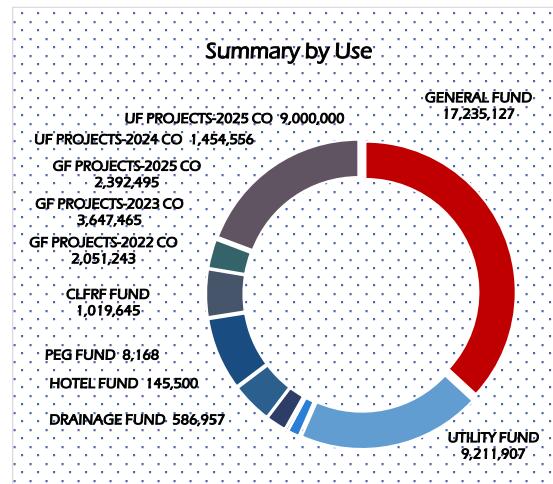
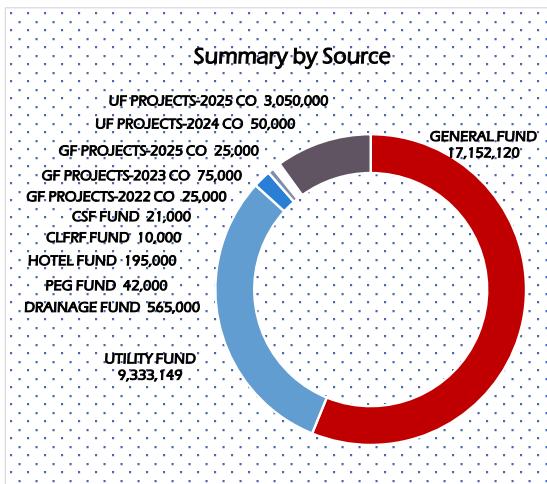
ALL FUNDS



ALL FUNDS

ALL FUNDS SUMMARY MATRIX

	Estimated Beginning Balance	Estimated Revenues	Estimated Expenses	Estimated Ending Balances	Operating Reserves (90 Days)	Balance Over (Under)
OPERATING FUNDS						
GENERAL FUND	10,801,774	17,152,120	(17,235,127)	10,718,767	(3,283,827)	7,434,940
UTILITY FUND	6,112,804	9,333,149	(9,211,907)	6,234,046	(1,548,119)	4,685,927
OPERATING FUNDS	16,914,578	26,485,269	(26,447,034)	16,952,813	(4,831,946)	12,120,867
SPECIAL REVENUE FUNDS						
DRAINAGE FUND	651,539	565,000	(586,957)	629,582	-	629,582
HOTEL FUND	420,261	195,000	(145,500)	469,761	-	469,761
PEG FUND	572,328	42,000	(8,168)	606,160	-	606,160
CSF FUND	203,132	21,000	-	224,132	-	224,132
CLFRF FUND	1,009,645	10,000	(1,019,645)	-	-	-
SPECIAL REVENUE	2,856,905	833,000	(1,760,270)	1,929,635	-	1,929,635
CAPITAL PROJECT FUNDS						
GF PROJECTS-2022 CO	2,341,668	25,000	(2,051,243)	315,425	-	315,425
GF PROJECTS-2023 CO	4,541,991	75,000	(3,647,465)	969,526	-	969,526
GF PROJECTS-2025 CO	3,000,000	25,000	(2,392,495)	632,505	-	632,505
UF PROJECTS-2024 CO	1,527,022	50,000	(1,454,556)	122,466	-	122,466
UF PROJECTS-2025 CO	6,000,000	3,050,000	(9,000,000)	50,000	-	50,000
CAPITAL FUNDS	17,410,681	3,225,000	(18,545,759)	2,089,922	-	2,089,922
TOTAL FUNDS						
TOTAL FUNDS	37,182,164	30,543,269	(46,753,063)	20,972,370	(4,831,946)	16,140,424



Note: Required Reserve are equal to 90 days of operating expenses, excluding debt service and capital outlay, in the General and Utility Operating funds. The City also maintains a separate 90 day reserve for debt service in each fund.

ALL FUNDS REVENUE & EXPENDITURES BY FUND TYPE
Annual Budget FY 2025-2026

REVENUES					
	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
General Fund	13,792,810	13,199,356	12,427,223	13,543,590	11,565,230
General Debt Service Fund	3,359,310	2,977,644	2,977,644	3,168,874	3,161,295
Total General Fund Revenue	17,152,120	16,177,000	16,177,000	16,712,464	15,111,191
Utility Fund	6,536,716	6,368,054	6,368,054	7,204,177	6,047,398
Utility Fund Debt Service	2,796,433	2,221,946	2,221,946	1,376,984	2,037,602
Total Utility Fund Revenue	9,333,149	8,590,000	8,590,000	8,581,161	8,085,000
Total Operating Funds Revenue	26,485,269	24,767,000	24,767,000	25,293,625	23,196,191
Drainage Fund	565,000	568,000	568,000	571,061	571,061
Hotel Fund	195,000	188,000	188,000	210,154	210,154
CLRFF Fund	10,000	28,577	28,577	108,805	108,805
PEG Fund	42,000	42,000	42,000	48,703	48,703
CSF Fund	21,000	21,000	21,000	27,187	27,187
Total Special Revenue	833,000	847,577	847,577	965,910	965,910
GF Capital Projects-2017 C.O.	-	-	-	1,416	1,416
GF Capital Projects-2022 C.O.	25,000	71,864	71,864	173,916	173,916
GF Capital Projects-2023 C.O.	75,000	165,162	165,162	326,792	326,792
GF Capital Projects-2025 C.O.	25,000	3,054,586	3,054,586	-	-
UF Capital Projects-2024 C.O.	50,000	92,967	92,967	5,122,654	874
UF Capital Projects-2025 C.O.	3,050,000	6,110,089	6,110,089	-	-
Total Capital Projects Revenue	3,225,000	9,494,668	9,494,668	5,624,778	502,998
Total Revenue	30,543,269	35,109,245	35,109,245	31,884,313	24,665,099
EXPENSES					
	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
General Fund	13,875,817	13,192,863	12,420,730	11,714,565	11,539,678
General Debt Service Fund	3,359,310	2,977,644	2,977,644	3,168,874	3,161,295
Total General Fund Expenditures	17,235,127	16,170,507	15,398,374	14,883,439	14,700,973
Utility Fund	6,989,961	6,483,716	6,299,372	4,993,386	5,727,038
Utility Debt Service Fund	2,221,946	2,037,602	2,221,946	2,170,690	2,037,602
Total Utility Fund Expenses	9,211,907	8,521,318	8,521,318	7,164,076	7,764,640
Total Operating Funds Expenses	26,447,034	24,691,825	23,919,692	22,047,515	22,465,613
Drainage Fund	586,957	567,226	567,226	323,403	323,403
Hotel Fund	145,500	109,500	109,500	127,995	127,995
CLRFF Fund	1,019,645	53,675	53,675	2,606,951	2,606,951
PEG Fund	8,168	6,000	6,000	6,020	6,020
CSF Fund	-	-	-	-	-
Total Special Revenue	1,760,270	736,401	736,401	3,064,369	3,064,369
GF Capital Projects-2017 C.O.	-	-	-	292,919	292,919
GF Capital Projects-2022 C.O.	2,051,243	150,681	150,681	1,754,314	1,754,314
GF Capital Projects-2023 C.O.	3,647,465	1,766,482	1,766,482	204,399	204,399
GF Capital Projects-2025 C.O.	2,392,495	54,586	54,586	-	-
UF Capital Projects-2024 C.O.	1,454,556	3,350,076	3,350,076	359,698	359,698
UF Capital Projects-2025 C.O.	9,000,000	110,089	110,089	-	-
Total Capital Projects Expenses	18,545,759	5,431,914	5,431,914	2,611,330	2,611,330
Total Expenses	46,753,063	30,860,140	30,088,007	27,723,214	28,141,312

ALL FUNDS REVENUE & EXPENDITURES BY FUND TYPE

ALL FUNDS-SUMMARY of SOURCES & USES-3 Years

	FY 2026 BUDGET				FY 2025 ESTIMATE				FY 2024 ACTUAL			
Beginning Fund Balance	17,148,016	2,856,905	17,410,681	37,415,602	17,427,388	2,745,729	13,347,927	33,521,044	16,081,278	4,844,188	10,042,976	30,968,442
REVENUES	Operating Funds	Special Revenue	Capital Projects	Total	Operating Funds	Special Revenue	Capital Projects	Total	Operating Funds	Special Revenue	Capital Projects	Total
Ad Valorem Tax-Operations	5,771,203	-	-	5,771,203	5,372,607	-	-	5,372,607	4,842,387	-	-	4,842,387
Ad Valorem Tax-Debt Service	3,173,693	-	-	3,173,693	2,975,741	-	-	2,975,741	3,105,791	-	-	3,105,791
Sales & Use Tax	4,320,000	-	-	4,320,000	4,320,000	-	-	4,320,000	4,836,146	-	-	4,836,146
Franchise Fees	966,500	-	-	966,500	963,500	-	-	963,500	936,907	-	-	936,907
Intergovernmental	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000
Fines & Penalties	295,000	-	-	295,000	284,500	-	-	284,500	329,836	-	-	329,836
Permits Revenue	120,500	185,000	-	305,500	120,500	185,000	-	305,500	136,525	194,273	-	330,798
All Other Revenues	2,813,373	108,000	3,225,000	6,146,373	1,830,152	118,577	9,494,668	11,443,397	2,366,863	228,505	5,624,778	8,220,146
Charges for Services	8,025,000	540,000	-	8,565,000	7,900,000	544,000	-	8,444,000	7,739,170	543,132	-	8,282,302
Total Revenues	26,485,269	833,000	3,225,000	30,543,269	24,767,000	847,577	9,494,668	35,109,245	25,293,625	965,910	5,624,778	31,884,313
Total Available Funds	43,633,285	3,689,905	20,635,681	67,958,871	42,194,388	3,593,306	22,842,595	68,630,289	41,374,903	5,810,098	15,667,754	62,852,755
EXPENSES	Operating Funds	Special Revenue	Capital Projects	Total	Operating Funds	Special Revenue	Capital Projects	Total	Operating Funds	Special Revenue	Capital Projects	Total
Personnel	12,106,730	359,410	-	12,466,140	11,125,383	341,462	-	11,466,845	9,808,729	246,726	-	10,055,455
Supplies	581,400	40,000	-	621,400	168,062	40,000	-	208,062	787,377	28,372	-	815,749
Maintenance	1,027,900	22,600	-	1,050,500	1,167,123	22,600	-	1,189,723	1,031,605	46,519	-	1,078,124
Services	4,611,755	172,188	-	4,783,943	4,638,300	133,936	-	4,772,236	4,016,716	135,801	-	4,152,517
Debt Service	6,155,743	19,427	-	6,175,170	5,199,590	44,728	-	5,244,318	4,545,858	-	-	4,545,858
Capital Outlays	963,506	1,146,645	18,545,759	20,655,910	1,159,929	153,675	5,431,914	6,745,518	857,230	2,606,951	2,611,330	6,075,511
Transfers	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000
Total Expenses	26,447,034	1,760,270	18,545,759	46,753,063	24,458,387	736,401	5,431,914	30,626,702	22,047,515	3,064,369	2,611,330	27,723,214
Net Income (Loss)	38,235	(927,270)	(15,320,759)	(16,209,794)	308,613	111,176	4,062,754	4,482,543	3,246,110	(2,098,459)	3,013,448	4,161,099
Total Fund Balance	17,186,251	1,929,635	2,089,922	21,205,808	17,736,001	2,856,905	17,410,681	38,003,587	19,327,388	2,745,729	13,056,424	35,129,541
Transfers to Capital Projects	-	-	-	-	(587,985)	-	-	(587,985)	(1,900,000)	-	-	(1,900,000)
Total Fund Balance	17,186,251	1,929,635	2,089,922	21,205,808	17,148,016	2,856,905	17,410,681	37,415,602	17,427,388	2,745,729	13,056,424	33,229,541
Less: 90 Day Reserves	(4,831,946)	-	-	(4,831,946)	(4,552,542)	-	-	(4,552,542)	(4,202,563)	-	-	(4,202,563)
Ending Fund Balance	12,354,305	1,929,635	2,089,922	16,373,862	12,595,474	2,856,905	17,410,681	32,863,060	13,224,825	2,745,729	13,056,424	29,026,978

ALL FUNDS-SUMMARY of SOURCES & USES-3 Years

OPERATING FUNDS



OPERATING FUNDS - OVERALL VIEW

The City's overall financial position is very sound. The 90 day reserves in both operating funds, the General Fund and the Utility Fund, are fully funded and will continue to be monitored. This monitoring is accomplished through daily, monthly, and continuous review of budget performance and of long-range projections.

OPERATING FUNDS ARE THE "WORKHORSE" FUNDS. FOR THE CITY OF HEWITT, THEY ARE THE FUNDS WITH EMPLOYEES.

THERE ARE TWO FUNDS THAT MAKE UP THE OPERATING FUNDS: THE GENERAL FUND & THE UTILITY FUND.

THE GENERAL FUND IS USED TO ACCOUNT FOR ALL REVENUES AND EXPENDITURES RELATING TO THE GENERAL OPERATIONS OF THE CITY NOT ACCOUNTED FOR IN OTHER FUNDS.

THE UTILITY FUND IS USED TO ACCOUNT FOR REVENUES AND EXPENSES OF PROVIDING WATER AND WASTEWATER SERVICES TO ITS CUSTOMERS. THE INTENT IS THAT THE COSTS OF THESE SERVICES GET RECOVERED THROUGH USER CHARGES, i.e. CUSTOMER CHARGES.

OPERATING FUNDS - TOTAL REVENUES AND EXPENSES

FY 25-26: Budgeted Revenues, \$26,485,269; Budgeted Expense, \$26,447,034.

FY 24-25: Budgeted Revenues, \$24,767,000; Budgeted Expenses, \$24,691,825.

The following discussion issues are considered when budgeting for the operation of the General Fund for the upcoming budget year and in the future.

GENERAL FUND-The City's Chief OPERATING FUND

The General Fund is the major fund in most cities. While other funds tend to be restricted to a single purpose, the general fund is a catch-all for general governmental purposes. The General Fund contains the activities commonly associated with municipal government, such as police and fire protection, libraries, parks and recreation, municipal court and administration. Therefore, property taxes (also referred to as ad valorem taxes) are set to provide for the maintenance and operation of the City and the payment of debt pledged by the tax revenue.

GENERAL FUND REVENUE

FY 25-26 General Fund Revenue budgeted is \$17,152,120 as compared to FY 24-25 Revenue budgeted of \$16,177,000, an increase of \$975,120 or 6.0%.

OVERALL VIEW

OPERATING FUNDS - OVERALL VIEW

GENERAL FUND REVENUE CHANGES

Revenue Source	FY 25-26 Budget	FY 24-25 Budget	\$ Change	% Change
Ad Valorem Taxes-Operations	5,771,203	5,372,607	398,596	7.4%
Ad Valorem Taxes-Debt Service	3,173,693	2,975,741	197,952	6.7%
Sales Tax	4,320,000	4,320,000	-	0.0%
Franchise Fees	966,500	963,500	3,000	0.3%
Intergovernmental	1,000,000	1,000,000	-	--
Public Safety	120,000	120,000	-	--
Permit	120,500	120,500	-	--
SRO Reimbursement	20,000	18,968	1,032	5.4%
Interest	500,000	375,000	125,000	33.3%
Miscellaneous	1,160,224	910,684	249,540	27.4%
Total Changes	17,152,120	16,177,000	975,120	6.0%

GENERAL FUND EXPENDITURES

FY 25-26 General Fund Expenditures budgeted is \$17,235,127 as compared to FY 24-25 Expenditures budgeted of \$16,170,507, an increase of \$1,064,620 or 6.6%.

GENERAL FUND EXPENDITURE CHANGES

BY DEPT	FY 25-26 Budget	FY 24-25 Budget	\$ Change	% Change
Expenditure Source	Budget	Budget	\$ Change	% Change
Police Department	5,910,344	5,975,396	(65,052)	-1.1%
General Services	1,485,444	1,284,681	200,763	15.6%
Fire Department	2,929,312	2,685,640	243,672	9.1%
Hewitt Public Library	1,087,066	940,104	146,962	15.6%
GF Administration	1,116,765	1,033,056	83,709	8.1%
Community Development	475,021	430,660	44,361	10.3%
Finance Department	504,864	488,863	16,001	3.3%
Municipal Court	150,582	146,449	4,133	2.8%
Human Resources	216,419	208,014	8,405	4.0%
GF LT Debt Service	3,359,310	2,977,644	381,666	12.8%
Totals	17,235,127	16,170,507	1,064,620	6.6%

Within the Expenditures, we continue funding 24/48 full-time fire service, continue funding civil service affecting 31 sworn officers, continue funding the McLennan County Health District, Tax Appraisal District and the Waco Humane Shelter. In addition, the council approved a 2% cost of living adjustment and a 2% step pay increase along with market increases in salaries.

BY TYPE OF EXPENSE	FY 25-26 Budget	FY 24-25 Budget	\$ Change	% Change
Expenditure Source	Budget	Budget	\$ Change	% Change
Personnel	10,979,798	10,228,857	750,941	7.3%
Supplies	403,900	513,423	(109,523)	-21.3%
Maintenance	381,200	233,500	147,700	63.3%
Services	1,370,413	1,308,654	61,759	4.7%
Capital Outlay	740,506	908,429	(167,923)	-18.5%
LT Debt Service	3,359,310	2,977,644	381,666	12.8%
Total Changes	17,235,127	16,170,507	1,064,620	6.6%

OVERALL VIEW

OPERATING FUNDS - OVERALL VIEW

TAX RATE INFORMATION

APPRAISED TAX VALUE

Tax appraisals are performed by the McLennan County Tax Appraisal District. The Certified Values are received by July 25th. The Certified Taxable Value for the Tax Year 2025 (FY 25-26) is \$1,672,790,542 as compared to Tax Year 2024 (FY 24-25) of \$1,569,092,759, an increase of \$103,697,783 or 6.6 %.

TAX RATES CALCULATED FROM CERTIFIED TAX VALUES

Tax Rates are calculated by the McLennan County Tax Assessor's Office.

The No New Revenue & Voter Approval Rate	The Debt Rate and the Operations Rate	The De Minimus Rate	Adopted Tax Rate
<p>The No New Revenue Tax (formerly known as the Effective Tax), adjusted for Sales Tax, is .524443; prior year: .520038.</p> <p>The Voter Approval Rate (formerly known as the Rollback Rate) is the "ceiling" for cities over 30,000 in population and is .553760; prior year \$.528031.</p>	<p>The I&S Rate or Interest & Sinking Rate is the rate needed to meet the city's general fund debt obligations. The I&S Rate is .189732; prior year: .189656.</p> <p>The NNR M&O or NNR Maintenance and Operations Rate is the portion of the tax rate that funds the operations of the General Fund. The NNR M&O Rate is .341149; prior year .317559.</p>	<p>For cities under 30,000 in population, the De Minimus rate is the rate equal to the sum of the no-new-revenue M&O rate plus the rate that will raise \$500,000 plus the current debt rate for a taxing unit. The De Minimus rate is \$.560772; prior year \$.539082.</p>	<p>The Adopted Tax Rate for FY 25-26 is \$.539082. The Adopted Tax Rate is made up of the Debt Rate of \$.189732 and M&O Rate of \$.349350.</p>

CURRENT YEAR TAX INFORMATION

The FY 25-26 budget is formulated on the ad valorem tax rate of \$.539082 per \$100 of taxable value. The City gives a 20% tax exemption to residential homeowners. This is the maximum allowed in Texas. The City also pledges 1/3 of all sales tax collected toward lowering the property tax rate. This equates to a 10 cent reduction in the tax rate. For residential homeowners the "true" tax rate is \$.43.

FUND BALANCES

In the Operating funds, both General Fund and Utility Fund, the City's policy is to maintain a minimum of 90 days of current year's expenses, net of debt service or capital outlay, as a reserve fund balance. In addition, both funds also carry 90 days of debt service reserves.

OVERALL VIEW

OPERATING FUNDS - OVERALL VIEW

UTILITY FUND - the City's Other OPERATING FUND

The Utility Fund is the second of the two Operating Funds. It is used to account for water and wastewater revenues and expenses relating to the enterprise of providing these services to its customers. The intent is that the costs of these services are recovered through user charges.

UTILITY FUND REVENUE

FY 25-26 Utility Fund Revenue budgeted is \$9,333,149 as compared to FY 24-25 Revenue budgeted of \$8,590,000, an increase of \$743,149 or 8.7%.

UTILITY FUND REVENUE CHANGES

Revenue Source	FY 25-26 Budget	FY 24-25 Budget	\$ Change	% Change
Water Revenue	4,750,000	4,700,000	50,000	1.1%
Sewer Revenue	3,275,000	3,200,000	75,000	2.3%
Water Tap/Meter	35,000	40,000	(5,000)	-12.5%
Interest	350,000	350,000	-	0.0%
Penalties & Fees	160,000	150,000	10,000	6.7%
Miscellaneous	763,149	150,000	613,149	408.8%
Total Changes	9,333,149	8,590,000	743,149	8.7%

UTILITY FUND EXPENSES

FY 25-26 Utility Fund Expenses budgeted is \$9,211,907 as compared to FY 24-25 Expenses budgeted of \$8,521,318, an increase of \$690,589 or 8.1%.

UTILITY FUND EXPENSE CHANGES

BY DEPT	FY 25-26	FY 24-25		
Expense Source	Budget	Budget	\$ Change	% Change
Maintenance	4,907,001	4,826,342	80,659	1.7%
Administration	1,129,432	1,121,531	7,901	0.7%
Utility Billing	379,041	351,499	27,542	7.8%
LT Debt Service	2,796,433	2,221,946	574,487	25.9%
Total Changes	9,211,907	8,521,318	690,589	8.1%

UTILITY FUND EXPENSE CHANGES

BY TYPE OF EXPENSES	FY 25-26	FY 24-25		
Type of Expense	Budget	Budget	\$ Change	% Change
Personnel	1,126,932	896,526	230,406	20%
Supplies	177,500	168,000	9,500	5%
Maintenance	646,700	653,700	(7,000)	-1%
Services	3,241,342	3,329,646	(88,304)	-3%
Capital Outlay	223,000	251,500	(28,500)	-13%
Transfers	1,000,000	1,000,000	-	0%
LT Debt Service	2,796,433	2,221,946	574,487	21%
Total Changes	9,211,907	8,521,318	690,589	8.1%

OVERALL VIEW

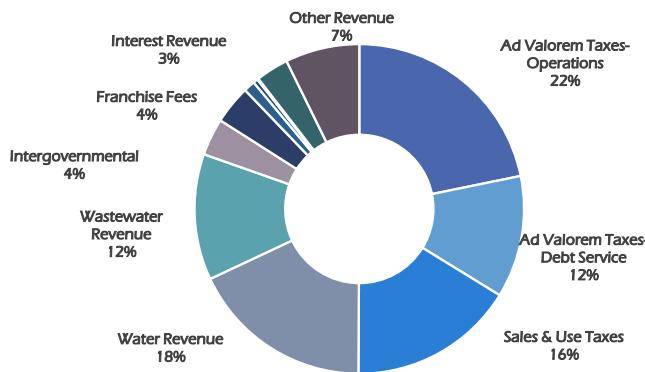
OPERATING FUNDS - REVENUE SUMMARY

OPERATING REVENUES					
	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
GENERAL FUND	17,152,120	16,177,000	16,177,000	16,712,464	15,111,191
UTILITY FUND	9,333,149	8,590,000	8,590,000	8,581,161	8,085,000
TOTAL REVENUES	\$ 26,485,269	\$ 24,767,000	\$ 24,767,000	\$ 25,293,625	\$ 23,196,191

OPERATING EXPENSES					
	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
GENERAL FUND	13,875,817	13,192,863	13,192,863	13,514,565	11,539,678
UTILITY FUND	6,415,474	6,299,372	6,299,372	5,787,092	5,727,038
DEBT SERVICE	6,155,743	5,199,590	5,199,590	2,745,858	5,198,897
TOTAL EXPENDITURES	\$ 26,447,034	\$ 24,691,825	\$ 24,691,825	\$ 22,047,515	\$ 22,465,613
NET INCOME (LOSS)	38,235	75,175	75,175	3,246,110	730,578

OPERATING REVENUES -RECAP

OPERATING REVENUES					
	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Ad Valorem Taxes-Operations	5,771,203	5,372,607	5,372,607	4,842,387	4,711,530
Ad Valorem Taxes-Debt Service	3,173,693	2,975,741	2,975,741	3,105,791	3,161,295
Sales & Use Taxes	4,320,000	4,320,000	4,320,000	4,836,146	3,865,000
Water Revenue	4,750,000	4,700,000	4,700,000	4,580,689	4,500,000
Wastewater Revenue	3,275,000	3,200,000	3,200,000	3,158,481	3,100,000
Franchise Fees	966,500	963,500	963,500	936,907	943,500
Intergovernmental	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fines & Penalties	295,000	284,500	284,500	329,836	269,500
Licenses & Permits	120,500	120,500	120,500	136,525	120,500
Tap Fees	35,000	40,000	40,000	31,430	40,000
Interest Revenue	850,000	725,000	725,000	1,265,947	675,000
Other Revenue	1,928,373	1,065,152	1,065,152	1,069,486	809,866
TOTAL REVENUES	\$ 26,485,269	\$ 24,767,000	\$ 24,767,000	\$ 25,293,625	\$ 23,196,191



See OPERATING EXPENSES BY TYPE on next page

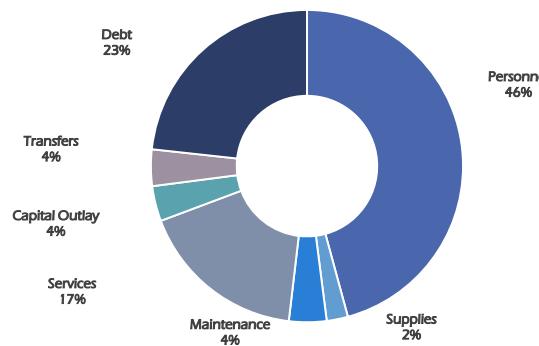
OPERATING FUNDS - EXPENSE SUMMARY

OPERATING EXPENSES -RECAP By Department

	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
POLICE DEPARTMENT	5,910,344	5,975,396	5,394,018	5,199,564	4,984,339
GENERAL SERVICES	1,485,444	1,284,681	1,232,986	1,174,819	1,158,578
FIRE DEPARTMENT	2,929,312	2,685,640	2,563,507	2,276,033	2,368,545
MUNICIPAL LIBRARY	1,087,066	940,104	923,177	882,890	901,126
ADMINISTRATION	1,116,765	1,033,056	1,033,056	1,002,651	997,616
COMMUNITY DEVELOPMENT	475,021	430,660	430,660	381,663	388,687
FINANCE DEPT	504,864	488,863	488,863	468,474	414,999
MUNICIPAL COURT	150,582	146,449	146,449	136,270	136,581
HUMAN RESOURCES	216,419	208,014	208,014	192,201	189,207
GF DEBT SERVICE	3,359,310	2,977,644	2,977,644	3,168,874	3,161,295
TOTAL GENERAL FUND	17,235,127	16,170,507	15,398,374	14,883,439	14,700,973
UF MAINTENANCE	4,907,001	4,826,342	4,826,342	4,337,468	4,277,420
UF ADMINISTRATION	1,129,432	1,121,531	1,121,531	1,122,385	1,121,840
UTILITY BILLING	379,041	351,499	351,499	327,239	327,778
UF DEBT SERVICE	2,796,433	2,221,946	2,221,946	1,376,984	2,037,602
TOTAL UTILITY FUND	9,211,907	8,521,318	8,521,318	7,164,076	7,764,640
TOTAL OPERATING EXPENSES	26,447,034	24,691,825	23,919,692	22,047,515	22,465,613

OPERATING EXPENSES -RECAP By Type of Expense - 2026 Budget

	Personnel	Supplies	Maintenance	Services	Capital Outlay	Transfers	Debt	Total
POLICE DEPARTMENT	4,831,039	193,905	38,650	482,087	364,663	-	-	5,910,344
GENERAL SERVICES	937,792	64,300	250,300	144,052	89,000	-	-	1,485,444
FIRE DEPARTMENT	2,687,309	89,600	49,050	72,353	31,000	-	-	2,929,312
MUNICIPAL LIBRARY	737,663	20,800	17,200	113,988	197,415	-	-	1,087,066
ADMINISTRATION	834,310	14,300	18,000	249,655	500	-	-	1,116,765
COMMUNITY DEVELOP	356,526	9,750	8,000	45,317	55,428	-	-	475,021
FINANCE DEPT	351,088	2,700	-	149,576	1,500	-	-	504,864
MUNICIPAL COURT	100,228	3,700	-	45,654	1,000	-	-	150,582
HUMAN RESOURCES	143,843	4,845	-	67,731	-	-	-	216,419
DEBT SERVICE	-	-	-	-	-	-	3,359,310	3,359,310
TOTAL GENERAL FUND	10,979,798	403,900	381,200	1,370,413	740,506	-	3,359,310	17,235,127
MAINTENANCE	892,752	125,500	646,700	3,022,049	220,000	-	-	4,907,001
ADMINISTRATION	-	3,500	-	125,932	-	1,000,000	-	1,129,432
BILLING	234,180	48,500	-	93,361	3,000	-	-	379,041
DEBT SERVICE	-	-	-	-	-	-	2,796,433	2,796,433
TOTAL UTILITY FUND	1,126,932	177,500	646,700	3,241,342	223,000	1,000,000	2,796,433	9,211,907
TOTAL OPERATING EXPENSES 2025	12,106,730	581,400	1,027,900	4,611,755	963,506	1,000,000	6,155,743	26,447,034



OPERATING FUNDS - THREE YEAR COMPARISON

	GENERAL FUND			UTILITY FUND			TOTAL OPERATING FUNDS		
Fund Balance, Beg. Of Year	10,801,774	11,383,266	9,554,241	6,112,804	6,044,122	6,527,037	16,914,578	17,427,388	16,081,278
REVENUES	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual
Ad Valorem Tax-Operations	5,771,203	5,372,607	4,842,387	-	-	-	5,771,203	5,372,607	4,842,387
Ad Valorem Tax-Debt Serv	3,173,693	2,975,741	3,105,791				3,173,693	2,975,741	3,105,791
Sales & Use Taxes	4,320,000	4,320,000	4,836,146	-	-	-	4,320,000	4,320,000	4,836,146
Water Revenue	-	-	-	4,750,000	4,700,000	4,580,689	4,750,000	4,700,000	4,580,689
Sewer Revenue	-	-	-	3,275,000	3,200,000	3,158,481	3,275,000	3,200,000	3,158,481
Franchise Fees	966,500	963,500	936,907	-	-	-	966,500	963,500	936,907
Intergovernmental	1,000,000	1,000,000	1,000,000	-	-	-	1,000,000	1,000,000	1,000,000
Fines & Penalties	135,000	134,500	166,888	160,000	150,000	162,948	295,000	284,500	329,836
Permits Revenue	120,500	120,500	136,525	-	-	-	120,500	120,500	136,525
Tap Fees	-	-	-	35,000	40,000	31,430	35,000	40,000	31,430
Interest Revenue	500,000	375,000	744,151	350,000	350,000	521,796	850,000	725,000	1,265,947
Misc Revenue	1,165,224	915,152	943,669	763,149	150,000	125,817	1,928,373	1,065,152	1,069,486
Total Revenues	17,152,120	16,177,000	16,712,464	9,333,149	8,590,000	8,581,161	26,485,269	24,767,000	25,293,625
Total Available Funds	27,953,894	27,560,266	26,266,705	15,445,953	14,634,122	15,108,198	43,399,847	42,194,388	41,374,903
EXPENSES	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual
Operations	13,135,311	12,284,434	11,118,569	5,192,474	5,047,872	4,525,858	18,327,785	17,332,306	15,644,427
Capital Outlay	740,506	908,429	595,996	223,000	251,500	261,234	963,506	1,159,929	857,230
Debt Service	3,359,310	2,977,644	3,168,874	2,796,433	2,221,946	1,376,984	6,155,743	5,199,590	4,545,858
Interfund Transfers	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	17,235,127	16,170,507	14,883,439	9,211,907	8,521,318	7,164,076	26,447,034	24,691,825	22,047,515
Net Income (Loss)	(83,007)	6,493	1,829,025	121,242	68,682	1,417,085	38,235	75,175	3,246,110
Fund Balance before Transfer	10,718,767	11,389,759	11,383,266	6,234,046	6,112,804	7,944,122	16,952,813	17,502,563	19,327,388
Less: Transfers	-	(587,985)	-	-	-	(1,900,000)	-	(587,985)	(1,900,000)
Fund Balance before Reserve	10,718,767	10,801,774	11,383,266	6,234,046	6,112,804	6,044,122	16,952,813	16,914,578	17,427,388
Less: 3 Month Reserves	(3,283,827)	(3,040,574)	(2,842,748)	(1,548,119)	(1,511,968)	(1,359,815)	(4,831,946)	(4,552,542)	(4,202,563)
Fund Balance, End. Of Year	7,434,940	7,761,200	8,540,518	4,685,927	4,600,836	4,684,307	12,120,867	12,362,036	13,224,825

OPERATING FUNDS - THREE YEAR COMPARISON

FINANCIAL SECTION

Section 3 of 4 Sections

- 1. Introductory**
- 2. Budget Summary**
- 3. *Financial***
- 4. Supplemental**

Includes:

- General Fund**
- Utility Fund**
- Special Revenue Funds**
- Capital Project Fund**



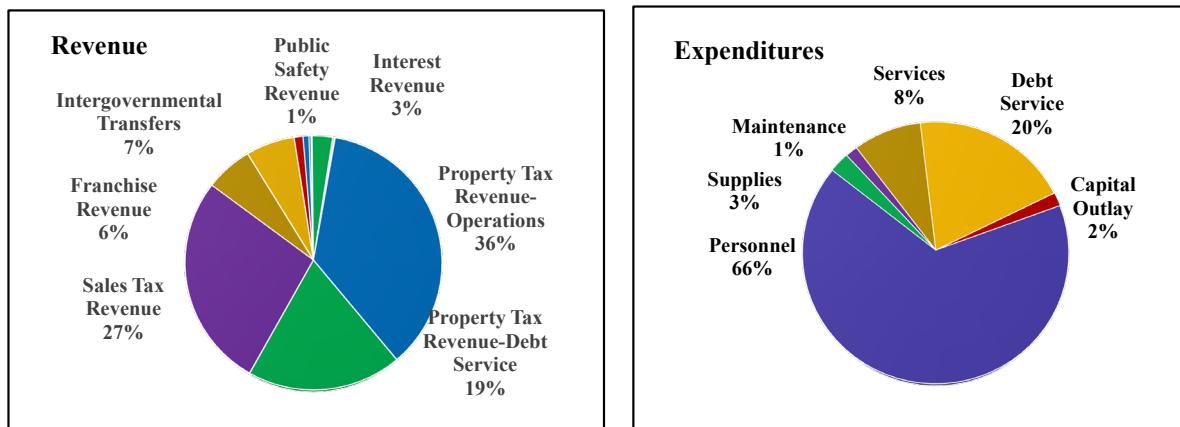
THE GENERAL FUND



The General Fund is one of two Operating Funds used to account for all revenues and expenditures relating to the general operations of the City.

GENERAL FUND PROJECTION BY CATEGORY

Estimated Beginning Fund Balance (includes 90 day reserves & unrestricted funds)	\$	10,801,774
Proposed Revenues:	\$	17,152,120
Proposed Expenditures:		
Personnel	\$	10,979,798
Supplies		403,900
Maintenance		381,200
Services		1,370,413
Debt Service		3,359,310
Capital Outlay		740,506
TOTAL	\$	17,235,127
Net Income (Loss)	\$	(83,007)
Unrestricted Funds Transfer	\$	90,000
Net Impact of Request on Unrestricted Cash	\$	6,993
Estimated Fund Balance End of Year	\$	10,718,767
Minimum Fund Balance for 90 Day Reserves (net of debt service and capital outlay)	\$	(3,283,827)
Estimated Fund Balance after 90 Day Reserves	\$	7,434,940
Unrestricted Funds Transfer for Capital Projects	\$	-
Estimated Fund Balance after 90 Day Reserve and Capital Projects	\$	7,434,940



GENERAL FUND PROJECTION BY CATEGORY

GENERAL FUND BUDGET SUMMARY

GENERAL FUND		2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE		\$ 10,801,774	\$ 11,383,266	\$ 11,383,266	\$ 9,554,241	\$ 9,554,241
REVENUES						
30100	TAX REVENUE-OPERATIONS	5,771,203	5,372,607	5,372,607	4,842,387	4,711,530
30105	TAX REVENUE-DEBT SERVICE	3,173,693	2,975,741	2,975,741	3,105,791	3,161,295
30200	SALES TAX REVENUE	4,300,000	4,300,000	4,300,000	4,816,835	3,850,000
30220	MIXED BEVERAGE TAX	20,000	20,000	20,000	19,311	15,000
	TOTAL TAX REVENUE	13,264,896	12,668,348	12,668,348	12,784,324	11,737,825
30300	CABLE FRANCHISE FEES	125,000	144,000	144,000	134,138	160,000
30310	ELECTRIC FRANCHISE	450,000	455,000	455,000	449,560	440,000
30320	SOLID WASTE FRANCHISE	348,000	320,000	320,000	314,016	300,000
30330	NATURAL GAS FRANCHISE	35,000	35,000	35,000	30,336	35,000
30340	TELECOMMUNICATIONS	8,500	9,500	9,500	8,857	8,500
	TOTAL FRANCHISE REVENUE	966,500	963,500	963,500	936,907	943,500
30350	WATER FRANCHISE FEE	300,000	300,000	300,000	300,000	300,000
30360	WASTEWATER FRANCHISE	300,000	300,000	300,000	300,000	300,000
30600	UF ADMINISTRATION FEE	300,000	300,000	300,000	300,000	300,000
30650	UF PAYT IN LIEU OF TAX	100,000	100,000	100,000	100,000	100,000
	TOTAL INTERGOVERNMENTAL REVENUE	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
30400	PUBLIC SAFETY FINES/FEES	120,000	120,000	120,000	145,933	120,000
	TOTAL FINES AND FEE REVENUE	120,000	120,000	120,000	145,933	120,000
30370	PERMITS FOR ALCOHOL	500	500	500	-	500
30410	PERMIT REVENUE	120,000	120,000	120,000	136,525	120,000
	TOTAL PERMIT REVENUE	120,500	120,500	120,500	136,525	120,500
30700	LIBRARY CITY ADVERTISING	36,000	-	-	-	-
30710	LIBRARY FINES AND FEES	15,000	14,500	14,500	20,955	14,500
30810	LIBRARY GRANTS	156,565	14,451	14,451	26,462	14,451
	TOTAL LIBRARY REVENUE	207,565	28,951	28,951	47,417	28,951
30730	POLICE RECORDS REVENUE	2,500	3,000	3,000	2,281	3,000
30740	MISD SRO REIMBURSEMENT	20,000	18,968	18,968	266,982	246,927
30741	DONATIONS-PD-CANINE	500	5,000	5,000	-	-
30745	GRANT REVENUE-PD	3,600	3,600	3,600	8,713	3,628
30747	TIFMAS GRANT REVENUE-FD	125,000	157,133	157,133	262,197	35,000
30748	SAFER GRANT REVENUE-FD	-	-	-	-	433,860
	TOTAL PUBLIC SAFETY REVENUE	151,600	187,701	187,701	540,173	722,415
30750	PARK REVENUE	23,000	23,000	23,000	19,586	23,000
	TOTAL PARK REVENUE	23,000	23,000	23,000	19,586	23,000
30500	INTEREST REVENUE	500,000	375,000	375,000	744,151	375,000
30560	LEASE FINANCING (see below)	421,244	650,000	650,000	275,000	-
30565	DEBT SERVICE FUNDING	316,815	-	-	-	-
30775	PCARD REBATE	30,000	30,000	30,000	32,493	30,000
30800	MISCELLANEOUS	20,000	10,000	10,000	24,295	10,000
30905	SALE OF ASSETS	10,000	-	-	25,660	-
	TOTAL MISCELLANEOUS REVENUE	1,298,059	1,065,000	1,065,000	1,101,599	415,000
	TOTAL REVENUES	17,152,120	16,177,000	16,177,000	16,712,464	15,111,191
EXPENDITURES						
Dept 41	POLICE DEPARTMENT	5,910,344	5,975,396	5,975,396	5,199,564	4,984,339
Dept 50	GENERAL SERVICES DEPT	1,485,444	1,284,681	1,284,681	1,174,819	1,158,578
Dept 56	FIRE DEPARTMENT	2,929,312	2,685,640	2,685,640	2,276,033	2,368,545
Dept 59	HEWITT PUBLIC LIBRARY	1,087,066	940,104	940,104	882,890	901,126
Dept 61	ADMINISTRATION	1,116,765	1,033,056	1,033,056	1,002,651	997,616
Dept 63	COMMUNITY DEVELOPMENT	475,021	430,660	430,660	381,663	388,687
Dept 64	FINANCE DEPARTMENT	504,864	488,863	488,863	468,474	414,999
Dept 65	HEWITT MUNICIPAL COURT	150,582	146,449	146,449	136,270	136,581
Dept 66	HUMAN RESOURCES	216,419	208,014	208,014	192,201	189,207
Dept 70	DEBT SERVICE	3,359,310	2,977,644	2,977,644	3,168,874	3,161,295
	TOTAL EXPENDITURES	17,235,127	16,170,507	16,170,507	14,883,439	14,700,973
	NET INCOME (LOSS) before Transfer	(83,007)	6,493	6,493	1,829,025	410,218
	ENDING FUND BALANCE	\$ 10,718,767	\$ 11,389,758	\$ 11,389,758	\$ 11,383,266	\$ 9,964,459
	Transfer-Unrestricted Funds	(90,000)	(587,984)	-	-	-
	NET INCOME (LOSS) after Transfer	6,993	(581,491)	6,493	1,829,025	410,218
		\$ 10,718,767	\$ 10,801,774	\$ 11,389,758	\$ 11,383,266	\$ 9,964,459

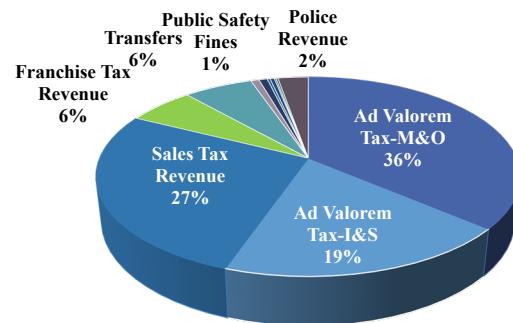
Revenue Assumptions



GENERAL FUND REVENUE ASSUMPTIONS

Description	2026 Budgeted Revenue	2025 Budgeted Revenue	Dollar Change	Percent Change
Ad Valorem Tax-M&O	5,771,203	5,372,607	398,596	7.4%
Ad Valorem Tax-I&S	3,173,693	2,975,741	197,952	6.7%
Sales Tax Revenue	4,320,000	4,320,000	-	0.0%
Franchise Tax Revenue	966,500	963,500	3,000	0.3%
Transfers	1,000,000	1,000,000	-	0.0%
Public Safety Fines	120,000	120,000	-	0.0%
Permit Fees	120,500	120,500	-	0.0%
Library Revenue	207,565	28,951	178,614	617.0%
Police Revenue	151,600	65,568	86,032	131.2%
Park Revenue	23,000	23,000	-	0.0%
Interest Revenue	500,000	375,000	125,000	33.3%
Pcard Rebate	30,000	30,000	-	0.0%
Other Revenue	768,059	782,133	(14,074)	-1.8%
Total Budgeted Revenue	17,152,120	16,177,000	975,120	6.0%

FY 2026 Budgeted General Fund Revenue



Ad Valorem Property Tax Revenue - \$8,944,896

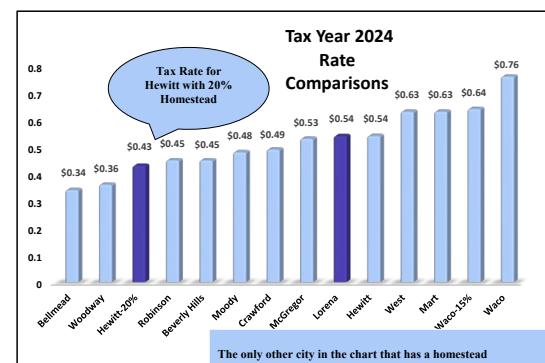
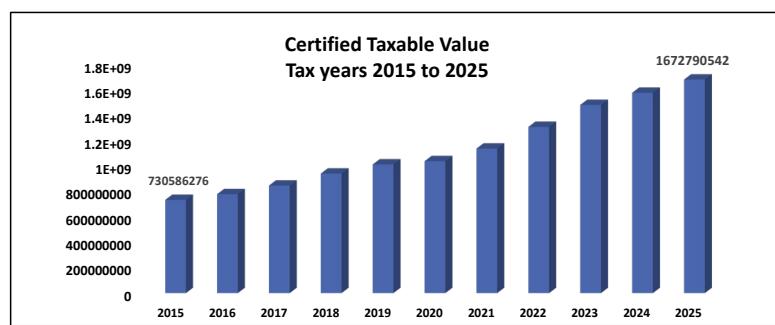
The elasticity of the tax revenue is largely determined by the health of the economy; i.e. if there is optimism that buying a home or building a new business is possible due to the availability of jobs and the interest rate on the loans, there will be an increase in the Tax Roll. The County Tax Appraisers, as instructed by State legislators, annually review the market price of all properties in an attempt to set the market value of the properties on the tax roll.

The largest source of revenue in the General Fund is Ad Valorem Property Taxes. For the City of Hewitt, it comprises 52% of all revenue for the fund. In the State of Texas, property is appraised at Market Value. Exemptions, either mandated by the State or adopted by the City, reduce the Market Value to the Taxable Value. For the City of Hewitt, this generally bring the Taxable Value to 80% of the Market Value, reflecting the City's 20% Homestead Exemption.

The Table below lists the Exemptions given by the City and the Tax Revenue lost from these Exemptions.

Tax Exemptions	Loss in Market Value	Loss in Revenue	Exemption By
Agricultural	16,881,300	91,004	State
Homestead Cap if > 10%	34,471,028	185,827	State
23.231 Cap	23,926,652	128,984	State
Disabled Person	254,000	1,369	Local
Disabled Veteran	2,236,300	12,055	State
DV Full Exemption	80,826,954	435,724	State
Full Exemption	116,200,519	626,416	State
20% Homestead	218,079,631	1,175,628	Local
Over Age 65	6,056,026	32,647	Local
Total Exemptions	498,932,410	2,689,654	

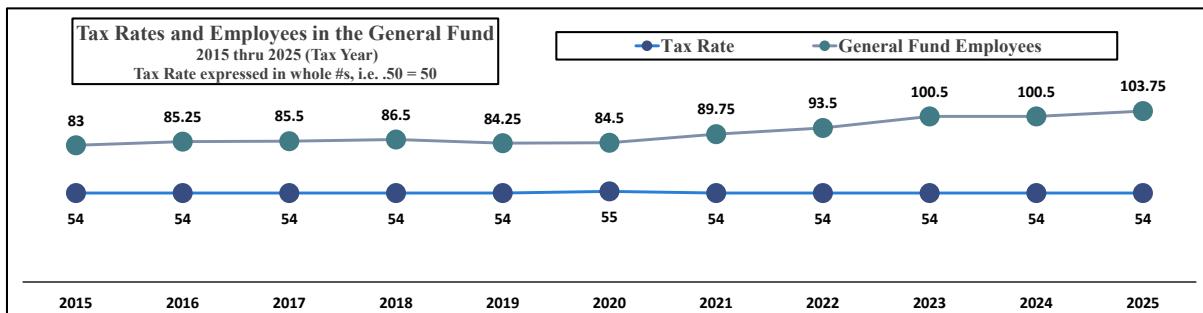
The County's Tax Assessor calculates the Tax Levy for the Year as of 10/1. Throughout the year, that Taxable Value is adjusted. The Chart below indicates the Taxable Value at the end of the Levy Year (Fiscal Year). The last column on the right is the Certified Taxable Value (certified at 7/25) for the Tax Year 2025 (Fiscal Year 2025-2026). Taxable value has increased from 2015 to 2025 by an average of \$94 mil/yr or 12%/yr. The Chart on the right represents a comparison of surrounding tax rates in the County.



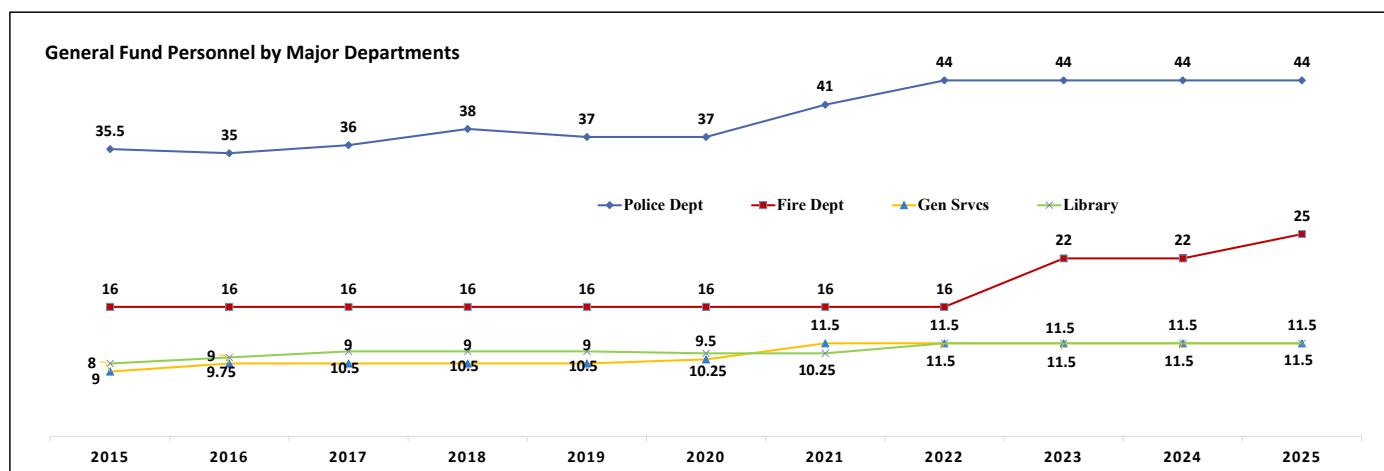
Residential homeowners can apply for what Texas calls a "Homestead" Exemption. Taxing entities choose whether or not to give a homestead exemption to their citizens. The City of Hewitt chose to give the maximum 20% of market value. Hewitt is the only city in McLennan County and one of the rare cities in the State, to give the full 20%. The largest city in McLennan County, Waco, gives 15%. This makes the cost of taxes for residential homeowners in Hewitt a bargain!

GENERAL FUND REVENUE ASSUMPTIONS

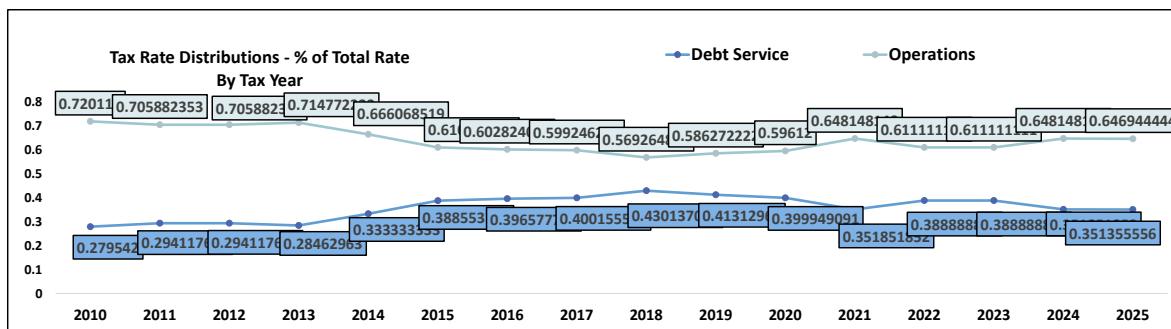
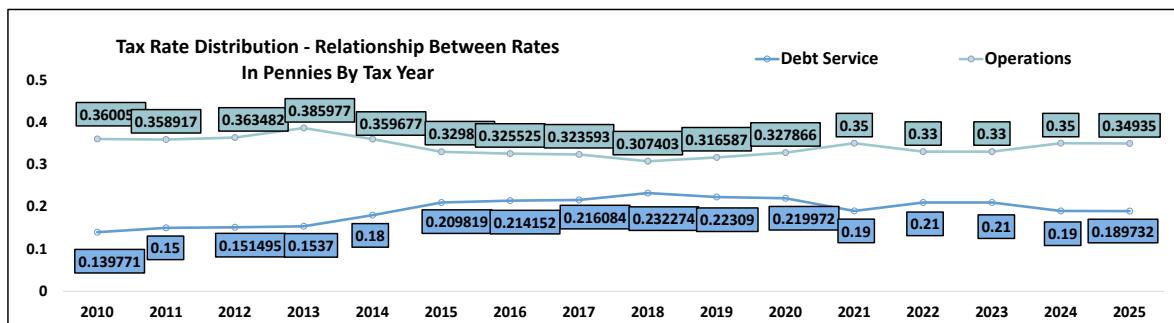
The table below shows the increase in General Fund staffing from 83 full time equivalent positions in 2015 to 103.75 in Tax Year 2025. The tax rate in effect during those years is shown for comparison as property tax rates support public safety, police and fire, library and parks all out of the General Fund. The property tax rate also supports debt service on street improvements, park improvements and library improvements. For example, the 2023 debt issuance supports the second sub-station for the fire department.



The next table is included to help the reader note where the growth in staffing has occurred. The General Fund supports your Public Safety employees in Police (44 employees) and Fire (25 employees), your Hewitt Public Library (11.5 employees), and your General Services (Streets & Parks) (11.5 employees).

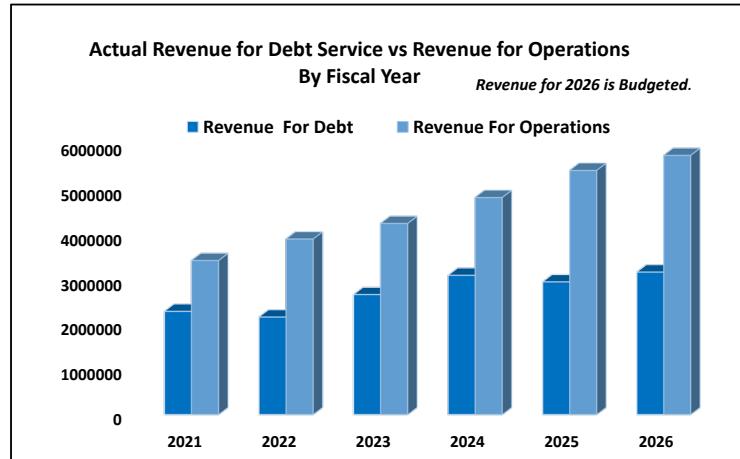


The Property Tax Rate in Texas has 2 parts. The Debt Service (I&S) and the Operations (M&O). The Ad Valorem Property Tax is the primary source of Revenue in the General Fund. Following are 2 charts that show the relationships between these rates.

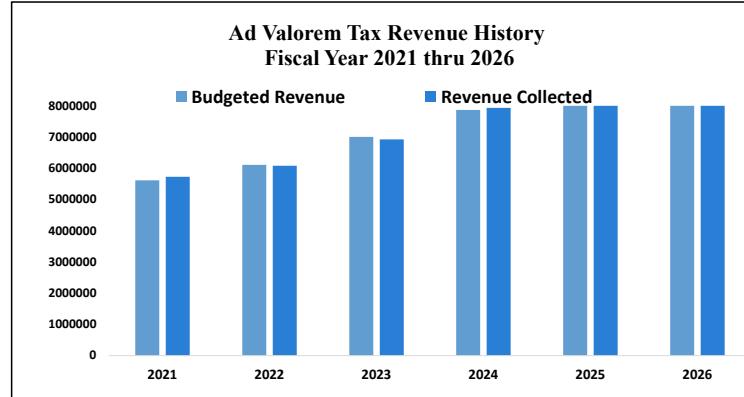


GENERAL FUND REVENUE ASSUMPTIONS

In the table below, the dollar amount of Debt Service paid from Ad Valorem Taxes is presented along with the remaining portion of tax revenue that was used for Operations in the General Fund.



All of the discussion on how Ad Valorem taxes are calculated has led to this final table which represents the Tax Assessor's Tax Levy in the 1st column for the year, the Budget and the Actual collections.



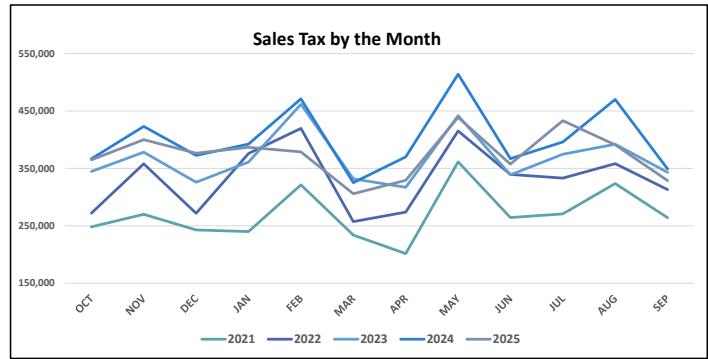
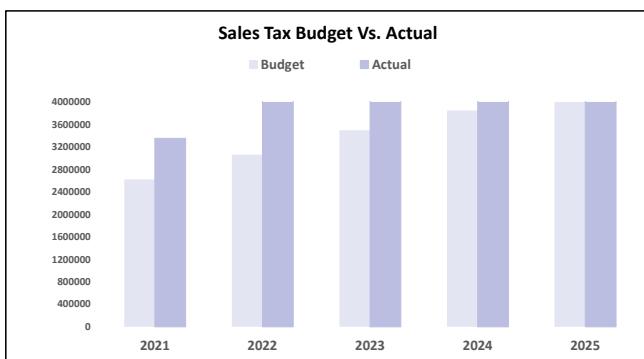
Sales Tax Revenue - \$4,320,000

Sales Tax Revenue is the 2nd largest source of revenue to the City. For FY 25/26, it represents 25% of total revenue for the General Fund.

The State of Texas authorizes municipalities to collect a 1.5% sales tax for general operating purposes. The City of Hewitt has pledged .5% of that 1.5% toward the reduction of Ad Valorem Property Taxes. For the Tax Year 2025, this pledge is the equivalent of a reduction of 10 cents to the tax rate.

Sales tax revenues are projected using a sophisticated multi-year, multi-month, multi-quarter trend analysis as well as a canvas of current and ongoing construction of new businesses with sales tax revenue potential.

In addition, the revenue models with economic parameters include the ongoing level of retail sales in the larger United States of America economy, the unemployment rate for the State of Texas and the Metropolitan Service Area of Waco, and the number of permits for new businesses issued by the City.



GENERAL FUND REVENUE ASSUMPTIONS

Franchise Fees - Total \$966,500

Utility companies that use the City's streets and rights-of-way in the course of conducting their business pay fees to the City. Fees are paid by these companies as a percent of their gross receipts collected from their customers within the City or other methods provided by State law. All assumptions are based on trend analysis and consideration of the forecasting by the specialists in the particular franchise area. Most franchises are also affected by local numbers of users which typically increase along with residential construction.

Franchise Fees - Cable Franchise Revenue - \$125,000

Franchise fees are 5% of gross receipts of the cable companies, per the Texas Utilities Code. Estimated revenue is based on historical analysis of the number of cable users, study of the cable industry, and an inspection of growth in residential construction.

Franchise Fees - Electricity Franchise Revenue - \$450,000

Franchise fees are based on kwh (kilowatt hours) used and a factor agreed upon by Oncor Electric Delivery Company and the Atmos Steering Committee of Cities. The factor for FY 25/26 is .003213 per kilowatt hour, unchanged since 2013. Estimated revenue is based on trend analysis, study of the electric issues in the State and an inspection of growth in residential and commercial construction.

Franchise Fees - Solid Waste Franchise Revenue - \$348,000

Franchise fees are 10% of gross receipts of the solid waste contractor. Estimated revenue is based on trend analysis and a study of anticipated increases in solid waste fee structures.

Franchise Fees - Natural Gas Franchise Revenue - \$35,000

Franchise Fees is based on 10% of the gross revenue of the natural gas companies. Historically, usage does not vary much as there are not many customers in the City at this time. Estimated revenue is based on trend analysis.

Franchise Fees - Telecommunications Franchise Revenue - \$8,500

Franchise fee is based on the number of access line and rate per line. The rates are adjusted by the CPI (consumer price index). The Texas legislature passed laws enabling franchisors who are paying both a cable and a phone franchise to drop payments on the lowest of the two. The use of land lines has dropped and revenue from phone franchises reflect that.

Public Safety Fines & Fees - \$120,000

Court fines and fees are levied by the Municipal Judge for violations of State laws and City ordinances. The State also levies fees on these fines, which are collected by the City and remitted to the State. The City is allowed to retain a percentage of State fees as an administrative fee for collecting and processing the fees. Court fines and fees are projected using multi-year trend analysis with ticket volume and collection activity taken into account. Estimated revenue is based on analysis and discussions with the Chief of Police.

Permit Revenue - \$120,500

Building permits cover electrical, plumbing and development permits. These revenue streams are elastic in nature and are directly related to the level of construction activity in the community. Budgeted permit revenue has been estimated at \$120,500 after discussion with the Community Development Director which covers any increases in the cost of permit fees and the level of expected construction.

Intergovernmental Fees - \$1,000,000

Based on prior year audited Utility Fund revenue. See also Water and Wastewater Franchise Revenue.

Purchase Card Rebate - \$30,000

The City of Hewitt participates in a purchase card program through JPChase where, at the end of the contract period, based on the individual City's purchase card activity and the activity of the pool of Pcard participants as a whole, the Rebate for the City is determined.

Interest Revenue - \$500,000

Interest rates have decreased but still generate healthy interest revenue for the city, however it is estimated that the rates will be dropping. We conservatively estimate interest revenue using a rate of 4% on an increasing general fund portfolio.





Expense Assumptions

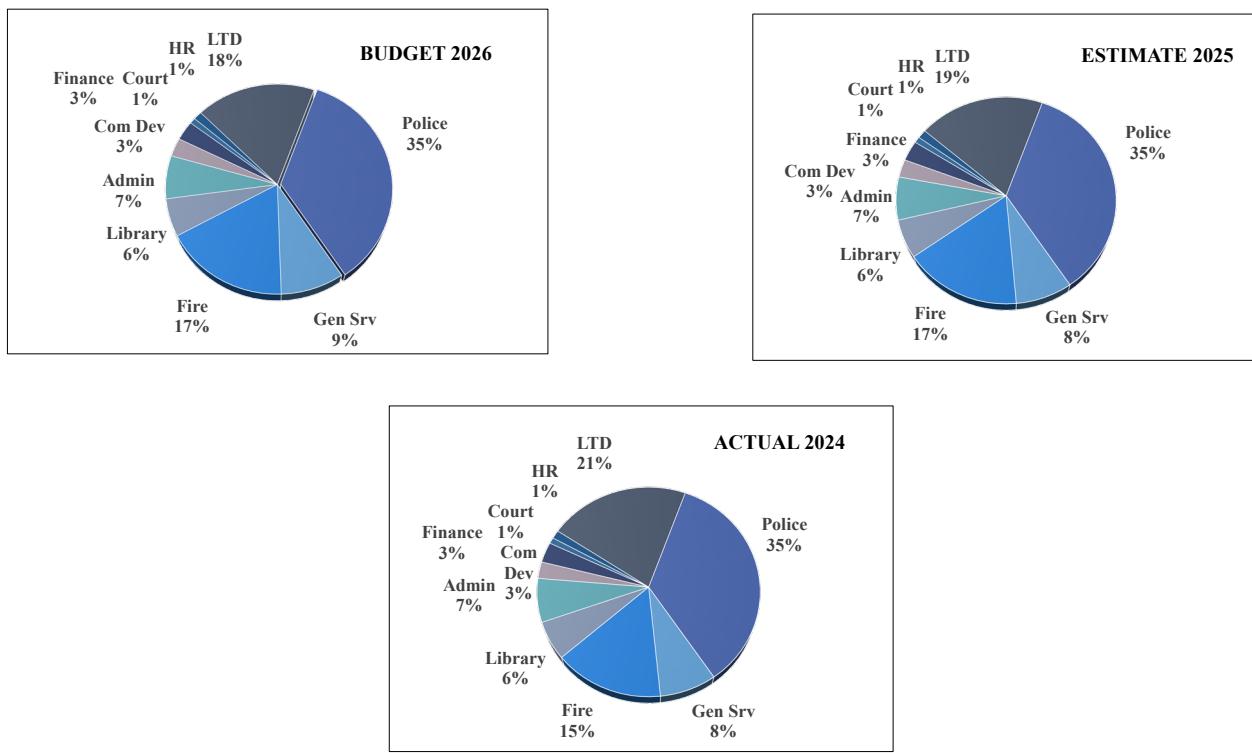


EXPENDITURES BY TYPE - 3 YEAR COMPARISON

BUDGET 2026	Police	Gen Srv	Fire	Library	Admin	Com Dev	Finance	Court	HR	LTD	TOTAL
Personnel	4,831,039	937,792	2,687,309	737,663	834,310	356,526	351,088	100,228	143,843	-	10,979,798
Supplies	193,905	64,300	89,600	20,800	14,300	9,750	2,700	3,700	4,845	-	403,900
Maintenance	38,650	250,300	49,050	17,200	18,000	8,000	-	-	-	-	381,200
Services	482,087	144,052	72,353	113,988	249,655	45,317	149,576	45,654	67,731	-	1,370,413
Capital Outlay	364,663	89,000	31,000	197,415	500	55,428	1,500	1,000	-	-	740,506
LT Debt	-	-	-	-	-	-	-	-	-	3,359,310	3,359,310
Total Expenditures	5,910,344	1,485,444	2,929,312	1,087,066	1,116,765	475,021	504,864	150,582	216,419	3,359,310	17,235,127

ESTIMATE 2025	Police	Gen Srv	Fire	Library	Admin	Com Dev	Finance	Court	HR	LTD	TOTAL
Personnel	4,602,308	894,782	2,348,854	716,840	775,159	341,116	315,729	96,095	137,974	-	10,228,857
Supplies	196,285	63,850	195,733	26,005	14,300	9,750	2,600	3,700	1,200	-	513,423
Maintenance	32,100	125,550	51,800	4,800	11,250	8,000	-	-	-	-	233,500
Services	409,756	143,304	71,753	111,332	230,347	58,634	169,034	45,654	68,840	-	1,308,654
Capital Outlay	734,947	57,195	17,500	81,127	2,000	13,160	1,500	1,000	-	-	908,429
LT Debt	-	-	-	-	-	-	-	-	-	2,977,644	2,977,644
Total Expenditures	5,975,396	1,284,681	2,685,640	940,104	1,033,056	430,660	488,863	146,449	208,014	2,977,644	16,170,507

ACTUAL 2024	Police	Gen Srv	Fire	Library	Admin	Com Dev	Finance	Court	HR	LTD	TOTAL
Personnel	4,111,041	768,053	1,927,252	650,973	736,347	315,981	296,003	89,612	120,939	-	9,016,201
Supplies	299,899	46,151	225,736	31,109	12,744	7,328	5,592	3,975	1,413	-	633,947
Maintenance	38,434	221,445	45,288	14,230	21,622	2,300	-	-	-	-	343,319
Services	296,297	127,886	62,107	114,728	231,938	41,094	138,520	42,683	69,849	-	1,125,102
Capital Outlay	453,893	11,284	15,650	71,850	-	14,960	28,359	-	-	-	595,996
LT Debt	-	-	-	-	-	-	-	-	-	3,168,874	3,168,874
Total Expenditures	5,199,564	1,174,819	2,276,033	882,890	1,002,651	381,663	468,474	136,270	192,201	3,168,874	14,883,438



EXPENDITURES BY TYPE - 3 YEAR COMPARISON

General Fund Departments

- * Police - 6 Divisions
- * General Services - 3 Divisions
- * Fire Department
- * Administration
- * Community Development
- * Finance
- * Court
- * Human Resources
- * Debt Services

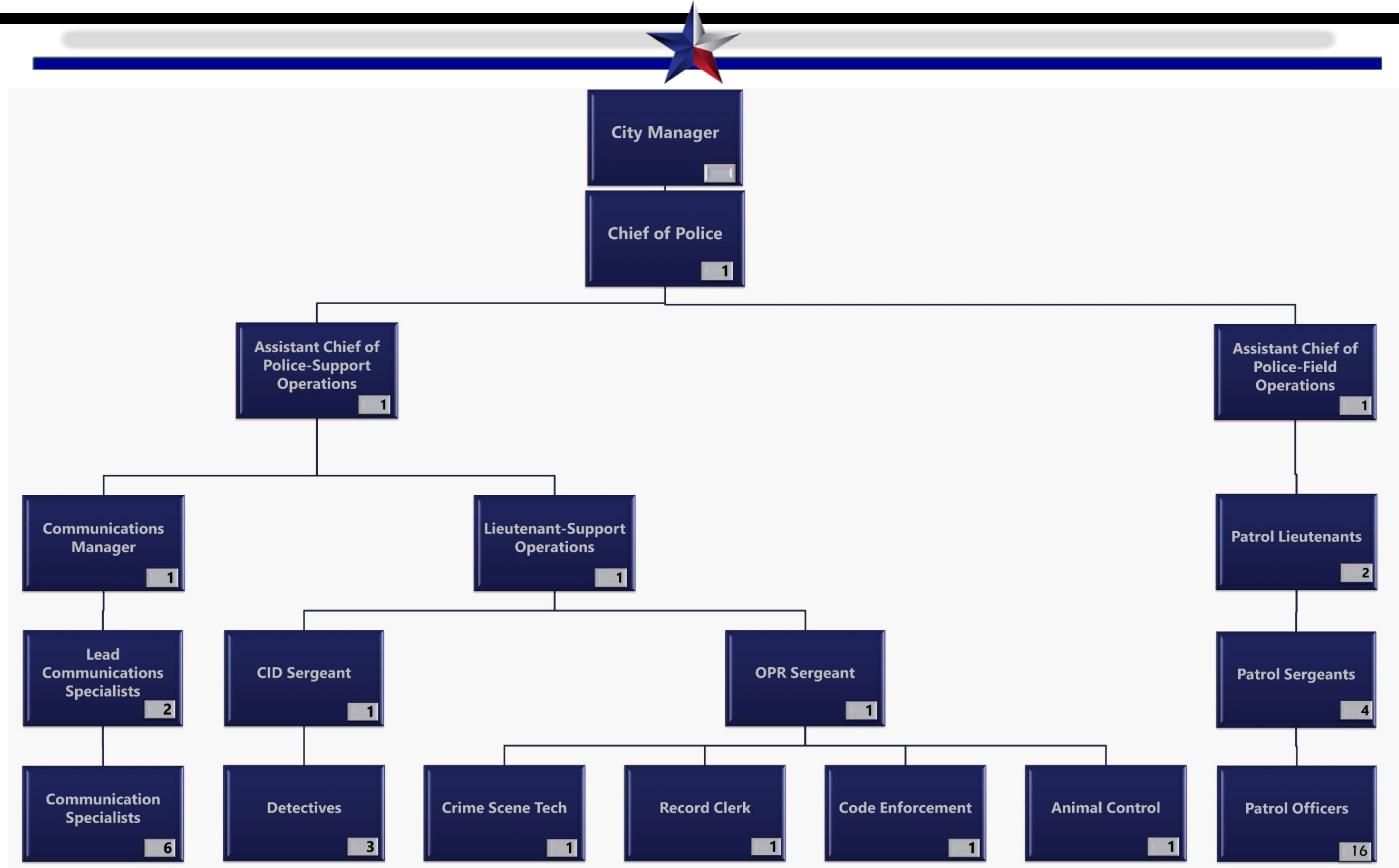


POLICE DEPARTMENT

- **Administration**
- **Patrol**
- **Criminal Investigation**
- **Communications**
- **Animal Control**
- **Code Enforcement**



POLICE DEPARTMENT



POLICE DEPARTMENT

Organization Chart

Total: 44

POLICE DEPARTMENT

POLICE DEPARTMENT

The Hewitt Police Department's Goals uphold the City's Overall Goal #4

"Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and share responsibility for maintaining a safe environment."

More specifically, Goal 4 Objectives are:

Obj. 4.1 "Ensure that there is sufficient police and fire protection for safety for current residents, and ensure that the City remains aware of necessary increases in staff and/or related resources (e.g. police cars, fire engines, etc.) to enable such protection for future residents."

The City Council, upon request from the Police Chief, approved the purchase of replacement vehicles and equipment.

Obj 4.2 "Define standards for adequate responsive/service levels for public services and facilities, such as the following: 1) Municipal government 2) police and fire protection 3) recreational opportunities 4) utilities/infrastructure and solid water management."

Please see Performance Measures

Obj 4.3 "Ensure that the community is prepared to respond to emergencies, natural disasters, catastrophic acts and other events that threaten the health and safety of the public. Continue to review Standard Operations Guidelines.

Please see Accomplishments, i.e. Disaster Drills conducted in accordance with Homeland Security oversight.

POLICE DEPARTMENT

MISSION

The City of Hewitt Police Department serves and protects the community through the enforcement of federal and state law, as well as municipal ordinances. The department consists of the Administration, Criminal Investigation, Patrol, Communications, Code Enforcement, Animal Control and Records Divisions. The Hewitt Police Department, a community oriented policing agency, employs 31 sworn officers.



DESCRIPTION OF DEPARTMENT

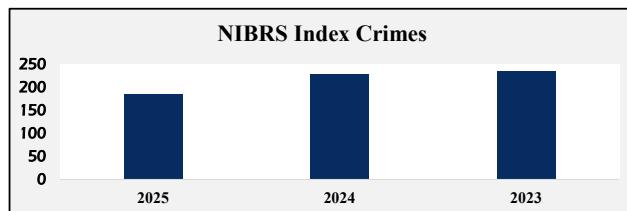
- **Proactive response to crime.**
 - Traffic enforcement.
 - Case investigations.
 - Enforcement of City Ordinances.
- Promotes a professional work environment.
- Provides continuous up to date training for employees.
- Cooperates with adjoining cities and law enforcement agencies.
- Promotes courteous, professional demeanor towards the public.
- Participates jointly with citizens in crime prevention and community activities.

GOALS

- Maintain or reduce the number of Index Crimes reported.
- Increase citizen participation in crime prevention activities.
- Increase department participation in crime prevention activities.
- Maintain a positive work atmosphere.

PERFORMANCE MEASURES

- To quantifiably demonstrate progress goals and objectives throughout the six divisions.
- To maintain the Hewitt's NIBRS Index Totals, as reported by the Department of Public Safety NIBRS Data, at or lower than the previous year's rate.



ACCOMPLISHMENTS

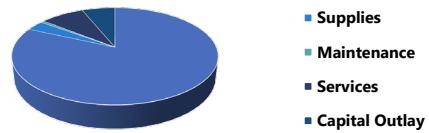
- Data provided by the Texas Department of Public Safety NIBRS Index Crime Report shows the City of Hewitt's Number of Uniform Crime Report Offenses.
- Organized and assisted in community events including Coffee with a Cop, Nacho Daddy, Citizens Police Academy, and National Night Out.

POLICE DEPARTMENT

POLICE DEPARTMENT

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	4,831,039	4,602,308	4,602,308	4,111,041	4,416,232
Supplies	193,905	196,285	196,285	299,899	173,570
Maintenance	38,650	32,100	32,100	38,434	30,200
Services	482,087	409,756	409,756	296,297	268,650
Capital Outlay	364,663	734,947	734,947	453,893	95,687
Total	5,910,344	5,975,396	5,975,396	5,199,564	4,984,339

Staffing

Position*	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Chief of Police	1	1	1	1	1
Assistant Chief of Police	2	2	1	1	1
Sergeant Administration	1	1	1	1	1
Lieutenant*	3	3	4	4	4
Sergeant*	5	5	5	5	5
Uniformed Patrol Officer*	19	19	16	16	14
School Resource Officer*	0	0	3	3	3
Communications Supervisor	1	1	1	1	1
Lead Communications Specialist	2	2	0	0	0
Communications Specialist	6	6	8	8	7
Crime Scene Technician	1	1	1	1	1
Records Administrator	1	1	1	1	1
Animal Control Officer	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Full Time Equivalent Employees	44	44	44	44	41

* denotes Chapter 143 Uniformed Officers; please note that this is not the official record of the positions in the police department.

POLICE DEPARTMENT SUMMARY

POLICE DEPARTMENT - SUMMARY			2025 BUDGET	2024 ESTIMATE	2024 BUDGET	2023 ACTUAL	2023 BUDGET
41 100	SALARIES		3,409,268	3,293,446	3,293,446	2,883,252	3,162,226
41 105	OVERTIME		107,400	72,400	72,400	161,151	83,900
41 120	SOCIAL SECURITY		269,025	257,488	257,488	227,642	248,330
41 125	TMRS		644,252	596,679	596,679	519,980	548,919
41 130	EMPLOYEE INSURANCE		308,000	308,000	308,000	250,406	299,200
41 135	PRE-EMPLOYMENT EXP		5,240	5,240	5,240	5,200	5,240
41 140	UNEMPLOYMENT INS		700	700	700	-	700
41 145	WORKERS COMP		87,154	68,355	68,355	63,410	67,717
TOTAL PERSONNEL			4,831,039	4,602,308	4,602,308	4,111,041	4,416,232
41 200	CASE INVESTIGATION		9,000	12,000	12,000	5,284	12,000
41 215	FUEL		91,000	92,000	92,000	88,958	89,000
41 220	JANITORIAL SUPPLIES		2,600	2,600	2,600	2,436	2,000
41 225	CANINE PROGRAM		7,500	10,000	10,000	7,973	4,850
41 230	OFFICE SUPPLIES		6,600	7,635	7,635	4,805	6,635
41 235	OTHER EQUIP & SUPPLIES		55,355	49,400	49,400	169,491	42,085
41 245	UNIFORM PURCHASE		21,850	22,650	22,650	20,952	17,000
TOTAL SUPPLIES			193,905	196,285	196,285	299,899	173,570
41 300	FACILITIES MAINTENANCE		12,900	9,900	9,900	12,573	8,000
41 310	GROUNDS MAINTENANCE		3,250	200	200	75	200
41 350	VEHICLE MAINTENANCE		22,500	22,000	22,000	25,786	22,000
TOTAL MAINTENANCE			38,650	32,100	32,100	38,434	30,200
41 401	ANIMAL CONTROL		58,584	58,584	58,584	57,792	48,496
41 404	DUES AND SUBSCRIPTIONS		24,020	8,837	8,837	6,676	9,502
41 406	ELECTRIC SERVICE		14,000	15,000	15,000	11,818	15,000
41 408	SERVICE CONTRACTS		245,843	198,730	198,730	96,430	79,093
41 416	NATIONAL NIGHT OUT		3,500	3,500	3,500	(993)	-
41 420	TELECOMMUNICATION		63,190	58,705	58,705	63,503	57,259
41 421	TRAVEL AND TRAINING		67,950	60,950	60,950	57,066	50,600
41 422	UNIFORM CLEANING		5,000	5,450	5,450	4,005	8,700
TOTAL SERVICES			482,087	409,756	409,756	296,297	268,650
41 610	OFFICE EQUIPMENT		15,000	11,375	11,375	-	7,875
41 615	OTHER EQUIPMENT		99,867	106,194	106,194	-	87,812
41 635	VEHICLES		249,796	617,378	617,378	453,893	-
TOTAL CAPITAL OUTLAY			364,663	734,947	734,947	453,893	95,687
TOTAL POLICE DEPARTMENT			5,910,344	5,975,396	5,975,396	5,199,564	4,984,339
Administration							
Patrol							
Criminal Investigation							
Communications							
Animal Control							
Code Enforcement							
Total Police Department							

POLICE DEPARTMENT SUMMARY

Police Department

Administration



MISSION

The Administration Section provides oversight and direction to the department's Criminal Investigation, Patrol, Communications, Animal Control and Records Divisions. The Administrative Section is responsible for budget, grant, and personnel management; policy development; as well as emergency management and inter-agency coordination in order to best serve and protect the community through the enforcement of federal and state law, as well as municipal ordinances.



DESCRIPTION OF DEPARTMENT

- Oversees all sections of the police department.
- Prepares and administers the police department budget requests through the fiscal year.
- Research and apply for grant opportunities.
- Participates in the selection and hiring of department personnel.
- Develops and updates department policies to prevent future city liability.
- Ensures all state mandated and other training needed is provided for all sections of the police department.
- Takes internal complaints from citizens and department personnel and follows through with whatever type of investigation is required.
- Develops strategic long-term and short-term goals designed to attain optimal service to the community.

GOALS

- Develop a budget requiring no more than a 20% increase in requested funding.
- Maintain or increase the number of grants utilized for personnel, equipment and/or supplies.
- Increase, improve, and continue training for all sections of the department in order to ensure 100% TCOLE compliance.

PERFORMANCE MEASURES

- Budget comparison with previous years' budgets.
- Grant review.

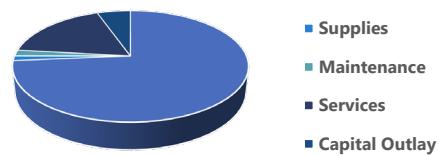
ACCOMPLISHMENTS

- Cross-trained Code Enforcement and Animal Control
- Developed a budget that included wage increases thru market adjustments following a salary survey, cost of living adjustments and step increases.
- Developed a budget that included three new vehicles for the department.
- Received MVCPA Grant for Flock LPR System.
- Continued with numerous training programs within the department, and new training required.

PD ADMINISTRATION

The Police Department is comprised of 6 divisions:

- 1. Administration**
- 2. Patrol**
- 3. Criminal Investigation**
- 4. Communications**
- 5. Animal Control**
- 6. Code Enforcement**



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	811,309	779,623	779,623	530,623	542,865
Supplies	15,500	27,960	27,960	29,142	28,110
Maintenance	19,150	12,600	12,600	13,802	10,700
Services	195,755	164,417	164,417	97,733	87,116
Capital Outlay	60,000	5,000	5,000	-	1,000
Total	1,101,714	989,600	989,600	671,300	669,791

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2023 Budget
Chief of Police	1	1	1	1	1
Assistant Chief of Police	2	2	1	1	1
Sergeant Administration	1	1	1	1	1
Crime Scene Technician	1	1	0	0	0
Records Administrator	1	1	1	1	1
Total	6	6	4	4	4

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
In Service Training Hours	2500	5779	1600	1540	1000

PD ADMINISTRATION

ADMINISTRATION			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
41-01 100	SALARIES-ADMINISTRATION		605,795	586,199	586,199	411,396	407,442
41-01 105	OT - ADMINISTRATION		1,500	1,500	1,500	864	500
41-01 120	SOCIAL SECURITY		46,458	44,959	44,959	29,279	31,208
41-01 125	TMRS		111,257	104,184	104,184	66,836	68,983
41-01 130	EMPLOYEE INSURANCE		42,000	42,000	42,000	21,673	27,200
41-01 135	PRE-EMPLOYMENT EXP		250	250	250	120	250
41-01 140	UNEMPLOYMENT INS		100	100	100	-	100
41-01 145	WORKERS COMP		3,949	431	431	455	7,182
TOTAL PERSONNEL			811,309	779,623	779,623	530,623	542,865
41-01 215	FUEL		7,000	7,000	7,000	6,087	7,000
41-01 220	JANITORIAL SUPPLIES		2,600	2,600	2,600	2,436	2,000
41-01 230	OFFICE SUPPLIES		3,900	2,360	2,360	1,937	2,110
41-01 235	SIGMA TACTICAL WELLNESS		-	14,000	14,000	16,788	16,000
41-01 245	UNIFORM PURCHASE		2,000	2,000	2,000	1,894	1,000
TOTAL SUPPLIES			15,500	27,960	27,960	29,142	28,110
41-01 300	FACILITIES MAINTENANCE		12,900	9,900	9,900	12,573	8,000
41-01 310	GROUNDS MAINTENANCE		3,250	200	200	75	200
41-01 350	VEHICLE MAINTENANCE		3,000	2,500	2,500	1,154	2,500
TOTAL MAINTENANCE			19,150	12,600	12,600	13,802	10,700
41-01 404	DUES AND SUBSCRIPTIONS		10,870	3,560	3,560	2,238	3,850
41-01 406	ELECTRIC SERVICE		14,000	15,000	15,000	11,818	15,000
41-01 408	SERVICE CONTRACTS		78,195	61,652	61,652	47,706	38,656
41-01 416	NATIONAL NIGHT OUT		3,500	3,500	3,500	(993)	
41-01 420	TELECOMMUNICATION		63,190	58,705	58,705	13,514	13,910
41-01 421	TRAVEL AND TRAINING		25,000	21,000	21,000	22,768	14,200
41-01 422	UNIFORM CLEANING		1,000	1,000	1,000	682	1,500
TOTAL SERVICES			195,755	164,417	164,417	97,733	87,116
41-01 610	OFFICE EQUIPMENT		5,000	5,000	5,000	-	-
41-01 615	OTHER EQUIPMENT		-	-	-	-	1,000
41-01 635	VEHICLES		55,000	-	-	-	-
TOTAL CAPITAL OUTLAY			60,000	5,000	5,000	-	1,000
TOTAL ADMINISTRATION			1,101,714	989,600	989,600	671,300	669,791

PD ADMINISTRATION

Police Department

Patrol



PATROL DIVISION

MISSION

The Patrol Division is responsible for responding to routine and emergency calls for service, enforcing traffic laws, investigating traffic accidents, and enforcing all other state and federal laws and municipal ordinances.

DESCRIPTION OF DEPARTMENT

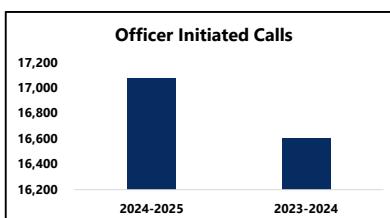
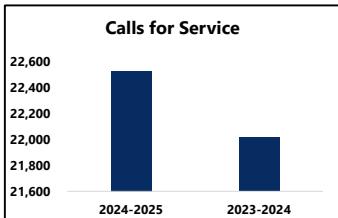
- Investigates traffic accidents and issues citations for traffic related and Class C Offenses.
- Responds to 911 calls for assistance, other dispatched calls, and initiates calls.
- Performs first responder duties during emergency and disaster calls.
- Takes initial reports and conducts preliminary investigations of Theft, Sexual Assault, Burglary.
- Patrols neighborhoods and initiates community policing programs.
- Intervenes in family violence cases, educates battered spouses/children on where to get assistance.
- Enforces DWI and other alcohol related laws and arrests offenders.

GOALS

- Encourage voluntary compliance of traffic laws through enforcement and public education to reduce and prevent traffic accidents.
- Increase the number of DWI's arrested to ensure safer streets.
- Ensure 100% compliance on TCLEOSE mandated training.

PERFORMANCE MEASURES

- Calls for Service from FY 24-25 as compared to FY 23-24.
- Officer Initiated from FY 24-25 as compared to FY 23-24.
- Citizen Initiated from FY 24-25 as compared to FY 23-24.



EMPLOYEE SPOTLIGHT

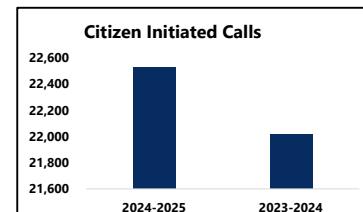


K-9 Officer Kurek

Specializes in Narcotics and Tracking

Cool Facts about Kurek

Kurek was born in Poland, February 5, 2018 and is 5 years old. He has his own passport. He became an officer with Hewitt Police Department in February 2020. His partner is Officer Zalimak. K-9 Officer Kurek, Badge #520 is a vital part of fighting crime in Hewitt.



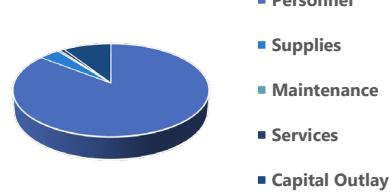
ACCOMPLISHMENTS

- Calls for Service for October 1, 2024 to September 30, 2025 were 22,532 as compared to 22,015 for October 1, 2023 to September 30, 2024.
- Officer Initiated Calls for October 1, 2024 to September 30, 2025 were 17,072 as compared to 16,604 for October 1, 2023 to September 30, 2024.
- Citizen Initiated Calls for October 1, 2024 to September 30, 2025 were 5,460 as compared to 5,411 for October 1, 2023 to September 30, 2024.

PATROL DIVISION

The Police Department is comprised of 6 divisions:

- 1. Administration**
- 2. Patrol**
- 3. Criminal Investigation**
- 4. Communications**
- 5. Animal Control**
- 6. Code Enforcement**



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	2,631,804	2,542,526	2,542,526	2,371,344	2,584,189
Supplies	122,455	122,370	122,370	225,285	97,905
Maintenance	15,000	15,000	15,000	19,206	15,000
Services	25,750	26,950	26,950	68,659	56,037
Capital Outlay	282,503	704,760	704,760	453,893	84,199
Total	3,077,512	3,411,606	3,411,606	3,138,387	2,837,330

Staffing-Patrol

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Lieutenant	3	3	4	4	4
Sergeants	4	4	4	4	4
Patrol Officers	16	16	13	13	11
School Resource Officers	0	0	3	3	3
Total	23	23	24	24	22

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Calls for Service-Police	24,000	22,532	24,000	22,015	20,000
Officer Initiated	17,250	17,072	16,000	16,604	12,000
Citizen Initiated	6,000	5,460	6,000	5,411	6,000

PATROL

PATROL			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
41-02 100	SALARIES - PATROL		1,852,959	1,799,289	1,799,289	1,677,210	1,848,895
41-02 105	OVERTIME - PATROL		52,000	52,000	52,000	69,928	52,000
41-02 120	SOCIAL SECURITY		145,730	141,624	141,624	133,353	145,419
41-02 125	TMRS		348,987	328,186	328,186	303,307	321,440
41-02 130	EMPLOYEE INSURANCE		161,000	161,000	161,000	132,407	163,200
41-02 135	PRE-EMPLOYMENT EXP		3,990	3,990	3,990	3,330	3,990
41-02 140	UNEMPLOYMENT INS		200	200	200	-	200
41-02 145	WORKERS COMP		66,938	56,237	56,237	51,809	49,045
TOTAL PERSONNEL			2,631,804	2,542,526	2,542,526	2,371,344	2,584,189
41-02 215	FUEL		70,000	70,000	70,000	68,884	65,000
41-02 225	CANINE PROGRAM		7,500	10,000	10,000	7,973	4,850
41-02 230	OFFICE SUPPLIES		500	1,800	1,800	721	1,800
41-02 235	OTHER EQUIP & SUPPLIES		27,505	23,620	23,620	130,092	14,255
41-02 245	UNIFORM PURCHASE		16,950	16,950	16,950	17,615	12,000
TOTAL SUPPLIES			122,455	122,370	122,370	225,285	97,905
41-02 350	VEHICLE MAINTENANCE		15,000	15,000	15,000	19,206	15,000
TOTAL MAINTENANCE			15,000	15,000	15,000	19,206	15,000
41-02 404	DUES AND SUBSCRIPTIONS		-	-	-	-	300
41-02 408	SERVICE CONTRACTS		-	1,200	1,200	13,366	2,683
41-02 420	TELECOMMUNICATION		-	-	-	34,520	29,054
41-02 421	TRAVEL AND TRAINING		23,250	23,250	23,250	18,533	20,000
41-02 422	UNIFORM CLEANING		2,500	2,500	2,500	2,240	4,000
TOTAL SERVICES			25,750	26,950	26,950	68,659	56,037
41-02 610	OFFICE EQUIPMENT		2,000	1,675	1,675	-	1,675
41-02 615	OTHER EQUIPMENT		85,707	85,707	85,707	-	82,524
41-02 635	VEHICLES		194,796	617,378	617,378	453,893	-
TOTAL CAPITAL OUTLAY			282,503	704,760	704,760	453,893	84,199
TOTAL PATROL			3,077,512	3,411,606	3,411,606	3,138,387	2,837,330

PATROL



Police Department



Criminal Investigation



CRIMINAL INVESTIGATION DIVISION

MISSION

The Criminal Investigation Division (C.I.D.) is responsible for conducting follow up investigations on all criminal cases received, and initiated by the department, providing training to all officers on crime scene techniques, lifting fingerprints, taking photographs etc., and is responsible for the securing and controlling of all evidence collected by officers of the department. C.I.D. oversees and provides assistance to the Community Police Officer in the performance of crime prevention duties, i.e. Neighborhood Watch, National Night Out, etc. All duties are performed in order to best serve and protect the community through the enforcement of federal and state law, as well as municipal ordinances.

DESCRIPTION OF DEPARTMENT

- Investigates child/elder abuse cases, both referred by the Department of Human Services, and officer initiated.
- Works closely with the District Attorney's office in the prosecution of criminal cases.
- Assists other law enforcement agencies on cases where needed.
- Conducts follow up investigation on cases.
- Testifies in all courts; Municipal, County, District, and Grand Jury.
- Accepts all recovered property, enters each piece into a data base and keeps all property stored and ready for trial or return to the owner.
- Oversees Community Policing program.
- Assists in crime prevention services by providing crime prevention information and participating in public speaking engagements.

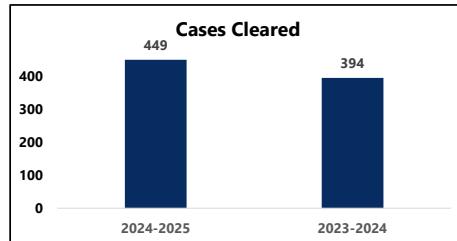
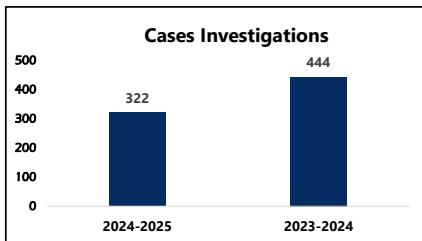


GOALS

- Increase case closure rate.
- Ensure Complainant contact on case investigations.
- Police Photography.

PERFORMANCE MEASURES

- Cases Investigated from FY 24-25 as compared to FY 23-24.



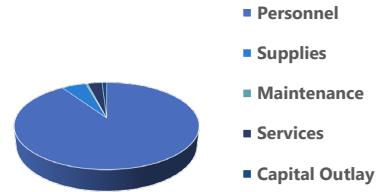
ACCOMPLISHMENTS

- Cases Investigated from October 1, 2024 to September 30, 2025 of 322 as compared to 444 for October 1, 2023 to September 30, 2024.
- Cases Cleared from October 1, 2024 to September 30, 2025 of 449 as compared to 394 for October 1, 2023 to September 30, 2024.

CRIMINAL INVESTIGATION DIVISION

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. *Criminal Investigation*
4. Communications
5. Animal Control
6. Code Enforcement



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	465,508	446,695	446,695	478,692	500,750
Supplies	26,300	30,400	30,400	30,645	31,150
Maintenance	2,000	2,000	2,000	3,554	2,000
Services	15,700	13,952	13,952	22,560	28,546
Capital Outlay	5,000	9,075	9,075	-	1,700
Total	514,508	502,122	502,122	535,451	564,146

Staffing-CID

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Sergeant	1	1	1	1	1
Police Officer	3	3	3	3	3
Evidence Technician	0	0	1	1	1
Total	4	4	5	5	5

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Cases Investigated	440	322	440	427	420
Cases Cleared	450	449	420	404	400

CRIMINAL INVESTIGATION

CRIMINAL INVESTIGATION			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
41-03	100	SALARIES - CID	335,292	324,409	324,409	351,771	353,675
41-03	105	OVERTIME - CID	2,500	2,500	2,500	1,673	15,000
41-03	120	SOCIAL SECURITY	25,841	25,009	25,009	25,587	28,204
41-03	125	TMRS	61,883	57,953	57,953	59,835	62,343
41-03	130	EMPLOYEE INSURANCE	28,000	28,000	28,000	31,960	34,000
41-03	135	PRE-EMPLOYMENT EXP	250	250	250	40	250
41-03	140	UNEMPLOYMENT INS	100	100	100	-	100
41-03	145	WORKERS COMP	11,642	8,474	8,474	7,826	7,178
TOTAL PERSONNEL			465,508	446,695	446,695	478,692	500,750
41-03	200	CASE INVESTIGATION	9,000	12,000	12,000	5,284	12,000
41-03	215	FUEL	10,000	10,000	10,000	10,996	10,000
41-03	230	OFFICE SUPPLIES	1,200	1,500	1,500	1,103	750
41-03	235	OTHER EQUIP & SUPPLIES	5,100	5,100	5,100	12,395	6,600
41-03	245	UNIFORM PURCHASE	1,000	1,800	1,800	867	1,800
TOTAL SUPPLIES			26,300	30,400	30,400	30,645	31,150
41-03	350	VEHICLE MAINTENANCE	2,000	2,000	2,000	3,554	2,000
TOTAL MAINTENANCE			2,000	2,000	2,000	3,554	2,000
41-03	404	DUES & SUBSCRIPTIONS	4,700	4,502	4,502	4,063	4,502
41-03	408	SERVICE CONTRACTS	-	-	-	1,958	5,404
41-03	420	TELECOMMUNICATION	-	-	-	8,494	8,440
41-03	421	TRAVEL AND TRAINING	10,000	8,000	8,000	6,962	8,000
41-03	422	UNIFORM CLEANING	1,000	1,450	1,450	1,083	2,200
TOTAL SERVICES			15,700	13,952	13,952	22,560	28,546
41-03	610	OFFICE EQUIPMENT	5,000	1,700	1,700	-	1,700
41-03	615	OTHER EQUIPMENT	-	7,375	7,375	-	-
TOTAL CAPITAL OUTLAY			5,000	9,075	9,075	-	1,700
TOTAL CID			514,508	502,122	502,122	535,451	564,146

CRIMINAL INVESTIGATION

Police Department

Communications



COMMUNICATIONS

MISSION

Operate police communication equipment, radios, computers, and telephone. Ensure Hewitt police officers are safe and get assistance to anyone that needs help. Dispatch fire, rescue, ambulance, Code Enforcement and Animal Control Officer services.



DESCRIPTION OF DEPARTMENT

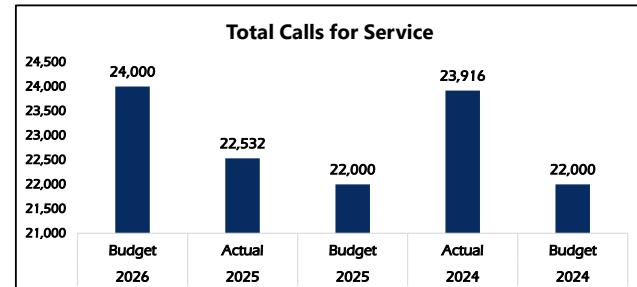
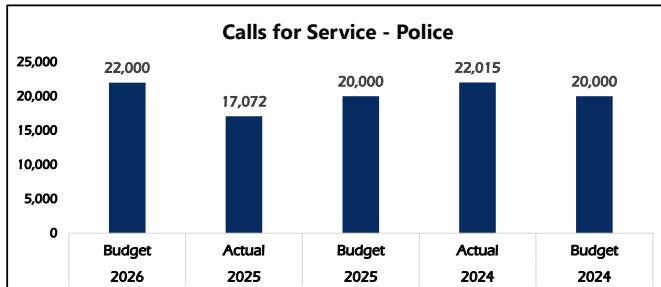
- Greet the public in person, and on the phone at the Police Department.
- Answer 9-1-1 calls and direct emergency services (police, fire, rescue) to the proper location.
- Checks violator registration, drivers' licenses, wanted status through TCIC/NCIC.
- Enters information (warrant data bank, runaway/missing person), stolen property into CAD system.
- Ensures officer safety through monitoring radio information and time out at each call.

GOALS

- Meet capabilities to handle volume of 911 calls.
- Develop updated policies and procedures.
- Ensure 100% of Communication Specialists are trained in emergency services.
- Deliver quality services to the citizens of Hewitt.

PERFORMANCE MEASURES

- Total Calls for Service for FY 25-26 as compared to FY 24-25.
- Maintain and improve the status of the Department's CJIS Compliance.



ACCOMPLISHMENTS

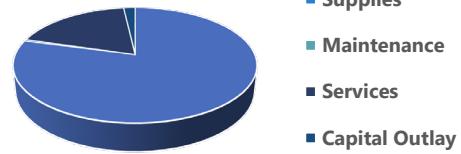
- Total Calls for Service for October 1, 2024 to September 30, 2025 were 22,532 as compared to 23,916 for October 1, 2023 to September 30, 2024.
- Police Calls for Service for October 1, 2024 to September 30, 2025 were 17,072 as compared to 22,015 for October 1, 2023 to September 30, 2024.
- Developed updated policy and procedure manual.
- Developed and responsible for handling dispatch for Midway ISD's new police department.

COMMUNICATIONS

COMMUNICATIONS

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. *Communications*
5. Animal Control
6. Code Enforcement



Expenditure Summary

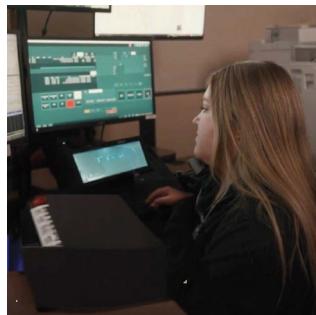
Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	745,751	674,149	674,149	583,293	637,073
Supplies	4,200	6,100	6,100	11,233	6,100
Maintenance	-	-	-	-	-
Services	175,098	143,253	143,253	45,204	41,390
Capital Outlay	17,160	16,112	16,112	-	7,088
Total	942,209	839,614	839,614	639,730	691,651

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Communication Supervisor	1	1	1	1	1
Lead Communication Specialist	2	2	0	0	0
Communication Specialist	6	6	8	8	7
Total	9	9	9	9	8

Workload/Demand Measures

Measurement	2026 Budget	2025 Actual	2025 Budget	2024 Actual	2024 Budget
Total Calls for Service	24,000	22,532	22,000	23,916	22,000
Calls for Service - Police	22,000	17,072	20,000	22,015	20,000
Calls for Service - Fire	2,200	1,958	2,000	1,901	2,000



COMMUNICATIONS

COMMUNICATIONS

COMMUNICATIONS			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
41-04	100	SALARIES	490,238	471,149	471,149	338,110	446,215
41-04	105	OVERTIME	50,000	15,000	15,000	87,685	15,000
41-04	120	SOCIAL SECURITY	41,328	37,190	37,190	31,469	35,283
41-04	125	TMRS	98,971	86,182	86,182	72,102	77,991
41-04	130	EMPLOYEE INSURANCE	63,000	63,000	63,000	50,860	61,200
41-04	135	PRE-EMPLOYMENT EXP	250	250	250	1,710	250
41-04	140	UNEMPLOYMENT INS	100	100	100	-	100
41-04	145	WORKERS COMP	1,864	1,278	1,278	1,357	1,034
TOTAL PERSONNEL			745,751	674,149	674,149	583,293	637,073
41-04	230	OFFICE SUPPLIES	1,000	1,200	1,200	804	1,200
41-04	235	OTHER EQUIP & SUPPLIES	2,000	3,700	3,700	10,093	3,700
41-04	245	UNIFORM PURCHASE	1,200	1,200	1,200	336	1,200
TOTAL SUPPLIES			4,200	6,100	6,100	11,233	6,100
41-04	404	DUES AND SUBSCRIPTIONS	450	375	375	375	450
41-04	408	SERVICE CONTRACTS	167,648	135,878	135,878	33,400	32,350
41-04	420	TELECOMMUNICATION	-	-	-	4,254	1,590
41-04	421	TRAVEL AND TRAINING	7,000	7,000	7,000	7,175	7,000
TOTAL SERVICES			175,098	143,253	143,253	45,204	41,390
41-04	610	OFFICE EQUIPMENT	3,000	3,000	3,000	-	3,000
41-04	615	OTHER EQUIPMENT	14,160	13,112	13,112	-	4,088
TOTAL CAPITAL OUTLAY			17,160	16,112	16,112	-	7,088
TOTAL COMMUNICATIONS			942,209	839,614	839,614	639,730	691,651

COMMUNICATIONS



Police Department

Animal Control



ANIMAL CONTROL

MISSION

The Animal Control Division is responsible for enforcing city ordinances on all types of animal/fowl violations in order to gain compliance and improve the quality of life within the city limits of Hewitt.



DESCRIPTION OF DEPARTMENT

- Initiates, responds, and investigates reports of animal violations.
- Locates, picks up, and transports strays, and runaway animals to the animal shelter.
- Keeps the proper paperwork and forwards as needed to state agencies.
- Testifies in all courts; Municipal, County, District, and Grand Jury if needed.
- Provides educational information via public speaking engagements to the citizens of Hewitt.
- Investigates all reported animal bites and ensures proper quarantine procedures are followed.

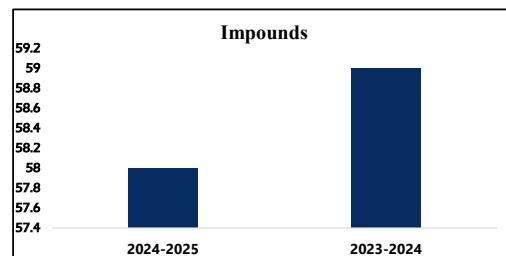
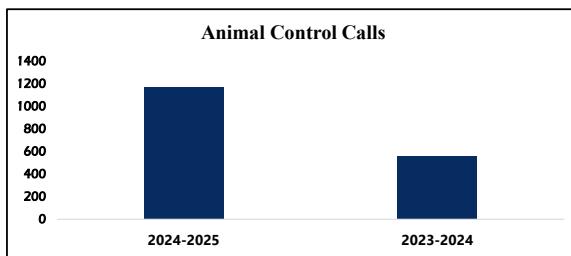
GOALS

- Decrease the number of strays impounded for the Fiscal Year.
- Increase the number of Animal Calls for Service for the Fiscal Year.
- Attend classes on animal control.



PERFORMANCE MEASURES

- Number of Animal Control Calls for FY 24-25 compared to FY 23-24.
- Number of Strays Impounded for FY 24-25 compared to FY 23-24.



ACCOMPLISHMENTS

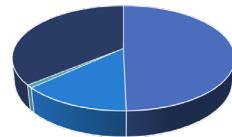
- Animal Control Calls for October 1, 2024 to September 30, 2025 were 1166 as compared to 558 for October 1, 2023 to September 30, 2024.
- Strays Impounded for October 1, 2024 to September 30, 2025 were 58 as compared to 59 for October 1, 2023 to September 30, 2024.
- Participated with an Animal Control class in the Citizens Police Academy and National Night Out.

ANIMAL CONTROL

ANIMAL CONTROL

The Police Department is comprised of 6 divisions:

1. Administration
2. Patrol
3. Criminal Investigation
4. Communications
5. Animal Control
6. Code Enforcement



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	83,287	75,682	75,682	68,921	72,058
Supplies	22,600	5,855	5,855	2,382	5,805
Maintenance	1,500	1,500	1,500	876	1,500
Services	60,334	59,984	59,984	59,894	52,571
Capital Outlay	-	-	-	-	1,200
Total	167,721	143,021	143,021	132,073	133,134

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Animal Control Officer	1	1	1	1	1
Total	1	1	1	1	1

Workload/Demand Measures

Measurement	2026 Budget	2025 Actual	2025 Budget	2024 Actual	2024 Budget
Calls for Animal Control	1200	1166	450	558	450
Impounds	60	58	50	59	50



ANIMAL CONTROL

ANIMAL CONTROL

ANIMAL CONTROL			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
41-05 100	SALARIES - ACO		57,299	52,038	52,038	47,956	48,591
41-05 105	OVERTIME-ACO		1,200	1,200	1,200	764	1,200
41-05 120	SOCIAL SECURITY		4,475	4,073	4,073	3,655	3,809
41-05 125	TMRS		10,717	9,438	9,438	8,244	8,420
41-05 130	EMPLOYEE INSURANCE		7,000	7,000	7,000	6,713	6,800
41-05 135	PRE-EMPLOYMENT EXP		250	250	250	-	250
41-05 140	UNEMPLOYMENT INS		100	100	100	-	100
41-05 145	WORKERS COMP		2,246	1,583	1,583	1,589	2,888
TOTAL PERSONNEL			83,287	75,682	75,682	68,921	72,058
41-05 215	FUEL		2,250	3,000	3,000	2,049	4,000
41-05 230	OFFICE SUPPLIES		-	275	275	25	275
41-05 235	OTHER EQUIP & SUPPLIES		20,000	2,230	2,230	123	1,030
41-05 245	UNIFORM PURCHASE		350	350	350	185	500
TOTAL SUPPLIES			22,600	5,855	5,855	2,382	5,805
41-05 350	VEHICLE MAINTENANCE		1,500	1,500	1,500	876	1,500
TOTAL MAINTENANCE			1,500	1,500	1,500	876	1,500
41-05 401	HUMANE SHELTER		58,584	58,584	58,584	57,792	48,496
41-05 404	DUES AND SUBSCRIPTIONS		-	150	150	-	150
41-05 420	TELECOMMUNICATION		-	-	-	1,174	2,725
41-05 421	TRAVEL AND TRAINING		1,500	1,000	1,000	928	700
41-05 422	UNIFORM CLEANING		250	250	250	-	500
TOTAL SERVICES			60,334	59,984	59,984	59,894	52,571
41-05 610	OFFICE EQUIPMENT		-	-	-	-	1,000
41-05 615	OTHER EQUIPMENT		-	-	-	-	200
TOTAL CAPITAL OUTLAY			-	-	-	-	1,200
TOTAL ANIMAL CONTROL			167,721	143,021	143,021	132,073	133,134

ANIMAL CONTROL

Police Department

Code Enforcement



CODE ENFORCEMENT

MISSION

The Code Enforcement Division is responsible for enforcing all city ordinances, developing current and best-practices ordinances, specifically relating to commercial and residential areas. Code enforcement attempts to gain compliance and improve the quality of life within the city limits of Hewitt.



DESCRIPTION OF DEPARTMENT

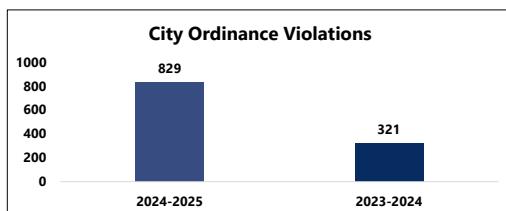
- Investigates calls pertaining to code violations.
- Maintains current Code Enforcement Officer Certification and continuing education courses.
- Locates code violations and contacts the owners responsible for remedying the violations.
- Assists the Building Department with suspected violations and code issues.
- Maintains paperwork for prosecution/consultation on active and past cases.
- Testifies in all courts; Municipal, County, District, and Grand Jury if needed.
- Provides educational information via public speaking engagements to the citizens of Hewitt.

GOALS

- Increase the number of Code Enforcement Calls for Fiscal Year.
- Attend classes on Code Enforcement and environmental enforcement.

PERFORMANCE MEASURES

- Number of City Ordinance Violations for FY 24-25 as compared to FY 23-24.
- Public Awareness campaign designed to reduce code violations.



ACCOMPLISHMENTS

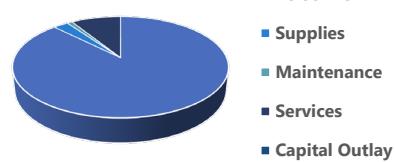
- City Ordinance Violations for October 1, 2024 to September 30, 2025 were 829 as compared to 321 for October 1, 2023 to September 30, 2024.
- Participated in a Code Enforcement information class in the Citizens Police Academy and National Night Out.

CODE ENFORCEMENT

CODE ENFORCEMENT

The Police Department is comprised of 6 divisions:

- 1. Administration**
- 2. Patrol**
- 3. Criminal Investigation**
- 4. Communications**
- 5. Animal Control**
- 6. Code Enforcement**



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	93,380	83,633	83,633	78,168	79,297
Supplies	2,850	3,600	3,600	1,212	4,500
Maintenance	1,000	1,000	1,000	996	1,000
Services	9,450	1,200	1,200	2,247	2,990
Capital Outlay	-	-	-	-	500
Total	106,680	89,433	89,433	82,623	88,287

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Code Enforcement Officer	1	1	1	1	1
Total	1	1	1	1	1

Workload/Demand Measures

Measurement	2026 Budget	2025 Actual	2025 Budget	2024 Actual	2024 Budget
Violations of City Ordinance	500	829	300	289	300

CODE ENFORCEMENT

CODE ENFORCEMENT			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
41-06 100	SALARIES - CEO		67,685	60,362	60,362	56,809	57,408
41-06 105	SALARIES - OT		200	200	200	237	200
41-06 120	SOCIAL SECURITY		5,193	4,633	4,633	4,299	4,407
41-06 125	TMRS		12,437	10,736	10,736	9,656	9,742
41-06 130	EMPLOYEE INSURANCE		7,000	7,000	7,000	6,793	6,800
41-06 135	PRE-EMPLOYMENT EXP		250	250	250	-	250
41-06 140	UNEMPLOYMENT INS		100	100	100	-	100
41-06 145	WORKERS COMP		515	352	352	374	390
TOTAL PERSONNEL			93,380	83,633	83,633	78,168	79,297
41-06 215	FUEL		1,750	2,000	2,000	942	3,000
41-06 230	OFFICE SUPPLIES		-	500	500	215	500
41-06 235	OTHER EQUIP & SUPPLIES		750	750	750	-	500
41-06 245	UNIFORM PURCHASE		350	350	350	55	500
TOTAL SUPPLIES			2,850	3,600	3,600	1,212	4,500
41-06 350	VEHICLE MAINTENANCE		1,000	1,000	1,000	996	1,000
TOTAL MAINTENANCE			1,000	1,000	1,000	996	1,000
41-06 404	DUES & SUBSCRIPTIONS		8,000	250	250	-	250
41-06 420	TELECOMMUNICATION		-	-	-	1,547	1,540
41-06 421	TRAVEL AND TRAINING		1,200	700	700	700	700
41-06 422	UNIFORM CLEANING		250	250	250	-	500
TOTAL SERVICES			9,450	1,200	1,200	2,247	2,990
41-06 610	OFFICE EQUIPMENT		-	-	-	-	500
TOTAL CAPITAL OUTLAY			-	-	-	-	500
TOTAL CODE ENFORCEMENT			106,680	89,433	89,433	82,623	88,287

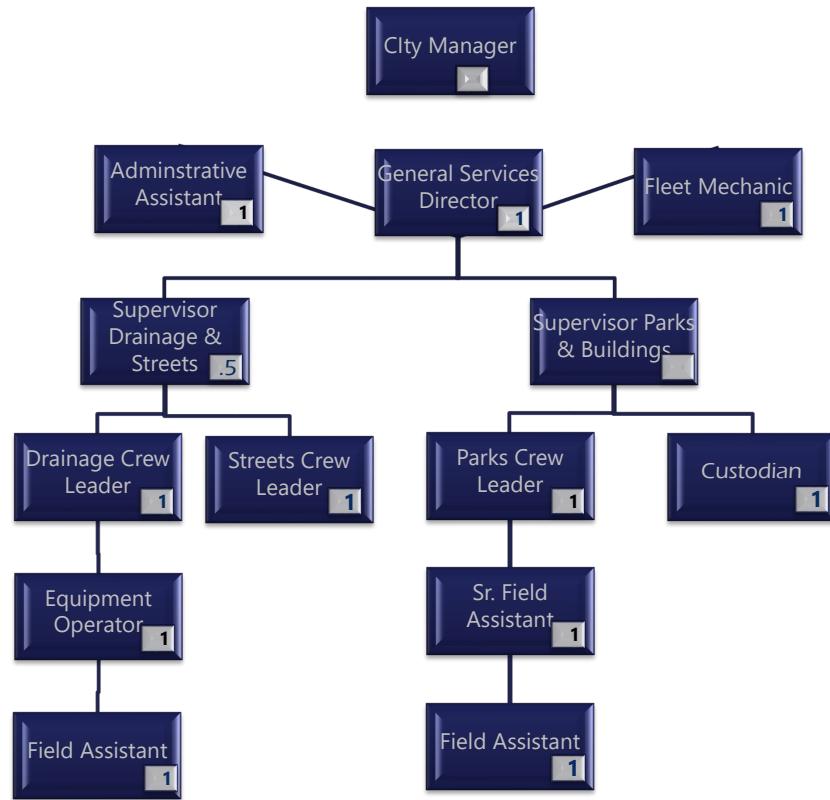
CODE ENFORCEMENT

General Services

- Parks
- Streets
- General Services



GENERAL SERVICES DEPARTMENT



**GENERAL SERVICES
Organization Chart
Total: 11.5**

GENERAL SERVICES DEPARTMENT

GENERAL SERVICES DEPARTMENT

The Hewitt Parks & Streets Department's Goals uphold the City's Overall Goals #1 & #3

General Services in the General Fund specifically applies to the preservation, upkeep and maintenance of the City's Streets, Parks, Facilities and Equipment.

More specifically, Goal #1 Objectives, as they apply to Streets, Parks and Equipment are:

Obj 1.5 "Protect the investment in the public transportation system through preventative maintenance and ongoing rehabilitation of streets. Perform annual maintenance upgrades."

Please see Workload/Demand Measure in Streets & Parks Summary

Obj 3.1 "Recognize the need for efficient and effective roadways."

Active in planning Homeland Security emergency evacuations.

Obj 3.2 "Investigate challenges related to roadways from high traffic or natural wear and tear on structure."

Slurry seal and patching maintenance on streets; advising the City Manager on streets for which upgrades are needed.

GENERAL SERVICES DEPARTMENT

MISSION

In conjunction with the citizens of Hewitt, the General Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.

DESCRIPTION OF DEPARTMENT

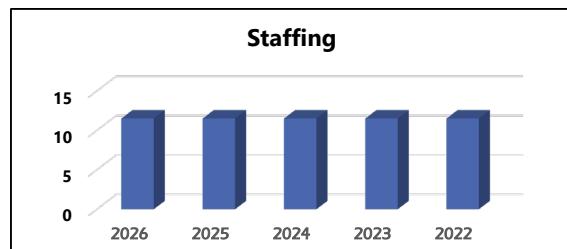
The General Services Department maintains right-of-ways, City facilities, 72 miles of streets, municipal drainage and 2 developing parks. The City's parks and streets are carefully planned to meet the needs of its citizens. The Fleet division works hard to repair and maintain municipal vehicles and equipment. The work of the Parks & Street divisions helps to attract new residents and businesses to Hewitt, while providing excellent value to current citizens. The General Services Department works to repair and upgrade infrastructure to ensure the safety of motorists and pedestrians and enhance quality of life through beautification efforts.

GOALS

- Continue to evaluate and improve city streets.
- Continue to evaluate and improve the City Parks.
- Continue to evaluate and improve City drainage system.
- Continue to evaluate and perform facility maintenance.
- Continue to evaluate and perform building and fleet maintenance.



PERFORMANCE MEASURES



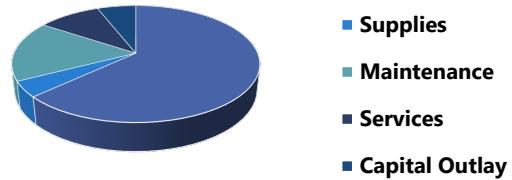
ACCOMPLISHMENTS

- 5-year Streets and Parks plans developed and updated.
- Assisted in community events including National Night Out, Library Summer Events, Christmas in the Park.
- Implemented request/work order software to streamline and monitor work performance for streets, parks, drainage, fleet and facility maintenance.

GENERAL SERVICES DEPARTMENT

This department includes the following divisions:

- 1) Parks
- 2) Streets
- 3) General Services



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	937,792	894,782	894,782	768,053	821,690
Supplies	64,300	63,850	63,850	46,151	64,350
Maintenance	250,300	125,550	125,550	221,445	127,050
Services	144,052	143,304	143,304	127,886	143,488
Capital Outlay	89,000	57,195	57,195	11,284	2,000
Total	1,485,444	1,284,681	1,284,681	1,174,819	1,158,578

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
General Services Director	1	1	1	1	1
Supervisor	0.5	0.5	0.5	0.5	0.5
Administrative Assistant	1	1	1	1	1
Crew Leader	2	2	2	2	2
Sr. Field Assistant	1	0	0	0	0
Field Assistant	4	5	5	5	5
Fleet Mechanic	1	1	1	1	1
Custodian	1	1	1	1	1
Total	11.5	11.5	11.5	11.5	11.5

GENERAL SERVICES SUMMARY

GENERAL SERVICES - SUMMARY		2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
50 100	SALARIES	648,994	626,292	626,292	550,564	576,072
50 105	SALARIES - OVERTIME	18,000	15,500	15,500	14,992	13,000
50 120	SOCIAL SECURITY	51,025	49,097	49,097	41,458	45,064
50 125	TMRS	122,193	113,773	113,773	95,445	99,613
50 130	EMPLOYEE INSURANCE	80,500	80,500	80,500	54,797	78,200
50 135	PRE-EMPLOYMENT EXP	750	750	750	1,036	750
50 140	UNEMPLOYMENT INS	300	300	300	-	300
50 145	WORKERS COMP	16,030	8,570	8,570	9,761	8,691
TOTAL PERSONNEL		937,792	894,782	894,782	768,053	821,690
50 203	BARRICADES/CONES	2,200	2,200	2,200	337	2,200
50 205	CHEMICALS	700	700	700	52	750
50 215	FUEL	32,500	32,500	32,500	29,698	33,500
50 220	JANITORIAL SUPPLIES	6,000	6,000	6,000	3,590	6,000
50 230	OFFICE SUPPLIES	1,650	1,450	1,450	895	1,700
50 235	OTHER EQUIP & SUPPLIES	19,250	19,000	19,000	10,758	19,000
50 236	TOOLS	2,000	2,000	2,000	821	1,200
TOTAL SUPPLIES		64,300	63,850	63,850	46,151	64,350
50 300	FACILITIES MAINTENANCE	5,000	5,000	5,000	3,710	6,800
50 310	GROUNDS MAINTENANCE	4,000	4,000	4,000	5,476	4,000
50 320	PARK IMPROVEMENTS	2,000	2,000	2,000	1,947	2,000
50 325	PLAYGROUND MAIN	2,000	2,000	2,000	1,374	2,000
50 330	PARK MAINTENANCE	4,000	4,000	4,000	3,955	4,000
50 332	POND MAINTENANCE	1,500	1,500	1,500	44	2,000
50 335	SIGN MAINTENANCE	10,000	9,750	9,750	6,867	8,250
50 340	STREET MAINTENANCE	205,000	80,000	80,000	185,243	80,000
50 345	STREET RESERVE UTILIZED	-	-	-	-	-
50 350	VEHICLE MAINTENANCE	8,600	8,600	8,600	8,763	8,800
50 355	HEAVY EQUIPMENT MAINT	8,200	8,700	8,700	4,066	9,200
TOTAL MAINTENANCE		250,300	125,550	125,550	221,445	127,050
50 404	DUES AND SUBSCRIPTIONS	2,150	2,150	2,150	909	2,150
50 406	ELECTRIC SERVICE	102,500	100,000	100,000	103,684	102,000
50 408	SERVICE CONTRACTS	12,500	14,200	14,200	8,353	18,000
50 412	PARK RESERVATION SOFTWARE	3,100	2,950	2,950	-	2,800
50 414	NATURAL GAS SERVICE	2,500	2,500	2,500	1,716	3,000
50 420	TELECOMMUNICATION	7,802	8,004	8,004	8,796	7,538
50 421	TRAVEL AND TRAINING	3,200	3,200	3,200	775	3,200
50 422	UNIFORM CLEANING	4,300	4,300	4,300	3,653	4,800
50 424	WORK ORDER SOFTWARE	6,000	6,000	6,000	-	-
TOTAL SERVICES		144,052	143,304	143,304	127,886	143,488
50 615	OTHER EQUIPMENT	73,000	5,500	5,500	-	2,000
50 620	OTHER IMPROVEMENTS	16,000	51,695	51,695	11,284	-
TOTAL CAPITAL OUTLAY		89,000	57,195	57,195	11,284	2,000
TOTAL GENERAL SERVICES		1,485,444	1,284,681	1,284,681	1,174,819	1,158,578
PARKS		428,710	391,160	391,160	315,742	375,034
STREETS		623,013	479,901	479,901	456,532	415,841
GENERAL SERVICES		433,721	413,620	413,620	402,545	367,703
TOTAL		1,485,444	1,284,681	1,284,681	1,174,819	1,158,578

GENERAL SERVICES SUMMARY

General Services

Parks



PARKS DIVISION

MISSION

In conjunction with the citizens of Hewitt, the Community Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.



DESCRIPTION OF DEPARTMENT

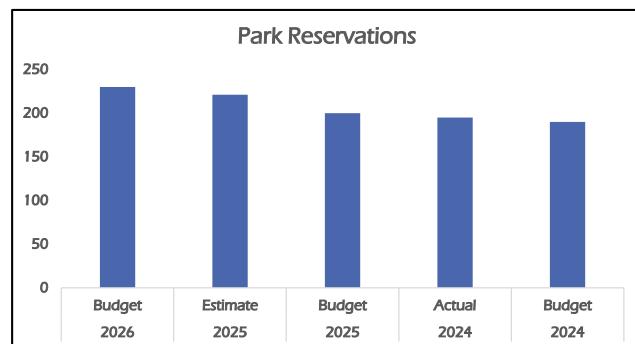
The General Services Department maintains 2 developed parks. The City's parks are carefully planned to meet the needs of its citizens. The work of the Parks division helps to attract new residents and businesses to Hewitt, while providing excellent value to current citizens.

GOALS

- Continue to evaluate and improve the City Parks.
- Continue parks and beautification projects.
- Continue to apply for park grants.
- Continue Stocking Warren Park Ponds with Fish.
- Continue progress of Warren Park Pond Pavilion (restrooms).



PERFORMANCE MEASURES



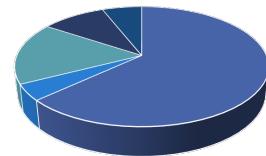
ACCOMPLISHMENTS

- Construction of Warren Park Pond Pavilion and Toddler Playground
- Additional benches and tables added to Warren Park
- Constructed 3 bridge/creek crossings in Hewitt Park
- Continued progress with the 5 Year Plan
- Replaced Disc Golf signs at Hewitt Park
- Overflow parking at Warren Park completed with LED Lighting at entryways

PARKS DIVISION

This department includes the following divisions:

- 1) Parks
- 2) Streets
- 3) General Services



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary - Parks

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	348,700	327,745	327,745	251,887	311,488
Supplies	25,950	25,700	25,700	21,827	26,700
Maintenance	22,500	22,750	22,750	21,565	23,450
Services	15,560	14,965	14,965	9,179	13,396
Capital Outlay	16,000	-	-	11,284	-
Total	428,710	391,160	391,160	315,742	375,034

Staffing - Parks

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Administrative Assistant	1	1	1	1	1
Crew Leader	1	1	1	1	1
Field Assistant	3	3	3	3	3
Equipment Operator	0	0	0	0	0
Total	5	5	5	5	5

Workload/Demand Measures - Parks

	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Measurement					
Bulk Trash/Brush Loads	2560	2556	2400	2400	2400
Park Reservations	230	221	200	195	190
Mowing Hours	9000	9000	9000	9000	9000

GENERAL SERVICES - PARKS

PARKS			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
50-01	100	SALARIES - PARKS	236,034	223,135	223,135	185,115	213,193
50-01	105	SALARIES - OVERTIME	7,000	7,000	7,000	3,411	7,000
50-01	120	SOCIAL SECURITY	18,592	17,605	17,605	13,570	16,844
50-01	125	TX MUNI RETIREMENT	44,524	40,797	40,797	31,553	37,235
50-01	130	EMPLOYEE INSURANCE	35,000	35,000	35,000	15,034	34,000
50-01	135	PRE-EMP/SHOTS	300	300	300	667	300
50-01	140	UNEMPLOYMENT INS	100	100	100	-	100
50-01	145	WORKER'S COMP INS	7,150	3,808	3,808	2,537	2,816
TOTAL PERSONNEL			348,700	327,745	327,745	251,887	311,488
50-01	203	BARRICADES/CONES	200	200	200	17	200
50-01	205	CHEMICALS	500	500	500	52	500
50-01	215	FUEL	16,000	16,000	16,000	13,723	18,000
50-01	220	JANITORIAL SUPPLIES	3,000	3,000	3,000	2,625	2,000
50-01	230	OFFICE SUPPLIES	500	500	500	300	500
50-01	235	OTHER EQUIP & SUPPLIES	5,750	5,500	5,500	5,110	5,500
TOTAL SUPPLIES			25,950	25,700	25,700	21,827	26,700
50-01	300	FACILITIES MAINTENANCE	3,000	3,000	3,000	1,807	3,000
50-01	310	GROUNDS MAINTENANCE	4,000	4,000	4,000	5,476	4,000
50-01	320	PARK IMPROVEMENTS	2,000	2,000	2,000	1,947	2,000
50-01	325	PLAYGROUND MAINTENANCE	2,000	2,000	2,000	1,374	2,000
50-01	330	PARK MAINTENANCE	4,000	4,000	4,000	3,955	4,000
50-01	332	POND MAINTENANCE	1,500	1,500	1,500	44	2,000
50-01	335	SIGN MAINTENANCE	1,000	750	750	732	750
50-01	350	VEHICLE MAINTENANCE	2,500	2,500	2,500	4,727	2,500
50-01	355	HEAVY EQUIPMENT MAIN	2,500	3,000	3,000	1,503	3,200
TOTAL MAINTENANCE			22,500	22,750	22,750	21,565	23,450
50-01	404	DUES & SUBSCRIPTIONS	300	300	300	-	300
50-01	406	ELECTRIC-Park Lighting	2,500	2,000	2,000	2,427	2,000
50-01	408	SERVICE CONTRACTS	2,500	2,500	2,500	2,118	3,000
50-01	412	PARK RESERVATION SOFTWARE	3,100	2,950	2,950	-	2,800
50-01	420	TELECOMMUNICATION	2,960	3,015	3,015	3,417	2,996
50-01	421	TRAVEL & TRAINING	700	700	700	125	700
50-01	422	UNIFORM CLEANING	1,500	1,500	1,500	1,092	1,600
50-01	424	WORK ORDER SOFTWARE	2,000	2,000	2,000	-	-
TOTAL SERVICES			15,560	14,965	14,965	9,179	13,396
50-01	620	OTHER IMPROVEMENTS	16,000	-	-	11,284	-
TOTAL CAPITAL OUTLAY			16,000	-	-	11,284	-
TOTAL PARKS DEPARTMENT			428,710	391,160	391,160	315,742	375,034

General Services

Streets



STREETS DIVISION

MISSION

In conjunction with the citizens of Hewitt, the General Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.



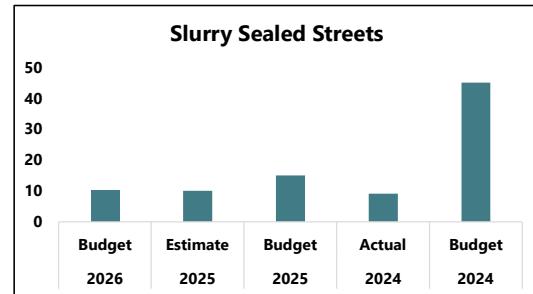
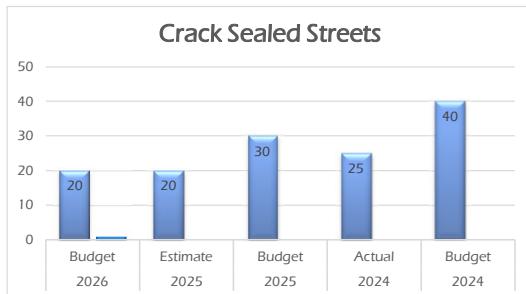
DESCRIPTION OF DEPARTMENT

The Street division maintains 70 miles of streets. The City's streets are carefully planned to meet the needs of its citizens. The Street division works to repair and upgrade infrastructure to ensure the safety of motorists and pedestrians and enhance quality of life through beautification efforts.

GOALS

- Continue to evaluate and improve city streets.
- Microseal program increased annually.
- Continue tree trimming program to maintain street clearances.
- Crack sealed streets as needed and in preparation for micro slurry sealing.

PERFORMANCE MEASURES



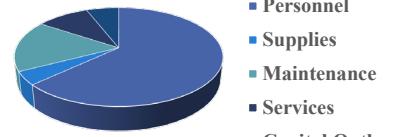
ACCOMPLISHMENTS

- Crack sealed 25 streets.
- Slurry sealed 9 streets.
- Trimmed trees in roadways to maintain height clearances.
- Progressed with 5 year plan.

STREETS DIVISION

This department includes the following divisions:

- 1) Parks
- 2) **Streets**
- 3) General Services



Expenditure Summary - Streets

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	194,908	193,090	193,090	137,941	184,725
Supplies	20,350	20,350	20,350	14,168	19,450
Maintenance	220,700	95,700	95,700	195,196	94,500
Services	114,055	113,566	113,566	109,227	117,166
Capital Outlay	73,000	57,195	57,195	-	-
Total	623,013	479,901	479,901	456,532	415,841

Staffing - Streets

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Crew Leader	1	1	1	1	1
Field Assistant	2	2	2	2	1
Total	3	3	3	3	2

Workload/Demand Measures - Streets

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Crack Sealed Streets	30	25	40	32	32
Slurry Seal Streets	15	9	45	32	60
Miles of Streets	73	73	73	72	72

GENERAL SERVICES - STREETS

STREETS			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
50-02	100	SALARIES - STREETS	130,184	131,334	131,334	91,663	125,094
50-02	105	SALARIES - OVERTIME	4,000	4,000	4,000	3,641	4,000
50-02	120	SOCIAL SECURITY	10,265	10,353	10,353	6,875	9,876
50-02	125	TX MUNI RETIREMENT	24,582	23,991	23,991	16,140	21,830
50-02	130	EMPLOYEE INSURANCE	21,000	21,000	21,000	14,429	20,400
50-02	135	PRE-EMP/SHOTS	300	300	300	369	300
50-02	140	UNEMPLOYMENT INS	100	100	100	-	100
50-02	145	WORKER'S COMP INS	4,477	2,012	2,012	4,824	3,125
TOTAL PERSONNEL			194,908	193,090	193,090	137,941	184,725
50-02	203	BARRICADES/CONES	2,000	2,000	2,000	320	2,000
50-02	205	CHEMICALS	200	200	200	-	250
50-02	215	FUEL	10,500	10,500	10,500	10,782	9,500
50-02	230	OFFICE SUPPLIES	150	150	150	259	200
50-02	235	OTHER EQUIP & SUPPLIES	7,500	7,500	7,500	2,807	7,500
TOTAL SUPPLIES			20,350	20,350	20,350	14,168	19,450
50-02	335	SIGN MAINTENANCE	9,000	9,000	9,000	6,135	7,500
50-02	350	STREET MAINTENANCE	205,000	80,000	80,000	185,243	80,000
50-02	345	STREET RESERVES UTILIZED	-	-	-	-	-
50-02	350	VEHICLE MAINTENANCE	2,500	2,500	2,500	1,648	2,500
50-02	355	HEAVY EQUIPMENT MAIN	4,200	4,200	4,200	2,170	4,500
TOTAL MAINTENANCE			220,700	95,700	95,700	195,196	94,500
50-02	404	DUES AND SUBSCRIPTIONS	150	150	150	295	150
50-02	406	ELECTRIC-Street Lighting	100,000	98,000	98,000	101,257	100,000
50-02	408	SERVICE CONTRACTS	8,000	10,000	10,000	4,537	13,000
50-02	420	TELECOMMUNICATION	1,705	1,216	1,216	2,041	1,216
50-02	421	TRAVEL AND TRAINING	1,000	1,000	1,000	150	1,000
50-02	422	UNIFORM CLEANING	1,200	1,200	1,200	947	1,800
50-02	424	WORK ORDER SOFTWARE	2,000	2,000	2,000	-	-
TOTAL SERVICES			114,055	113,566	113,566	109,227	117,166
50-02	615	OTHER EQUIPMENT	73,000	5,500	5,500	-	-
50-02	620	OTHER IMPROVEMENTS	-	51,695	51,695	-	-
TOTAL CAPITAL OUTLAY			73,000	57,195	57,195	-	-
TOTAL STREET DEPARTMENT			623,013	479,901	479,901	456,532	415,841

GENERAL SERVICES - STREETS

General Services

General Services



GENERAL SERVICES DIVISION

MISSION

In conjunction with the citizens of Hewitt, the General Services department strives to preserve and enhance the safety and beautification of the City. The department works diligently to provide citizens with safe and well-maintained parks and roadways. The department will continually work to meet the needs of our growing community through the effective use of resources and collaboration with other departments and organizations.



DESCRIPTION OF DEPARTMENT

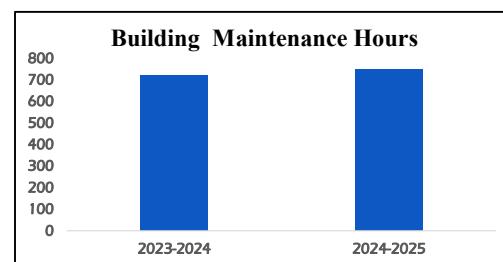
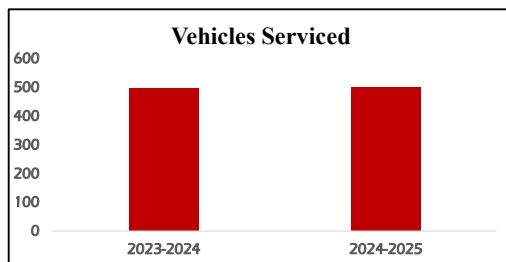
The General Services Division includes the:

- General Services Director
- General Services Supervisor
- Fleet Mechanic
- Custodian Tech

GOALS

- Grow the parks, better the streets and support the fleet and building infrastructure.
- Maintain vehicles and heavy equipment for the city.
- Maintain building maintenance of city facilities.
- Maintain custodial duties of city facilities.
- Provide a pleasant, healthy environment for city workers.

PERFORMANCE MEASURES



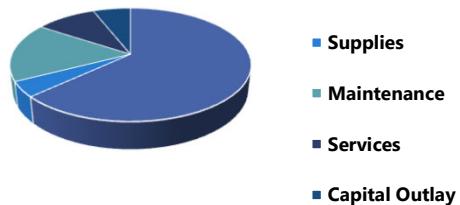
ACCOMPLISHMENTS

- Updated the General Services Five Year Plan.
- Accomplished 5th year of the Five Year Plan in FY 24-25.
- Continued implementation of the request and work order software for fleet, parks, streets, facility maintenance.
- Developed a process to create monthly departmental reports using the work order software for fleet, parks, streets and facility maintenance.

GENERAL SERVICES DIVISION

This department includes the following division:

- 1) Parks
- 2) Streets
- 3) General Services



Expenditure Summary - General Services

Classification	2026	2025	2025	2024	2024
	Budget	Estimate	Budget	Actual	Budget
Personnel	394,184	373,947	373,947	378,225	325,477
Supplies	18,000	17,800	17,800	10,156	18,200
Maintenance	7,100	7,100	7,100	4,684	9,100
Services	14,437	14,773	14,773	9,480	12,926
Capital Outlay	-	-	-	-	2,000
Total	433,721	413,620	413,620	402,545	367,703

Staffing - General Services

Position	2026	2025	2024	2023	2022
	Budget	Budget	Budget	Budget	Budget
General Services Director	1	1	1	1	1
Supervisor	0.5	0.5	0.5	0.5	0.5
Fleet Mechanic	1	1	1	1	1
Custodian	1	1	1	1	1
Total	3.5	3.5	3.5	3.5	3.5

Workload/Demand Measures - General Services

Measurement	2026	2025	2025	2024	2024
	Budget	Actual	Budget	Actual	Budget
Vehicles Serviced	425	500	425	497	425
Building Maintenance Hours	800	750	800	792	800

GENERAL SERVICES DIVISION

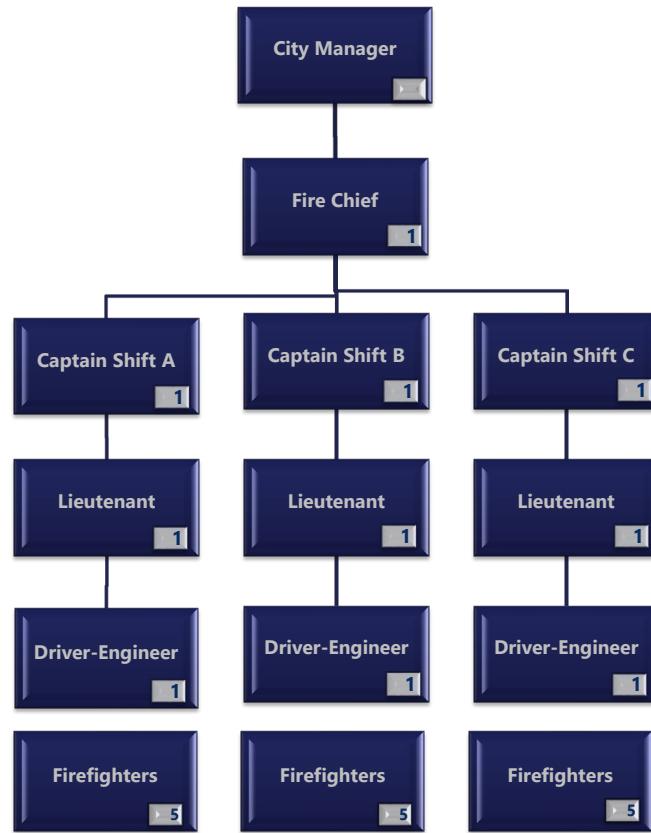
GENERAL SERVICES

GENERAL SERVICES			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
50-03 100	SALARIES - GEN SERVICES		282,776	271,823	271,823	273,786	237,785
50-03 105	SALARIES - OVERTIME		7,000	4,500	4,500	7,940	2,000
50-03 120	SOCIAL SECURITY		22,168	21,139	21,139	21,013	18,344
50-03 125	TX MUNI RETIREMENT		53,087	48,985	48,985	47,752	40,548
50-03 130	EMPLOYEE INSURANCE		24,500	24,500	24,500	25,334	23,800
50-03 135	PRE-EMP/SHOTS		150	150	150	-	150
50-03 140	UNEMPLOYMENT INS		100	100	100	-	100
50-03 145	WORKER'S COMP INS		4,403	2,750	2,750	2,400	2,750
TOTAL PERSONNEL			394,184	373,947	373,947	378,225	325,477
50-03 215	FUEL		6,000	6,000	6,000	5,193	6,000
50-03 220	JANITORIAL SUPPLIES		3,000	3,000	3,000	965	4,000
50-03 230	OFFICE SUPPLIES		1,000	800	800	336	1,000
50-03 235	OTHER EQUIP & SUPPLIES		6,000	6,000	6,000	2,841	6,000
50-03 236	TOOLS		2,000	2,000	2,000	821	1,200
TOTAL SUPPLIES			18,000	17,800	17,800	10,156	18,200
50-03 300	FACILITIES MAINTENANCE		2,000	2,000	2,000	1,903	3,800
50-03 350	VEHICLE MAINTENANCE		3,600	3,600	3,600	2,388	3,800
50-03 355	HEAVY EQUIPMENT MAIN		1,500	1,500	1,500	393	1,500
TOTAL MAINTENANCE			7,100	7,100	7,100	4,684	9,100
50-03 404	DUES & SUBSCRIPTIONS		1,700	1,700	1,700	614	1,700
50-03 408	SERVICE CONTRACTS		2,000	1,700	1,700	1,698	2,000
50-03 414	NATURAL GAS SERVICE		2,500	2,500	2,500	1,716	3,000
50-03 420	TELECOMMUNICATION		3,137	3,773	3,773	3,338	3,326
50-03 421	TRAVEL AND TRAINING		1,500	1,500	1,500	500	1,500
50-03 422	UNIFORM CLEANING		1,600	1,600	1,600	1,614	1,400
50-03 424	WORK ORDER SOFTWARE		2,000	2,000	2,000	-	-
TOTAL SERVICES			14,437	14,773	14,773	9,480	12,926
50-03 615	OTHER EQUIPMENT		-	-	-	-	2,000
TOTAL CAPITAL OUTLAY			-	-	-	-	2,000
TOTAL GENERAL SERVICES			433,721	413,620	413,620	402,545	367,703

Fire Department



FIRE DEPARTMENT



FIRE DEPARTMENT

Organization Chart

Total: 25

FIRE DEPARTMENT

The Hewitt Fire Department's Goals uphold the City's Overall Goal #4

"Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and shared responsibility for maintaining a safe environment."

More specifically, Goal #4 Objectives are:

Obj 4.1 "Ensure that there is sufficient police and fire protection for safety for current residents, and ensure that the City remains aware of necessary increases in staff and/or related resources (e.g. police car, fire engines, etc.) to enable such protection for future."

Obj 4.2 "Define standards for adequate responsive/service levels for public services and facilities, such as the following 1) Municipal government 2) police and fire protection 3) recreational opportunities 4) utilities/infrastructure and solid waste management."

Obj 4.3 "Ensure that the community is prepared to respond to emergencies, natural disasters, catastrophic acts and other events that threaten the health and safety of the public. Continue to review Standard Operations Guidelines."

"See Fire Department Goals and Department Strategies."

FIRE DEPARTMENT

MISSION

The mission of the Hewitt Fire Department is to provide the highest quality protection to preserve lives and property of the citizens of Hewitt. Through training, education, fire prevention, innovative services, and respect for our citizens we will accomplish this mission. We strive to serve as positive role models through community involvement.



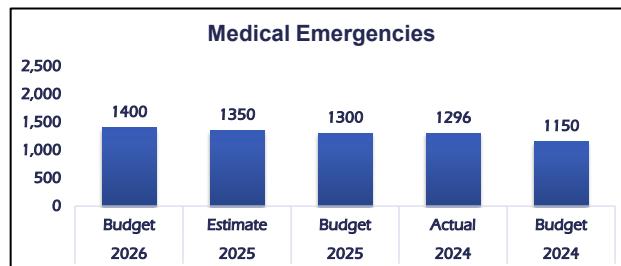
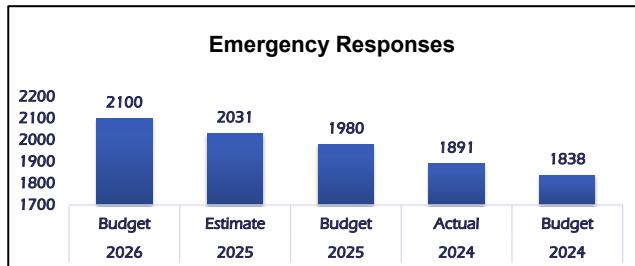
DESCRIPTION OF DEPARTMENT

The Hewitt Fire Department consists of 25 career firefighters. The department operates out of one fire station 24 hours a day, seven days a week. On average, the department responds to over 1900 calls per year that consist of structural fires, vehicle fires, grass/brush fires, motor vehicle collisions, vehicle extractions, hazardous materials incidents, and first response to medical emergencies.

GOALS

- Assure firefighters are trained and skilled to perform at all emergency incidents through department training drills and other continuing education schools.
- To implement the incident Command System at all emergency incidents and training drills for incident organization and firefighter safety to prevent injury or death.
- Maintain all emergency vehicles and equipment to insure a high readiness level through daily and weekly inspections and maintenance.
- Become more involved with the community and improve public relations.
- Maintain review of Standard Operating Procedures for potential changes in command system, tactical guidelines, tactical plans and safety.
- Work towards creating an effective emergency preparedness plan by coordinating projects and drills with Emergency Management and the Police Department.
- Complete construction of the second fire station and to continue to increase staffing to support the second station.

PERFORMANCE MEASURES

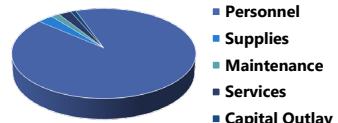


ACCOMPLISHMENTS

- Implemented 3 duty districts to schedule and complete hydrant inspections and servicing, fire inspections, pre-planning businesses and residential
- Improved apparatus and equipment maintenance.
- Reviewed and changed the Standard Operating Procedures and Guidelines.
- Provided necessary training resources to accomplish career firefighter certifications.
- Maintained lower turn out times.
- Increase minimum staffing to 5 per day allowing for a 3-person staffed engine.

FIRE DEPARTMENT

FIRE DEPARTMENT



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	2,687,309	2,348,854	2,348,854	1,927,252	2,170,957
Supplies	89,600	195,733	195,733	225,736	69,600
Maintenance	49,050	51,800	51,800	45,288	51,800
Services	72,353	71,753	71,753	62,107	73,188
Capital Outlay	31,000	17,500	17,500	15,650	3,000
Total	2,929,312	2,685,640	2,685,640	2,276,033	2,368,545

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Fire Chief	1	1	1	1	1
Firefighters-Lieutenants	3	3	3	3	3
Firefighter-Captains	3	3	3	3	3
Firefighter-Driver	3	3	0	0	0
Firefighters/EMTs	15	12	15	9	9
Total	25	22	22	16	16

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Structure Fires	10	6	10	8	15
Brush/Grass Fires	10	5	10	1	15
Vehicle Fires	10	10	10	9	13
Other Fires	15	15	15	7	17
False Alarms	75	75	75	93	63
Hazardous Materials	50	50	50	49	52
Medical Emergency	1400	1350	1300	1296	1150
Rescue	5	5	5	0	0
Motor Vehicle Crash	150	140	130	125	138
Service Call	150	150	150	146	145
Good Intent	200	200	200	140	210
Severe Weather	5	5	5	4	0
Mutual Aid	20	20	20	13	20
Total Emergency Responses	2100	2031	1980	1891	1838
Fire Safety Education	150	100	100	34	150
Fire Hydrant Maintenance	800	750	749	579	675
Fire Inspections and Pre-Plans	200	150	150	63	300
Fire Service Training Hours	3000	300	300	2017	3000

FIRE DEPARTMENT

FIRE DEPARTMENT

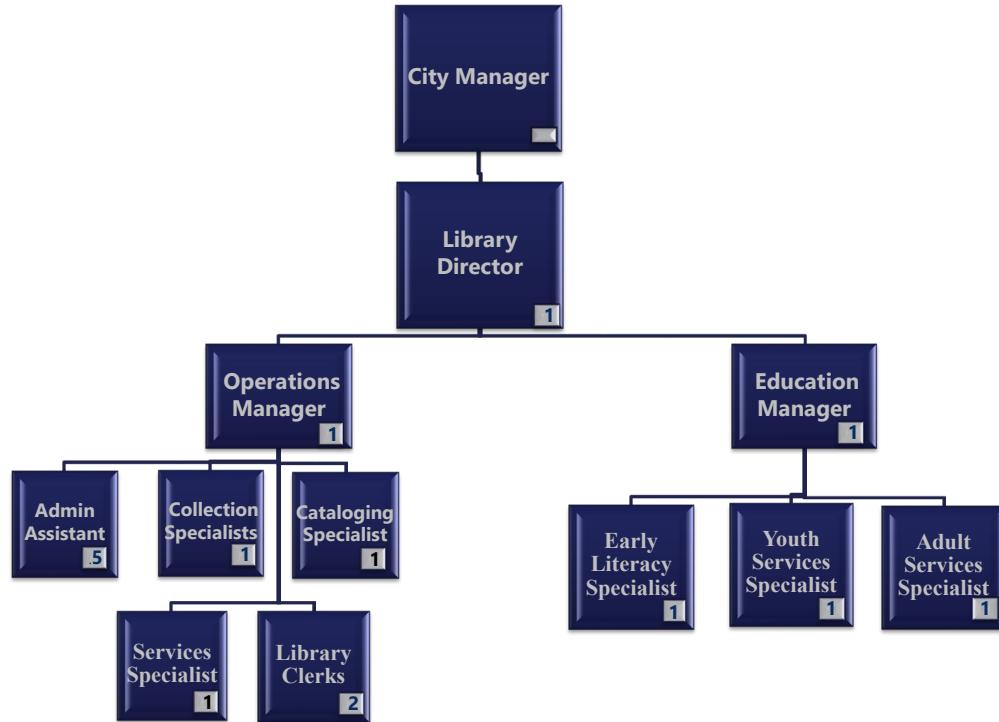
FIRE DEPARTMENT			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
56	100	SALARIES - FIRE DEPT	1,921,738	1,693,412	1,693,412	1,400,042	1,563,501
56	105	SALARIES - OVERTIME	25,000	25,000	25,000	28,100	25,000
56	120	SOCIAL SECURITY	148,925	131,459	131,459	104,682	121,520
56	125	TMRS	356,642	304,631	304,631	244,347	268,616
56	130	EMPLOYEE INSURANCE	175,000	154,000	154,000	112,864	149,600
56	135	PRE-EMPLOYMENT EXP	1,500	1,500	1,500	1,871	500
56	140	UNEMPLOYMENT INS	100	100	100	-	100
56	145	WORKERS COMP	58,404	38,752	38,752	35,346	42,120
TOTAL PERSONNEL			2,687,309	2,348,854	2,348,854	1,927,252	2,170,957
56	200	CASE INVSTGN/PRVTN	4,000	4,000	4,000	3,628	4,000
56	215	FUEL	20,000	20,000	20,000	19,820	20,000
56	225	MEDICAL SUPPLIES	5,600	5,600	5,600	4,476	5,600
56	230	OFFICE SUPPLIES	2,000	2,000	2,000	2,418	2,000
56	235	OTHER EQUIP & SUPPLIES	32,000	32,000	32,000	54,877	30,000
56	242	TIFMAS EXPENES	18,000	122,133	122,133	134,538	-
56	245	UNIFORM PURCHASES	8,000	10,000	10,000	5,979	8,000
TOTAL SUPPLIES			89,600	195,733	195,733	225,736	69,600
56	300	FACILITIES MAINTENANCE	10,800	10,800	10,800	13,813	10,800
56	310	GROUNDS MAINTENANCE	3,250	1,000	1,000	310	1,000
56	350	VEHICLE MAINTENANCE	35,000	40,000	40,000	31,165	40,000
TOTAL MAINTENANCE			49,050	51,800	51,800	45,288	51,800
56	404	DUES AND SUBSCRIPTIONS	3,835	3,835	3,835	1,324	3,835
56	406	ELECTRIC SERVICE	15,000	15,000	15,000	11,818	16,000
56	408	SERVICE CONTRACTS	25,000	23,400	23,400	21,316	23,400
56	412	PROFESSIONAL SERVICES	-	1,000	1,000	1,016	1,000
56	420	TELECOMMUNICATION	7,518	7,518	7,518	8,823	8,953
56	421	TRAVEL AND TRAINING	17,000	17,000	17,000	14,715	16,000
56	422	UNIFORM CLEANING	4,000	4,000	4,000	3,095	4,000
TOTAL SERVICES			72,353	71,753	71,753	62,107	73,188
56	610	OFFICE EQUIPMENT	1,000	3,000	3,000	-	3,000
56	615	OTHER EQUIPMENT	30,000	14,500	14,500	15,650	-
TOTAL CAPITAL OUTLAY			31,000	17,500	17,500	15,650	3,000
TOTAL FIRE DEPARTMENT			2,929,312	2,685,640	2,685,640	2,276,033	2,368,545

FIRE DEPARTMENT

Hewitt Public Library



LIBRARY



HEWITT PUBLIC LIBRARY

Organization Chart

Total: 11.5

LIBRARY

LIBRARY

The Hewitt Public Library's Goals uphold the City's Overall Goal #7

***"Foster a positive interaction with the public and encourage citizen involvement.
Provide recreation opportunity for the population of Hewitt."***

More specifically, Goal #7 Objectives are:

**Obj. 7.1 "Provide timely and accurate public information via the City's website.
Improve awareness and understanding of City programs, services and issues and
promote a positive public image of the City."**

Please see Description of Services.

**Obj 7.2 "Making doing business with the City more user-friendly by offering
services..."**

Please see Description of Services.

**Obj 7.3 "Ensure that the public is made aware of opportunities for involvement in
local City activities."**

Please see Accomplishments and Goals

**Obj 7.4 "Recognize the importance of recycling and the public benefit of local
programs related to recycling."**

***One of the many monthly programs includes the importance and ways to recycle.
More specifically, patrons will recycle their books by donating them to the library.
Also, in May, the Library conducts a well advertised "Book Sale."***

**Obj 7.5 "Recognize the importance of providing activities and facilities that will
meet the needs of local growing and active people, and establish ways in which the
City can participate in the provision of recreational activities."**

***Please see Accomplishments, weekly preschool story time and annual summer
program with professional entertainers.***

LIBRARY

MISSION

Hewitt Public Library provides resources, programs, and services that advance literacy, foster education, and encourage lifelong learning. The library aims to break down barriers and support individuals in achieving their personal, educational, and recreational goals.

DESCRIPTION OF DEPARTMENT

To be a major contributor to the recreational, intellectual, cultural growth and economic well-being of our community by:

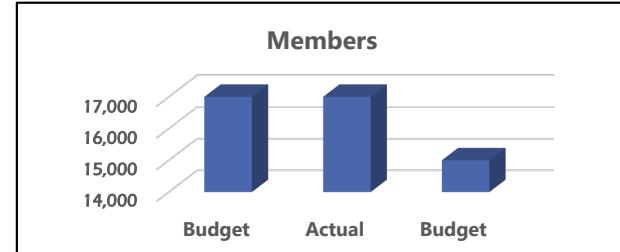
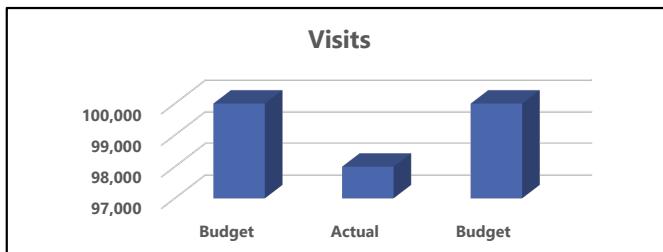
- Stimulating a love of reading and sense of discovery.
- Promoting literacy through print, audio, and digital media.
- Providing access to local, regional, and global information.
- Nurturing a sense of community involvement through sound policies and procedures, well organized collections, diverse programs, public meetings, and trained, qualified staff.



GOALS

- Improve customer experience by adding shelving for browsability, adding self-service options and increasing online services.
- Enhance programs for all ages to include local partnerships, STEAM activities, and educational presentations.
- Strengthen education and enrichment programs and services based on community needs.

PERFORMANCE MEASURES

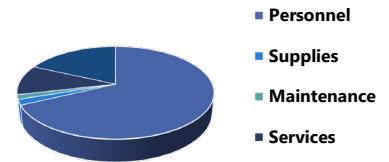


ACCOMPLISHMENTS

- State Accreditation for High Library Standards.
- Three state grant awards and one private nonprofit grant award.
- Expanded digital resources for reading and learning.
- Achievement of Excellence in Libraries Award
- Implemented Radio Frequency ID tags and service system to entire collection of over 43,000 items
- Increased summer participation by 175%



LIBRARY



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	737,663	716,840	716,840	650,973	704,680
Supplies	20,800	26,005	26,005	31,109	22,800
Maintenance	17,200	4,800	4,800	14,230	4,600
Services	113,988	111,332	111,332	114,728	105,546
Capital Outlay	197,415	81,127	81,127	71,850	63,500
Total	1,087,066	940,104	940,104	882,890	901,126

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Library Director	1	1	1	1	1
Library Operations Manager	1	1	1	1	1
Library Program Manager	1	1	1	1	1
Library Specialist	5	4	4	3.5	3
Administrative Assistant	0.5	0.5	0.5	1	1
Lead Library Clerk	0	1	1	1	1
Library Clerk	3	3	3	3	1.5
Library Aide	0	0	0	0	0.5
Summer Assistants (FTEs)	0	0	0	0	0.25
Total Paid Employees	11.5	11.5	11.5	11.5	10.25

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Circulation	175,000	159,751	200,000	159,459	200,000
Members	17,000	17,000	15,000	14,872	15,000
Program Events	715	723	700	726	700
Program Attendance	22,000	21,750	40,000	36,483	50,000
Visits	100,000	98,000	100,000	87,055	100,000

HEWITT PUBLIC LIBRARY

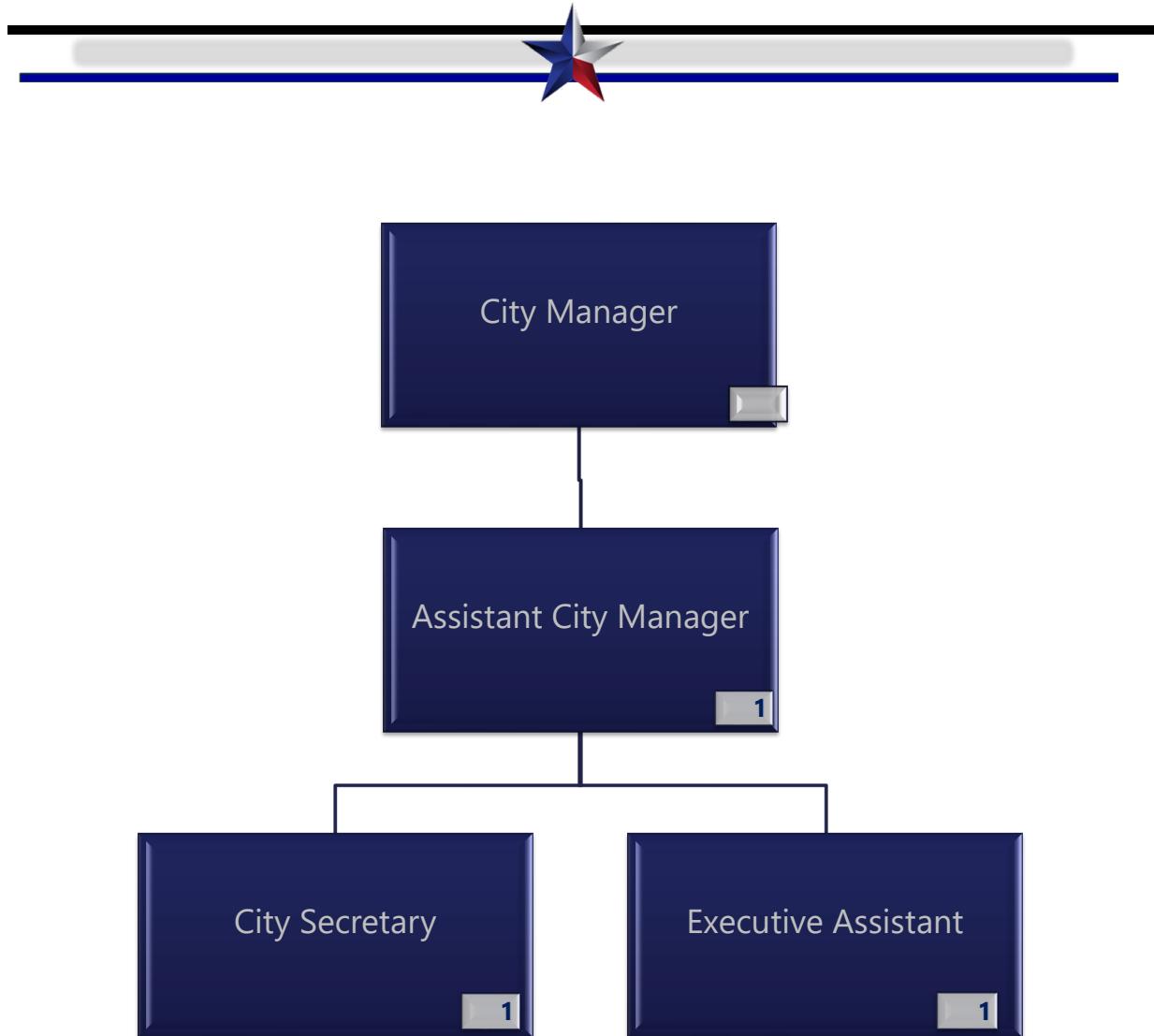
LIBRARY			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
59	100	SALARIES - LIBRARY	407,801	389,814	389,814	356,435	391,014
59	110	PART TIME -LIBRARY	160,086	164,622	164,622	150,893	156,023
59	120	SOCIAL SECURITY	43,443	42,414	42,414	37,743	41,848
59	125	TMRS	74,709	69,104	69,104	59,966	66,120
59	130	EMPLOYEE INSURANCE	49,000	49,000	49,000	43,309	47,600
59	135	PRE-EMPLOYMENT EXP	375	375	375	1,086	375
59	140	UNEMPLOYMENT INS	100	100	100	-	100
59	145	WORKERS COMP	2,149	1,411	1,411	1,398	1,600
TOTAL PERSONNEL			737,663	716,840	716,840	650,973	704,680
59	215	FUEL	300	300	300	135	300
59	220	JANITORIAL SUPPLIES	1,500	1,500	1,500	1,635	1,500
59	230	LIBRARY SUPPLIES	8,000	10,000	10,000	7,916	9,000
59	235	OTHER EQUIP & SUPPLIES	8,000	11,205	11,205	21,474	9,000
59	240	POSTAGE	3,000	3,000	3,000	(51)	3,000
TOTAL SUPPLIES			20,800	26,005	26,005	31,109	22,800
59	300	FACILITIES MAINTENANCE	12,500	4,200	4,200	13,963	3,600
59	310	GROUNDS MAINTENANCE	4,500	300	300	100	500
59	350	VEHICLE MAINTENANCE	200	300	300	167	500
TOTAL MAINTENANCE			17,200	4,800	4,800	14,230	4,600
59	400	ADVERTISING	8,000	7,210	7,210	7,708	4,500
59	404	DUES AND SUBSCRIPTIONS	15,888	11,382	11,382	21,842	11,000
59	406	ELECTRIC SERVICE	12,000	14,000	14,000	11,818	14,000
59	408	SERVICE CONTRACTS	20,000	20,000	20,000	9,621	15,000
59	412	EDUCATIONAL SERVICES	25,000	25,000	25,000	26,173	26,000
59	420	TELECOMMUNICATION	24,000	25,740	25,740	27,916	27,046
59	421	TRAVEL & TRAINING	9,100	8,000	8,000	9,650	8,000
TOTAL SERVICES			113,988	111,332	111,332	114,728	105,546
59	600	BOOKS/ AV MATERIALS	45,000	45,000	45,000	50,399	45,000
59	605	ELECTRONIC MEDIA	22,350	19,200	19,200	21,451	18,000
59	615	OTHER EQUIPMENT	8,392	-	-	-	500
59	620	OTHER IMPROVEMENTS	121,673	16,927	16,927	-	-
TOTAL CAPITAL OUTLAY			197,415	81,127	81,127	71,850	63,500
TOTAL LIBRARY			1,087,066	940,104	940,104	882,890	901,126

HEWITT PUBLIC LIBRARY

Administration



ADMINISTRATION



ADMINISTRATION

Organization Chart

Total: 4

ADMINISTRATION

The Administration Department's Goals uphold City's Overall Goals #1-4

Goal #1 "Provide an efficient, safe and connective transportation system that is coordinated with existing needs and with plans for future growth; this system should be economical and responsive to adjacent land uses."

City Manager works with the Area MPO (Metropolitan Planning Organization) to coordinate and ensure that traffic plans at the State, County, and local city level meet the needs of the Council and the residents of Hewitt. In addition, the City Manager serves on the MPO Strategic Work Group in preparation of the Transportation Management Area (TMA) status for the region.

Goal #2 "Protect the integrity of neighborhoods by ensuring that existing neighborhoods are maintained to a high standard and that new neighborhoods are developed in the same manner. In addition, provide a safe and livable community throughout the City."

City Council, City Manager, General Services Director, Community Development Director, Police/Fire Department and Code Enforcement work collaboratively to guarantee that city-wide codes are enforced and that codes are kept up-to-date. For example, the substandard building code was revised to enable enforcement of code violations and maintenance of the housing standards approved by the Council.

Goal #3 "Encourage future development by providing adequate local infrastructure. Ensure that public services and facilities will serve the needs of residents and businesses within the City and that such services are adaptable to future growth."

The City Council and City Manager work on Economic Development incentives by way of 380 Grant Agreements to help Hewitt become a more desirable community in which to live, work and play.

Goal #4 "Encourage the most desirable and efficient use of land while enhancing Hewitt's physical and economic environment. Maintain and enhance the City's local character and aesthetic value through land use planning."

The City Council adopted the City of Hewitt Strategic Plan 2022-2027 to provide a vision for future development, potential improvements, enhancements, and needs for the City of Hewitt.

ADMINISTRATION

Our mission is to professionally manage city operations and implement City Council policies to ensure efficient use of government resources and responsive public service.



DESCRIPTION OF DEPARTMENT

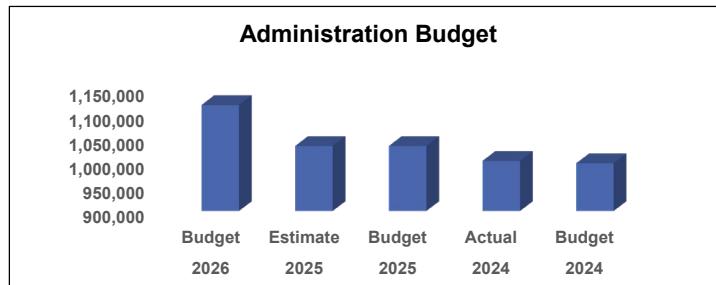
The City Manager serves as the Chief Executive Officer of the City of Hewitt, overseeing the administrative branch of City government. The City Manager's Office plays a vital role in supporting the City Council by facilitating strategic goal-setting and long-term planning initiatives that promote the City's growth and development. In addition, the City Manager is responsible for ensuring full compliance with applicable laws, regulations, policies, and the City Charter.

GOALS

- Ensure fiscal responsibility and effective oversight of the city's budget.
- Oversee and support the ongoing execution of Capital Improvement Projects.
- Planning for the lift station and force main improvements to divert flow to Central Plant.
- Invest in an operating system that supports enhanced operational performance and exceptional customer service delivery.
- Monitor and review the progress of the 2025-2030 Strategic Goals.
- Continue to promote quality commercial/retail development.
- Develop training for city employees to ensure compliance with the Records Management Program, Public Information Act, and Open Meetings Act.
- Continue to preserve the city's permanent records by digitizing council minutes, ordinances, and resolutions using Laserfiche software.



PERFORMANCE MEASURES

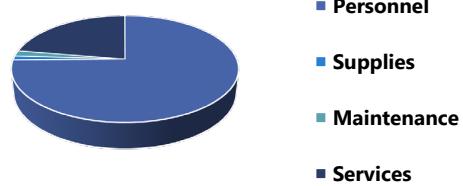


ACCOMPLISHMENTS

- Secured bond funding to ensure the continued progress of vital Capital Improvement Projects.
- 95% complete with the Commerce Park Water Plant Improvements Phase 1 - Well.
- 86% complete with the Commerce Park Water Pant Imp. Phase 2 - Ground Storage Tank and Pump Station.
- 45% complete on the construction of Fire Station No. 2 is in process and is scheduled for completion in 2026.
- Upgraded live-streaming equipment, including a mobile unit to support remote Council meeting coverage.
- Completed Street Improvements with bond funds as outlined in the Five-Year Strategic Plan.
- Presented the 2025-2030 Strategic Plan to assist with future budget development.
- Completed destruction of city records in compliance with the Texas State Library & Archives.

ADMINISTRATION

ADMINISTRATION



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	834,310	775,159	775,159	736,347	736,299
Supplies	14,300	14,300	14,300	12,744	13,800
Maintenance	18,000	11,250	11,250	21,622	4,250
Services	249,655	230,347	230,347	231,938	241,267
Capital Outlay	500	2,000	2,000	-	2,000
Total	1,116,765	1,033,056	1,033,056	1,002,651	997,616

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	0	0
City Secretary	1	1	1	1	0.5
Executive Assistant	1	1	1	1	1
Total	4	4	4	3	2.5

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Regular Council Meetings	24	24	24	24	24
Special Council Meetings	5	5	5	5	5
Elections	1	1	1	1	1
Appointments to Boards	28	28	28	28	28



ADMINISTRATION

ADMINISTRATION

ADMINISTRATION			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
61	100	SALARIES - ADMINISTRATION	644,811	601,002	601,002	577,756	574,156
61	105	SALARIES - OVERTIME	-	-	-	145	-
61	120	SOCIAL SECURITY	49,328	45,977	45,977	39,544	43,923
61	125	TMRS	118,130	106,544	106,544	97,381	97,091
61	130	EMPLOYEE INSURANCE	21,000	21,000	21,000	21,059	20,400
61	135	PRE-EMPLOYMENT EXP	100	100	100	-	100
61	140	UNEMPLOYMENT INS	100	100	100	-	100
61	145	WORKERS COMP	841	436	436	462	529
TOTAL PERSONNEL			834,310	775,159	775,159	736,347	736,299
61	210	ELECTION EXPENSE	3,500	3,500	3,500	-	3,500
61	215	FUEL	500	500	500	267	500
61	220	JANITORIAL SUPPLIES	2,500	2,500	2,500	5,263	2,500
61	230	OFFICE SUPPLIES	2,000	2,000	2,000	2,016	1,500
61	235	OTHER EQUIP & SUPPLIES	5,000	5,000	5,000	5,105	5,000
61	240	POSTAGE	300	300	300	178	300
61	245	UNIFORM PURCHASE	500	500	500	(85)	500
TOTAL SUPPLIES			14,300	14,300	14,300	12,744	13,800
61	300	FACILITY MAINTNANCE	12,500	10,000	10,000	20,544	3,000
61	310	GROUNDS MAINTENANCE	5,000	750	750	890	750
61	350	VEHICLE MAINTENANCE	500	500	500	188	500
TOTAL MAINTENANCE			18,000	11,250	11,250	21,622	4,250
61	400	ADVERTISING	4,000	5,000	5,000	2,976	5,000
61	404	DUES AND SUBSCRIPTIONS	17,254	16,500	16,500	15,011	16,500
61	406	ELECTRIC SERVICE	14,000	14,000	14,000	11,818	14,000
61	408	SERVICE CONTRACTS	28,862	23,117	23,117	32,101	26,250
61	409	HEALTH DISTRICT	64,905	59,296	59,296	53,687	53,687
61	411	LEGAL SERVICES	10,000	10,000	10,000	6,270	15,000
61	412	MISC PROFESSIONAL FEES	7,000	7,000	7,000	368	8,000
61	415	PROP/LIAB INSURANCE	65,328	58,000	58,000	64,552	62,000
61	420	TELECOMMUNICATION	11,306	11,434	11,434	11,955	11,830
61	421	TRAVEL AND TRAINING	19,000	18,000	18,000	19,210	18,000
61	425	WASTE - HOUSEHOLD	8,000	8,000	8,000	13,990	11,000
TOTAL SERVICES			249,655	230,347	230,347	231,938	241,267
61	610	OFFICE EQUIPMENT	500	2,000	2,000	-	2,000
TOTAL CAPITAL OUTLAY			500	2,000	2,000	-	2,000
TOTAL ADMINISTRATION			1,116,765	1,033,056	1,033,056	1,002,651	997,616

ADMINISTRATION

Community Development



COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

Organization Chart

Total: 3

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

The Community Development Department's Goals uphold the City's Overall Goals: #2, #5 & #6

Goal #2 "Protect the integrity of existing and future neighborhoods by ensuring that existing neighborhoods are maintained to a high standard and by ensuring that new neighborhoods are initially developed to a high standard. Provide for housing diversity throughout the City."

City Council, Planning & Zoning Commission, City Manager, and Community Development Director working on the update of the Comprehensive Plan.

Goal #5 "Encourage the most desirable and efficient use of land while enhancing the physical and economic environment of Hewitt. Maintain and enhance the City's local character and aesthetic value through land use planning."

City Council, Planning & Zoning Commission, City Manager, and Community Development Director working on the update of the Comprehensive Plan.

Goal #6 "Ensure that Hewitt projects a positive visual image that makes the City attractive to quality business. Enhance and expand the local economy by attracting and maintaining business in Hewitt."

City Council, Planning & Zoning Commission, City Manager, and Community Development Director working on the update of the Comprehensive Plan.

COMMUNITY DEVELOPMENT

MISSION

Monitor the orderly growth of the City and foster compliance with the City's development standards, ordinances and State laws.



DESCRIPTION OF DEPARTMENT

- Review subdivision plats & zoning requests.
- Review construction plans for residential/ commercial buildings.
- Provide addressing for all properties in the city.
- Monitor development within the flood plain.
- Issue permits for building, plumbing, electrical, and mechanical construction.
- Inspect construction work with the city.
- Prepare building department reports.
- Issue permits for garage sales.

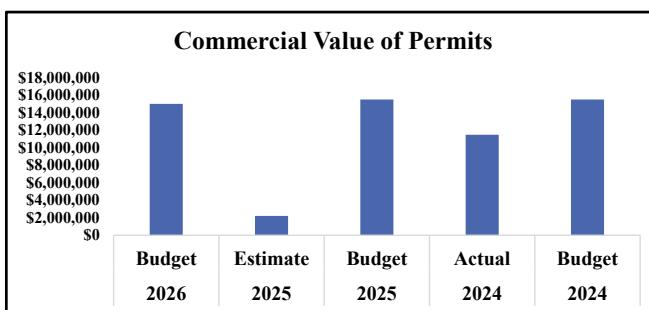
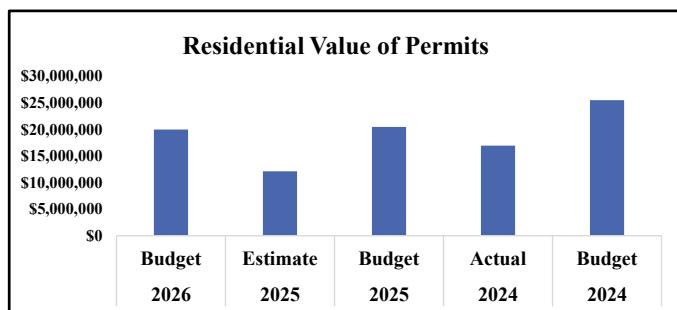
GOALS



Increase the Building Department's efficiency and customer service by:

- Reviewing 95% of the residential building plans within 5 business days.
- Reviewing 100% of all plats and re-plats so they are considered by Planning and Zoning Commission as outlined in Building Department's Schedule.
- Continue both educational and practical training of staff to increase efficiency in the
- Continue to work towards becoming paperless and using Laserfiche to store all documents.
- Continue to work on updating permit software.

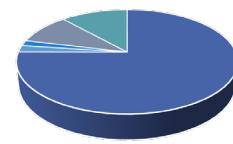
PERFORMANCE MEASURES



ACCOMPLISHMENTS

- All inspectors are currently TSBPE licensed.
- Reviewed and approved all McDonalds and all new residential plans. All permits and inspections that were requested have been performed.

COMMUNITY DEVELOPMENT



- Personnel
- Supplies
- Maintenance
- Services
- Capital Outlay

Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	356,526	341,116	341,116	315,981	318,390
Supplies	9,750	9,750	9,750	7,328	9,500
Maintenance	8,000	8,000	8,000	2,300	8,000
Services	45,317	58,634	58,634	41,094	50,852
Capital Outlay	55,428	13,160	13,160	14,960	1,945
Total	475,021	430,660	430,660	381,663	388,687

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Community Development Director	1	1	1	1	1
Community Development Coordinator	1	1	1	1	1
Building Inspector	1	1	1	1	1
Total	3	3	3	3	3

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Commissions:					
Planning & Zoning Meetings	4	4	8	3	12
Plats Submitted	6	4	5	2	5
Rezoning Requests	5	5	5	3	5
Board of Adjustment Meetings	5	5	5	0	5
Building Permits for the fiscal year:					
Commercial # of Permits	20	12	20	18	12
Residential # of Permits	50	40	90	103	90
Commercial \$ Value of Permits	\$15,000,000	\$2,200,000	\$15,500,000	\$11,462,000	\$15,500,000
Residential \$ Value of Permits	\$20,000,000	\$12,128,845	\$20,500,000	\$16,941,361	\$25,500,000
Commercial Sq Footage of Permits	61,032	81,400	50,000	71,216	275,000
Residential Sq Footage of Permits	100,000	60,000	200,000	240,959	189,250
Inspections Performed	7,500	5,000	9,500	9,098	7,500

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

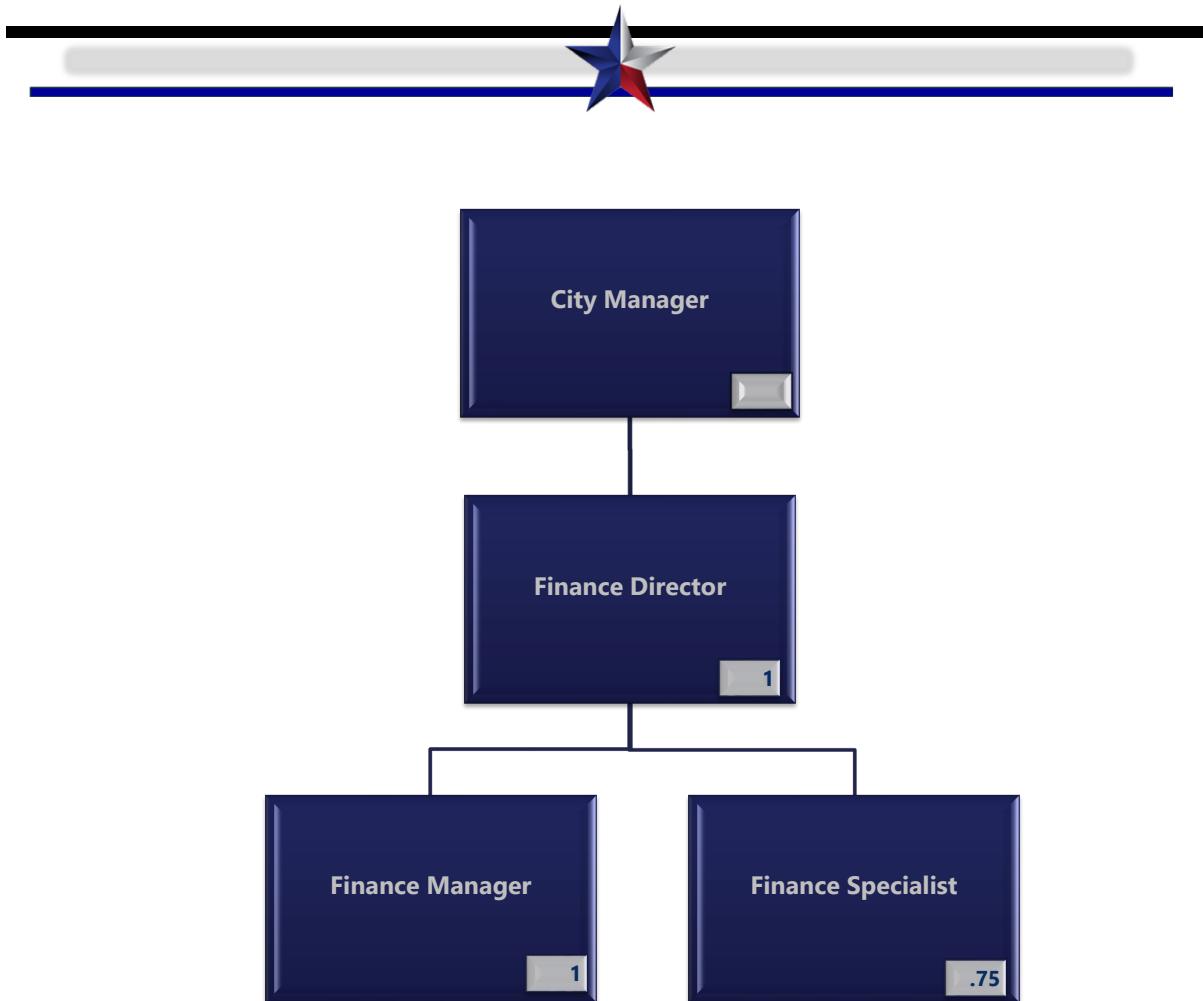
COMMUNITY DEVELOPMENT			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
63	100	SALARIES-COMM DEV	264,593	253,867	253,867	238,860	237,688
63	105	SALARIES - OVERTIME	500	500	500	-	500
63	120	SOCIAL SECURITY	20,280	19,459	19,459	16,880	18,221
63	125	TMRS	48,565	45,093	45,093	40,274	40,278
63	130	EMPLOYEE INSURANCE	21,000	21,000	21,000	19,068	20,400
63	135	PRE-EMPLOYMENT EXP	250	250	250	-	250
63	140	UNEMPLOYMENT INS	100	100	100	-	100
63	145	WORKERS COMP	1,238	847	847	899	953
TOTAL PERSONNEL			356,526	341,116	341,116	315,981	318,390
63	215	FUEL	4,800	4,800	4,800	3,092	4,800
63	220	JANITORIAL SUPPLIES	750	750	750	642	500
63	230	OFFICE SUPPLIES	1,500	1,500	1,500	1,163	1,500
63	235	OTHER EQUIP & SUPPLIES	2,000	2,000	2,000	2,260	2,000
63	240	POSTAGE	200	200	200	171	200
63	245	UNIFORM PURCHASE	500	500	500	-	500
TOTAL SUPPLIES			9,750	9,750	9,750	7,328	9,500
63	300	FACILITIES MAINTENANCE	1,500	1,500	1,500	1,913	1,500
63	315	PROPERTY MAINTENANCE	5,000	5,000	5,000	25	5,000
63	350	VEHICLE MAINTENANCE	1,500	1,500	1,500	362	1,500
TOTAL MAINTENANCE			8,000	8,000	8,000	2,300	8,000
63	400	ADVERTISING EXP	1,500	1,500	1,500	1,213	1,500
63	404	DUES AND SUBSCRIPTIONS	1,000	1,000	1,000	776	1,000
63	405	GIS/MAPPING	2,313	2,160	2,160	1,500	2,100
63	407	ENGINEERING SERVICES	15,000	10,000	10,000	16,864	10,000
63	408	SERVICE CONTRACTS	14,000	18,170	18,170	10,165	9,300
63	410	INSPECTIONS	5,000	20,000	20,000	2,299	20,000
63	420	TELECOMMUNICATION	5,504	4,804	4,804	5,881	5,952
63	421	TRAVEL AND TRAINING	1,000	1,000	1,000	2,396	1,000
TOTAL SERVICES			45,317	58,634	58,634	41,094	50,852
63	610	OFFICE EQUIPMENT	1,500	3,660	3,660	-	1,945
63	615	OTHER EQUIPMENT	53,928	9,500	9,500	14,960	-
TOTAL CAPITAL OUTLAY			55,428	13,160	13,160	14,960	1,945
TOTAL COMMUNITY DEVELOPMENT			475,021	430,660	430,660	381,663	388,687

COMMUNITY DEVELOPMENT

Finance



FINANCE DEPARTMENT



FINANCE DEPARTMENT

Organization Chart

Total: 2.75

FINANCE DEPARTMENT

The Finance Department's Goals uphold all the City's Overall Goals.

The City of Hewitt Finance Department works within all the City's Goals to provide support, structure and strategic information to assist each department as needed.



FINANCE DEPARTMENT

MISSION

The mission of the Finance Department is to ensure responsible oversights of the City's assets through budgeting, investing, reporting, financing, and auditing.

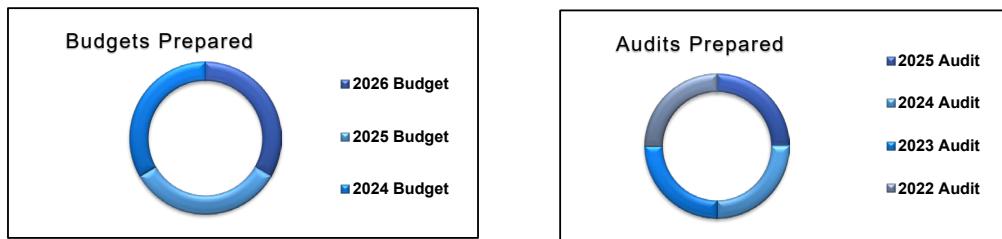
DESCRIPTION OF DEPARTMENT

- Demonstrate excellent fiscal stewardship through long and short term financial planning, analysis, the budget, investments and financial records.
- Provide investment analysis and documentation.
- Ensure responsible communication with department heads, vendors, investors, and citizens.
- Achieve operational excellence in the collection, investment, analysis, disbursement, and documentation of city funds.
- Capitalize on investments to the infrastructure network to improve integration of service tools.

GOALS

- To achieve the Distinguished Budget Presentation Award through the Government Finance Officers Association (GFOA).
- To achieve the Certification of Achievement for Excellence in Financial Reporting for the City's Audit through the Government Finance Officers Association (GFOA).
- To maintain the City's high bond rating with Moody's (Aa3) and Standard & Poor (AA-/Stable) Rating Agencies.
- Continue reporting on ARP funded project.

PERFORMANCE MEASURES

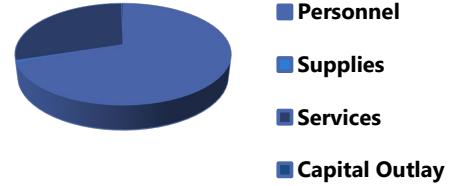


ACCOMPLISHMENTS

- Received Distinguished Budget Award from Government Finance Officers Association.
- Received Certificate of Achievement for Excellence in Financial reporting from Government Finance Officers Association.
- Prepared financial statements 95% of the time within 7 working days and emailed to council and department heads. Included financial statements on monthly agendas.
- Prepared, in timely manner, Continuing Disclosure reports to the Municipal Securities Rulemaking Board thru their access site EMMA, the Electronic Municipal Market Access.
- Received upgrade in Standard & Poor Ratings from AA- to AA.
- Prepared annual report for ARPA funds.
- Issued \$9 million Certificate of Obligation, Series 2025. Funding for \$3 million in General Fund Capital Projects and \$6 million in Utility Fund Capital Projects.
- Analyzed and finalized calculation of Tax Rate revenue for tax year 2025.



FINANCE DEPARTMENT



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	351,088	315,729	315,729	296,003	299,194
Supplies	2,700	2,600	2,600	5,592	2,600
Maintenance	-	-	-	-	-
Services	149,576	169,034	169,034	138,520	111,705
Capital Outlay	1,500	1,500	1,500	28,359	1,500
Total	504,864	488,863	488,863	468,474	414,999

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Finance Director	1	1	1	1	1
Finance Manager	1	1	1	1	1
Finance Specialist	0.75	0.5	0.5	0.5	0.5
Total	2.75	2.5	2.5	2.5	2.5

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Budgets Prepared	1	1	1	1	2
Financial Statements Prepared	12	12	12	12	12
Annual Audits	1	1	1	1	1
GFOA Awards - Budget	1	1	1	1	1
GFOA Certificates - Audit	1	1	1	1	1

FINANCE

FINANCE			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
64	100	SALARIES - FINANCE	226,079	217,503	217,503	208,102	207,250
64	110	PART TIME	41,028	22,767	22,767	21,574	21,454
64	120	SOCIAL SECURITY	20,434	18,381	18,381	17,199	17,496
64	125	TMRS	48,934	42,594	42,594	35,020	38,674
64	130	EMPLOYEE INSURANCE	14,000	14,000	14,000	13,829	13,600
64	135	PRE-EMPLOYMENT EXP	100	100	100	-	100
64	140	UNEMPLOYMENT INS	100	100	100	-	100
64	145	WORKERS COMP	413	284	284	279	520
TOTAL PERSONNEL			351,088	315,729	315,729	296,003	299,194
64	230	OFFICE SUPPLIES	2,000	2,000	2,000	4,896	2,000
64	240	POSTAGE	700	600	600	696	600
TOTAL SUPPLIES			2,700	2,600	2,600	5,592	2,600
64	402	AUDIT SERVICE	18,000	16,500	16,500	13,965	13,500
64	404	DUES AND SUBSCRIPTIONS	2,254	2,000	2,000	3,093	3,000
64	408	SERVICE CONTRACTS	28,480	60,424	60,424	37,261	28,030
64	412	PROFESSIONAL FEES	2,500	2,500	2,500	-	-
64	419	TAX APPRAISAL DISTRICT	88,000	78,000	78,000	74,398	58,575
64	420	TELECOMMUNICATIONS	5,842	6,110	6,110	6,378	5,100
64	421	TRAVEL AND TRAINING	4,500	3,500	3,500	3,425	3,500
TOTAL SERVICES			149,576	169,034	169,034	138,520	111,705
64	610	OFFICE EQUIPMENT	1,500	1,500	1,500	28,359	1,500
TOTAL CAPITAL OUTLAY			1,500	1,500	1,500	28,359	1,500
TOTAL FINANCE			504,864	488,863	488,863	468,474	414,999

FINANCE

Municipal Court



MUNICIPAL COURT



MUNICIPAL COURT

Organization Chart

Total: 1

MUNICIPAL COURT

MUNICIPAL COURT

The Municipal Court's Goals uphold the City's Overall Goal #4

Goal #4 "Ensure that local residents and businesses feel safe and secure from crime and injury and have trust and shared responsibility for maintaining a safe environment."

The Municipal Court follows through on the violations reported by the police department by contacting the violators for court appearances and pleas on the violations. In this way, the court provides support to the city by ensuring local residents and businesses feel safe and secure from crime and injury through adequate prosecution.

MUNICIPAL COURT

MISSION

The mission of the Municipal Court is pre-determined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. The court shall provide equal and impartial justice under the law and process each case efficiently without delay of unnecessary constraints. In addition, it is the mission of this court to provide a friendly environment responding to the needs of all who come in contact with the Hewitt Municipal Court.



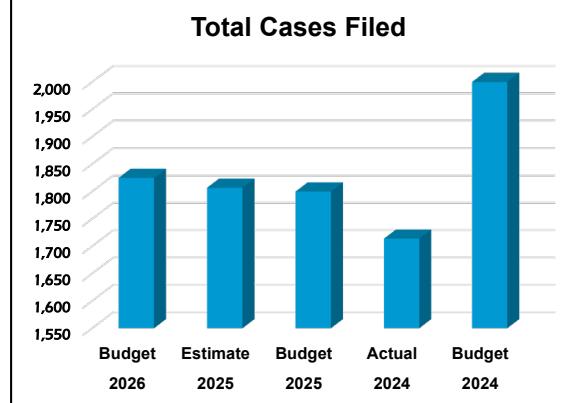
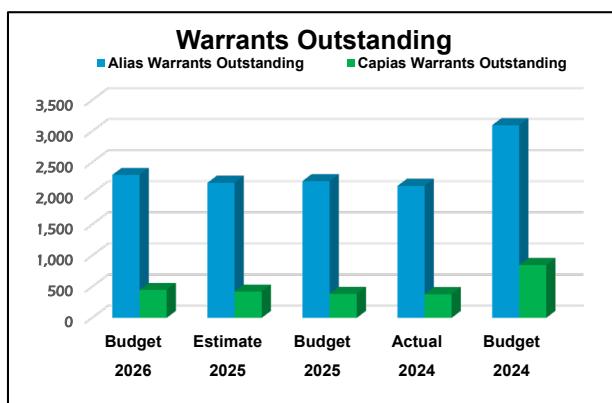
DESCRIPTION OF DEPARTMENT

The Municipal Court is the judicial branch of the government of the City of Hewitt. It is committed to a fair, efficient and timely manner administering justice. Court services are increasingly online, by phone, email and through the mail which contributes customer service way.

GOALS

- Resolve minor criminal offenses and ordinance violations in a speedy and fair manner, as to not delay or hinder justice.
- Provide an impartial setting where individuals legal rights are safeguarded and individuals are heard, while ensuring justice is served.
- Operate as an important part of the local government which helps improve community safety, deter criminal activity.
- Ensure clerks and Judges continue education to make certain full understanding of legal and procedural matters are understood.
- To provide high-quality, respectful, and helpful customer service.

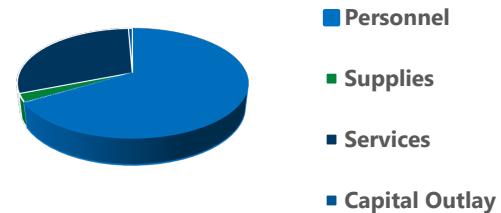
PERFORMANCE MEASURES



ACCOMPLISHMENTS

- Improved communications efforts, such as required notices, technological improvements with multi-channel digital messaging notifications, and online posting providing information to minimize issuance of warrants to appear.
- Enhanced public perception of the court by participating in community events, such as National Night Out.
- Made information readily available online to help individuals better understand the steps which can be taken to resolve legal issues.

MUNICIPAL COURT



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	100,228	96,095	96,095	89,612	92,452
Supplies	3,700	3,700	3,700	3,975	2,900
Services	45,654	45,654	45,654	42,683	40,229
Capital Outlay	1,000	1,000	1,000	-	1,000
Total	150,582	146,449	146,449	136,270	136,581

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Court Administrator	1	1	1	1	1
Total Court Employees	1	1	1	1	1

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Warrants Issued	750	695	750	743	1,400
Alias Warrants Outstanding	2,300	2,173	2,200	2,123	3,100
Capias Warrants Outstanding	450	423	385	381	850
Total Cases Filed	1,825	1,807	1,800	1,714	2,000



MUNICIPAL COURT

MUNICIPAL COURT			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
65	100	SALARIES - COURT	73,186	70,290	70,290	66,918	67,827
65	105	OVERTIME - COURT	500	500	500	470	500
65	120	SOCIAL SECURITY	5,637	5,415	5,415	4,986	5,227
65	125	TMRS	13,498	12,548	12,548	11,392	11,554
65	130	EMPLOYEE INSURANCE	7,000	7,000	7,000	5,672	6,800
65	135	PRE-EMPLOYMENT EXP	100	100	100	-	100
65	140	UNEMPLOYMENT INS	100	100	100	-	100
65	145	WORKERS COMP	207	142	142	174	344
TOTAL PERSONNEL			100,228	96,095	96,095	89,612	92,452
65	230	OFFICE SUPPLIES	2,200	2,200	2,200	2,710	2,200
65	240	POSTAGE	1,500	1,500	1,500	1,265	700
TOTAL SUPPLIES			3,700	3,700	3,700	3,975	2,900
65	404	DUES AND SUBSCRIPTIONS	200	200	200	150	200
65	408	SERVICE CONTRACTS	10,979	10,979	10,979	9,811	5,582
65	413	MUNICIPAL COURT LEGAL	29,000	29,000	29,000	26,926	29,000
65	420	TELECOMMUNICATION	4,375	4,375	4,375	4,876	4,347
65	421	TRAVEL AND TRAINING	1,100	1,100	1,100	920	1,100
TOTAL SERVICES			45,654	45,654	45,654	42,683	40,229
65	610	OFFICE EQUIPMENT	1,000	1,000	1,000	-	1,000
TOTAL CAPITAL OUTLAY			1,000	1,000	1,000	-	1,000
TOTAL MUNICIPAL COURT			150,582	146,449	146,449	136,270	136,581

MUNICIPAL COURT

Human Resources



HUMAN RESOURCES



HUMAN RESOURCES

Organization Chart

Total: 1

HUMAN RESOURCES

HUMAN RESOURCES

The Human Resources Department's Goals uphold all the City's Overall Goals

The City of Hewitt Human Resources Department works within all of the City's Goals to provide support, structure, and strategic information to assist each department as needed.

HUMAN RESOURCES

MISSION

The mission of the Human Resource Department is to develop, implement, and support programs and processes that add value to the City of Hewitt and its employees, leading to improved employee welfare, empowerment, growth, and retention.

DESCRIPTION OF DEPARTMENT

The Human Resources Department is committed to providing quality service to all City departments, employees, and to the citizens of the community through:

- **Talent Acquisition.**
- **Employment Law.**
- **Civil Service Administration.**
- **Benefits Administration.**
- **Wellness Programs.**
- **Compensation and Classification.**
- **Policy Development/Interpretation.**
- **Risk Management.**
- **Personnel File Management.**
- **Training and Development.**
- **Employee Relations.**

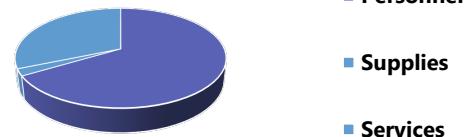
GOALS

- **Attract, develop, and retain a diverse group of employees who are committed to the City's mission.**
- **Reduce time-to-hire by streamlining recruitment and onboarding.**
- **Implement succession planning for key leadership and hard-to-fill roles.**
- **Expand training sessions focused on customer service, compliance, and leadership.**
- **Develop key performance indicators to track training programs.**
- **Ensure competitive wages and benefit package based on market analysis.**
- **Revise the incentive pay scale.**
- **Stay up-to-date with legislation updates.**
- **Ensure full compliance with federal, state, and labor laws.**

ACCOMPLISHMENTS

- **Created an employee Intranet.**
- **Society of Human Resources Certified Professional (SHRM-CP) accreditation obtained.**
- **Scheduled on-site TMRS training for employees.**

HUMAN RESOURCES



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	143,843	137,974	137,974	120,939	121,707
Supplies	4,845	1,200	1,200	1,413	1,500
Services	67,731	68,840	68,840	69,849	66,000
Capital Outlay	-	-	-	-	-
Total	216,419	208,014	208,014	192,201	189,207

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
HR/Civil Service Director	1	1	1	1	1
Total	1	1	1	1	1

Workload/Demand Measures

Measurement	2026 Budget	2025 Actual	2025 Budget	2024 Actual	2024 Budget
Civil Service Meetings	2	0	2	0	2
Workers' Compensation Claims	15	6	15	8	15
# of Job Postings	25	16	15	30	25
New Hires	20	18	10	13	17

HUMAN RESOURCES

HUMAN RESOURCES			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
66	100	SALARIES - HR	108,308	104,191	104,191	92,288	91,951
66	105	SOCIAL SECURITY	8,286	7,971	7,971	6,845	7,034
66	120	TMRS	19,842	18,470	18,470	15,567	15,550
66	125	EMPLOYEE INSURANCE	7,000	7,000	7,000	6,088	6,800
66	135	PRE-EMPLOYMENT EXP	100	100	100	-	100
66	140	UNEMPLOYMENT INS	100	100	100	-	100
66	145	WORKERS COMP	207	142	142	151	172
TOTAL PERSONNEL			143,843	137,974	137,974	120,939	121,707
66	230	OFFICE SUPPLIES	4,845	1,200	1,200	1,413	1,500
TOTAL SUPPLIES			4,845	1,200	1,200	1,413	1,500
66	400	ADVERTISING	500	500	500	448	500
66	404	DUES AND SUBSCRIPTIONS	675	575	575	652	300
66	408	SERVICE CONTRACTS	16,550	18,500	18,500	14,342	13,400
66	411	LEGAL SERVICES	2,000	2,000	2,000	2,346	3,000
66	412	MISC. CONSULTING FEES	19,000	19,000	19,000	18,792	19,000
66	417	WELLNESS PROGRAM	9,000	9,000	9,000	9,140	11,600
66	418	TX LGC, CHAP 143 EXP	10,000	10,000	10,000	14,990	10,000
66	420	TELECOMMUNICATION	2,006	2,265	2,265	2,135	2,200
66	421	TRAVEL AND TRAINING	8,000	7,000	7,000	7,004	6,000
TOTAL SERVICES			67,731	68,840	68,840	69,849	66,000
TOTAL HUMAN RESOURCES			216,419	208,014	208,014	192,201	189,207



HUMAN RESOURCES

Debt Service



GF DEBT SERVICE

		DEBT SERVICE	2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
70	500	AGENCY FEES	2,500	2,500	2,500	2,574	2,000
70	510	COLLECTION FEES	20,000	20,000	20,000	18,598	16,289
70	565	10 COMB TAX & REV CO	293,500	294,500	294,500	184,750	184,750
70	566	12 COMB TAX & REV CO	195,357	197,036	197,036	194,814	194,814
70	568	13 COMB TAX & REV CO	232,805	232,155	232,155	231,355	231,355
70	569	13 REFUNDING GO (04)	-	-	-	311,465	311,465
70	570	14 COMB TAX & REV CO	491,112	491,613	491,613	490,962	490,963
70	571	16B COMB TAX & REV CO	221,375	226,475	226,475	226,425	226,425
70	572	17 COMB TAX & REV CO	374,862	375,063	375,063	380,062	380,063
70	573	22 COMB TAX & REV CO	346,431	350,181	350,181	337,931	337,931
70	574	23 COMB TAX & REV CO	443,850	443,600	443,600	400,446	395,750
70	575	25 COMB TAX & REV CO	206,266	-	-	-	-
70	576	25 REFUNDING GO (10)	110,549	-	-	-	-
70	579	BB&T LEASE #6	-	-	-	71,916	71,914
70	580	BB&T LEASE #7	-	-	-	73,186	73,186
70	581	BB&T LEASE #8	-	69,827	69,827	69,827	69,827
70	582	BB&T LEASE #9	60,471	60,471	60,471	60,471	60,471
70	583	COGENT #1	114,092	114,092	114,092	114,092	114,092
70	584	COGENT #2	100,132	100,132	100,132	-	-
70	585	COGENT #3	146,008	-	-	-	-
		TOTAL DEBT SERVICE	3,359,310	2,977,644	2,977,644	3,168,874	3,161,295

GF DEBT SERVICE

CITY OF HEWITT, TX
FORECASTING - GENERAL FUND
ANNUAL BUDGET FY 2025-2026

Description	REVENUE						Forecast Criteria
	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	
Ad Valorem Taxes-Operations	5,771,203	6,059,763	6,362,751	6,680,889	7,014,933	7,365,680	Estimated increase of 5%
Ad Valorem Taxes-Debt Service	3,173,693	3,210,851	2,977,973	2,893,475	2,895,952	2,466,283	Actual Debt Service
Ad Valorem - Total Tax Revenue	8,944,896	9,270,614	9,340,724	9,574,364	9,910,885	9,831,963	Total Tax Revenue
Sales Tax Revenue	4,300,000	4,480,600	4,668,785	4,864,874	5,069,199	5,282,105	Estimated increase of 4.2%
Mixed Beverage Taxes	20,000	20,100	20,201	20,302	20,403	20,505	Estimated increase of .50%
Cable Franchise Fee	125,000	125,625	126,253	126,884	127,519	128,156	Estimated increase of .50%
Electricity Franchise Fee	450,000	452,250	454,511	456,784	459,068	461,363	Estimated increase of .50%
Solid Waste Franchise Fee	348,000	349,740	351,489	353,246	355,012	356,787	Estimated increase of .50%
Natural Gas Franchise Fee	35,000	35,175	35,351	35,528	35,705	35,884	Estimated increase of .50%
Telecommunications Franchise	8,500	8,543	8,585	8,628	8,671	8,715	Estimated increase of .50%
Water Franchise	300,000	300,000	300,000	300,000	300,000	300,000	Based on 12% of audited UF revenue
Wastewater Franchise	300,000	300,000	300,000	300,000	300,000	300,000	Based on 12% of audited UF revenue
Public Safety Fines & Fees	120,000	120,600	121,203	121,809	122,418	123,030	Estimated increase of .50%
Permits for Alcohol	500	525	551	579	608	638	Estimated increase of 5%
Permit Revenue	120,000	121,800	123,627	125,481	127,364	129,274	Estimated increase of 1.5%
Interest Revenue	500,000	300,000	200,000	200,000	200,000	200,000	Estimated low rates on interest
UF Admin Fee	300,000	300,000	300,000	300,000	300,000	300,000	Based on 12% of audited UF revenue
UF Payment in Lieu of Tax	100,000	100,000	100,000	100,000	100,000	100,000	Based on 12% of audited UF revenue
Library Fines & Fees	15,000	15,075	15,150	15,226	15,302	15,379	Estimated increase of .50%
Library City Advertising	36,000	36,180	36,361	36,543	36,725	36,909	Estimated increase of .50%
Library Grants	156,565	164,393	172,613	181,244	190,306	199,821	Estimated increase of 5%
Public Safety Revenue	2,500	2,513	2,525	2,538	2,550	2,563	Estimated increase of .50%
MISD Reimbursement	20,000	21,000	22,000	23,000	24,000	25,000	Estimated increase of 5%
Donations-PD-Canine	500	500	500	500	500	500	Estimated funding
Grant Revenue-PD	3,600	3,600	3,600	3,600	3,600	3,600	Estimated funding
TIFMAS Grant Revenue-FD	125,000	125,000	125,000	125,000	125,000	125,000	Estimated participation in TIFMAS
SAFER Fire Grant	-	400,000	400,000	400,000	-	-	Estimated grant funding
Park Reservation Revenue	23,000	23,115	23,231	23,347	23,463	23,581	Estimated increase of .50%
Lease Financing Revenue	421,244	-	-	-	-	-	Estimated funding
Debt Service Funding	316,815	-	-	-	-	-	Estimated use of I&S funds
Purchase Card Rebate	30,000	35,000	35,175	35,351	35,528	35,705	Estimated increase of 5%
Miscellaneous Revenue	20,000	25,000	26,250	27,563	28,941	30,388	Estimated increase of 5%
Sale of Assets	10,000	15,000	15,000	15,000	15,000	15,000	Estimated annual revenue
TOTAL REVENUES	17,152,120	17,136,947	17,313,685	17,762,389	17,922,768	18,076,867	
EXPENSES							
Description	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Forecast Criteria
Police Department	5,910,344	5,800,989	5,975,019	6,154,269	6,338,897	6,529,064	Estimated increase of 3.0%
General Services Department	1,485,444	1,438,337	1,481,487	1,525,932	1,571,710	1,618,861	Estimated increase of 3.0%
Fire Department	2,929,312	3,017,191	3,107,707	3,200,938	3,296,966	3,395,875	Estimated increase of 3.0%
Library Department	1,087,066	1,119,678	1,153,268	1,187,866	1,223,502	1,260,207	Estimated increase of 3.0%
Administration Department	1,116,765	1,150,268	1,184,776	1,220,319	1,256,929	1,294,637	Estimated increase of 3.0%
Community Development Dept	475,021	433,726	446,738	460,140	473,944	488,162	Estimated increase of 3.0%
Finance Department	504,864	520,010	535,610	551,679	568,229	585,276	Estimated increase of 3.0%
Municipal Court Department	150,582	155,099	159,752	164,545	169,481	174,566	Estimated increase of 3.0%
HR/Civil Service Department	216,419	222,912	229,599	236,487	243,581	250,889	Estimated increase of 3.0%
Debt Service	3,359,310	3,210,851	2,977,973	2,893,475	2,895,952	2,466,283	Estimated debt service
TOTAL EXPENDITURES	17,235,127	17,069,061	17,251,929	17,595,650	18,039,192	18,063,821	
EXCESS (DEFICIT)	(83,007)	67,886	61,756	166,739	(116,425)	13,046	

City of Hewitt, Texas
GENERAL FUND - 3 Year SUMMARY OF SOURCES & USES
Annual Budget FY 2025- 2026

	General Fund			Debt Service			Total Governmental		
	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual
	Fund Balance, Beg. Of Year	10,801,774	11,383,266	9,554,241	-	-	-	10,801,774	11,383,266
REVENUES									
Ad Valorem Taxes-Operations	5,771,203	5,372,607	4,842,387	-	-	-	5,771,203	5,372,607	4,842,387
Ad Valorem Taxes-Debt Service	-	-	-	3,173,693	2,975,741	3,105,791	3,173,693	2,975,741	3,105,791
Sales & Use Taxes	4,320,000	4,320,000	4,836,146	-	-	-	4,320,000	4,320,000	4,836,146
Franchise Fees	966,500	963,500	936,907	-	-	-	966,500	963,500	936,907
Intergovernmental	1,000,000	1,000,000	1,000,000	-	-	-	1,000,000	1,000,000	1,000,000
Court Fines and Fees	120,000	120,000	145,933	-	-	-	120,000	120,000	145,933
Permit Revenue	120,500	120,500	136,525	-	-	-	120,500	120,500	136,525
Interest Earnings	500,000	375,000	744,151	-	-	-	500,000	375,000	744,151
SRO Reimbursement	20,000	18,968	266,982	-	-	-	20,000	18,968	266,982
Miscellaneous Revenue	798,059	690,000	357,448	-	-	-	798,059	690,000	357,448
Library Fines, Fees & Grants	207,565	28,951	47,417	-	-	-	207,565	28,951	47,417
Park Revenue	23,000	23,000	19,586	-	-	-	23,000	23,000	19,586
Public Safety Revenue	131,600	168,733	273,191	-	-	-	131,600	168,733	273,191
Total Revenues	13,978,427	13,201,259	13,606,673	3,173,693	2,975,741	3,105,791	17,152,120	16,177,000	16,712,464
EXPENDITURES									
	General Fund			Debt Service			Total Governmental		
	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual
Police Department	5,910,344	5,975,396	5,199,564	-	-	-	5,910,344	5,975,396	5,199,564
General Services	1,485,444	1,284,681	1,174,819	-	-	-	1,485,444	1,284,681	1,174,819
Fire Department	2,929,312	2,685,640	2,276,033	-	-	-	2,929,312	2,685,640	2,276,033
Public Library	1,087,066	940,104	882,890	-	-	-	1,087,066	940,104	882,890
Administration	1,116,765	1,033,056	1,002,651	-	-	-	1,116,765	1,033,056	1,002,651
Community Development	475,021	430,660	381,663	-	-	-	475,021	430,660	381,663
Finance Department	504,864	488,863	468,474	-	-	-	504,864	488,863	468,474
Municipal Court	150,582	146,449	136,270	-	-	-	150,582	146,449	136,270
Human Resources	216,419	208,014	192,201	-	-	-	216,419	208,014	192,201
Debt Service	-	-	-	3,359,310	2,977,644	3,168,874	3,359,310	2,977,644	3,168,874
Total Operating Expenditures	13,875,817	13,192,863	11,714,565	3,359,310	2,977,644	3,168,874	17,235,127	16,170,507	14,883,439
Net Income	102,610	8,396	1,892,108	(185,617)	(1,903)	(63,083)	(83,007)	6,493	1,829,025
Fund Balance, Before Reserve	10,904,384	11,391,662	11,446,349	(185,617)	(1,903)	(63,083)	10,718,767	11,389,759	11,383,266
Transfers from Reserves	-	-	-	-	-	-	90,000	(587,984)	-
Less: 3 Month Reserves	-	-	-	-	-	-	(3,283,827)	(3,040,575)	(2,842,748)
Fund Balance, End of Year	10,904,384	11,391,662	11,446,349	(185,617)	(1,903)	(63,083)	7,434,940	7,761,200	8,540,518

**Note City Policy requires a minimum reserved cash fund balance equal to at least three months of operating expenditures.*

Change in Fund Balance before Reserves:			Change in 90 Day Reserves:		
	FY 25-26	FY 24-25		FY 25-26	FY 24-25
Dollar Change	83,007	581,492	Dollar Change	243,252	197,827
Percentage Change	0.7%	5.1%	Percentage Change	8.0%	7.0%
Change in Fund Balance before Reserves:					
Fund Balance between Budgeted FY 2026 and Estimated FY 2025 increased by \$83,007 or .7%.					
Fund Balance between Estimated FY 2025 and Actual FY 2024 is -\$581,492 or 5.1%. This is due to the use of unrestricted funds for Motorola installations.					
Change in 90 Day Reserves calculated as 90 days of Operating Expenses, net of debt service and capital outlay:					
The 90 Day Reserves between Budgeted FY 2026 and Estimated FY 2025 increased by \$243,252 or 8.0% due to another additional 3 firemen expenses.					
The 90 Day Reserves between Estimated FY 2025 and Actual FY 2024 increased by \$197,827, or 7% due to 3 additional firemen expenses.					
Definition of Fund Balance					
Fund Balance - The difference between fund assets and fund liabilities of governmental funds. Fund balance in the General Fund (which uses the cash basis of accounting - see Summary of Significant Accounting Policies) closely equates to available cash.					

HEWITT TEXAS



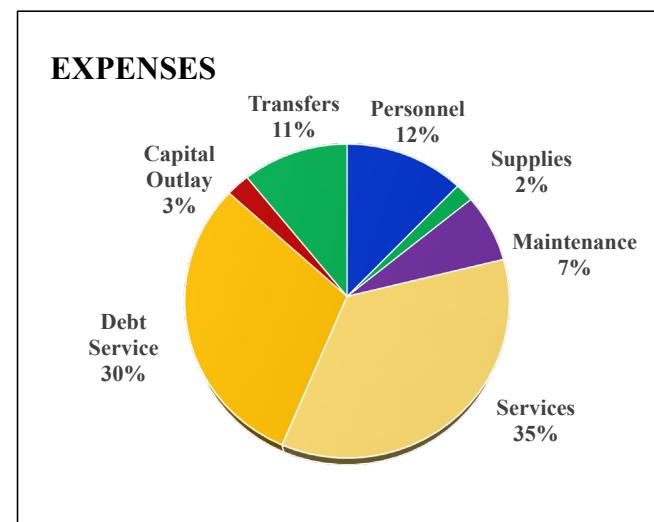
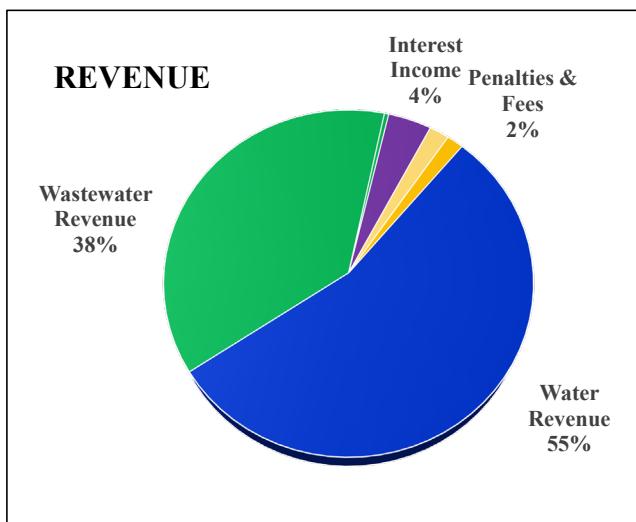
THE UTILITY FUND

The Utility Fund is a major fund used to account for revenues and expenses relating to the enterprise's provision of water and wastewater services to its customers. The intent is that the cost of these services is recovered through user charges.

UTILITY FUND PROJECTION BY CATEGORY

Estimated Beginning Fund Balance (includes 90 day reserves & unrestricted funds)	\$	6,112,804
Proposed Revenues:	\$	9,333,149
Proposed Expenses:		
Personnel	\$	1,126,932
Supplies		177,500
Maintenance		646,700
Services		3,241,342
Debt Service		2,796,433
Capital Outlay		223,000
Transfers		1,000,000
Total Expenses	\$	9,211,907
Revenues in Excess of Expenses	\$	121,242
Unrestricted Funds Transfer	\$	-
Net Impact of Request on Unrestricted Cash	\$	121,242
Estimated Fund Balance End of Year	\$	6,234,046
Minimum Fund Balance for 90 Day Reserves (net of debt service and capital outlay)	\$	(1,548,119)
Estimated Fund Balance after 90 Day Reserves	\$	4,685,927
Unrestricted Funds Transfer for Capital Projects	\$	-
Estimated Fund Balance after 90 Day Reserve and Capital Projects	\$	4,685,927

** this includes Operating Funds, Equipment Reserves & Unrestricted Funds*



UTILITY FUND PROJECTION BY CATEGORY

UTILITY FUND BUDGET SUMMARY

UTILITY FUND		2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE		6,112,804	6,044,122	6,044,122	6,527,037	6,527,037
REVENUES						
30100	WATER REVENUE	4,750,000	4,700,000	4,700,000	4,580,689	4,500,000
30200	WASTEWATER REVENUE	3,275,000	3,200,000	3,200,000	3,158,481	3,100,000
30400	WATER TAPS	35,000	40,000	40,000	31,430	40,000
30500	INTEREST INCOME	350,000	350,000	350,000	521,796	300,000
30550	DEBT SERVICE FUNDING	628,149	-	-	-	-
30600	PENALTIES & FEES	160,000	150,000	150,000	162,948	135,000
30800	MISC REVENUE	135,000	150,000	150,000	125,817	10,000
TOTAL REVENUE		9,333,149	8,590,000	8,590,000	8,581,161	8,085,000
EXPENSES						
UTILITY FUND		2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
Dept 91	UF MAINTENANCE	4,907,001	4,826,342	4,826,342	4,337,468	4,277,420
Dept 93	UF ADMINISTRATION	1,129,432	1,121,531	1,121,531	1,122,385	1,121,840
Dept 94	UF UTILITY BILLING	379,041	351,499	351,499	327,239	327,778
Dept 95	UF DEBT SERVICE	2,796,433	2,221,946	2,221,946	1,376,984	2,037,602
TOTAL EXPENSES		9,211,907	8,521,318	8,521,318	7,164,076	7,764,640
NET INCOME (LOSS)		121,242	68,682	68,682	1,417,085	320,360
TRANSFERS FOR UF PROJECTS		-	-	-	(1,900,000)	-
ENDING FUND BALANCE		6,234,046	6,112,804	6,112,804	6,044,122	6,847,397

UTILITY FUND BUDGET

Revenue Assumptions



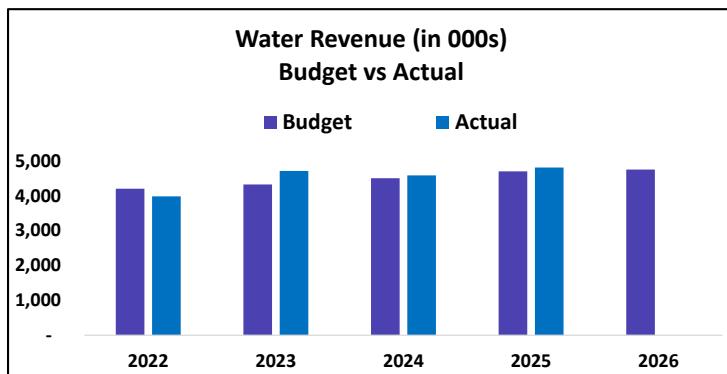
UTILITY FUND REVENUE ASSUMPTIONS

The Utility Fund is one of the City's two major Operating Funds. Enterprise funds are used to account for revenues and expenses relating to the enterprise of providing utility services to City customers. The intent is that the costs of these services get recovered through user charges, i.e. customer charges for water and wastewater usage. Projected water and wastewater revenue is based on trend analysis and a 2021 Rate Study that is updated annually.

Water expense is very elastic and highly dependent on the weather. Dry, hot weather means higher water usage, and conversely cool, wet weather translates to lower water usage.

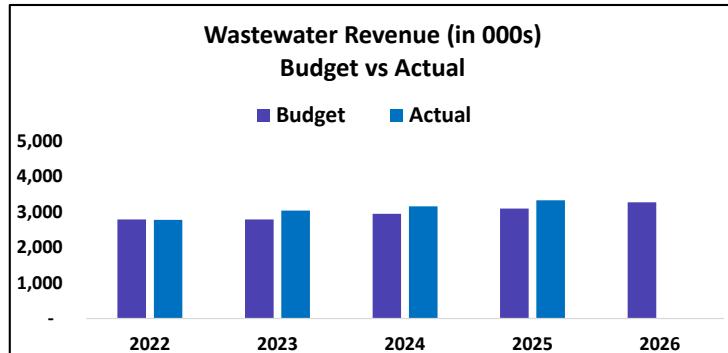
Water Revenue - \$4,750,000

Water revenue is very elastic and highly dependent on the weather. Dry, hot weather means higher water sales, and conversely cool, wet weather translates to lower water sales. Water revenue projections are budgeted using a multi-year trend analysis as well as Rate Studies. This data is then used to establish a revenue "target" based on a normal weather year with no extreme periods of dry or wet weather. This target is reviewed annually and adjusted as the trend analysis and rate changes dictate. Also, any rate changes are taken into account and the target adjusted accordingly.



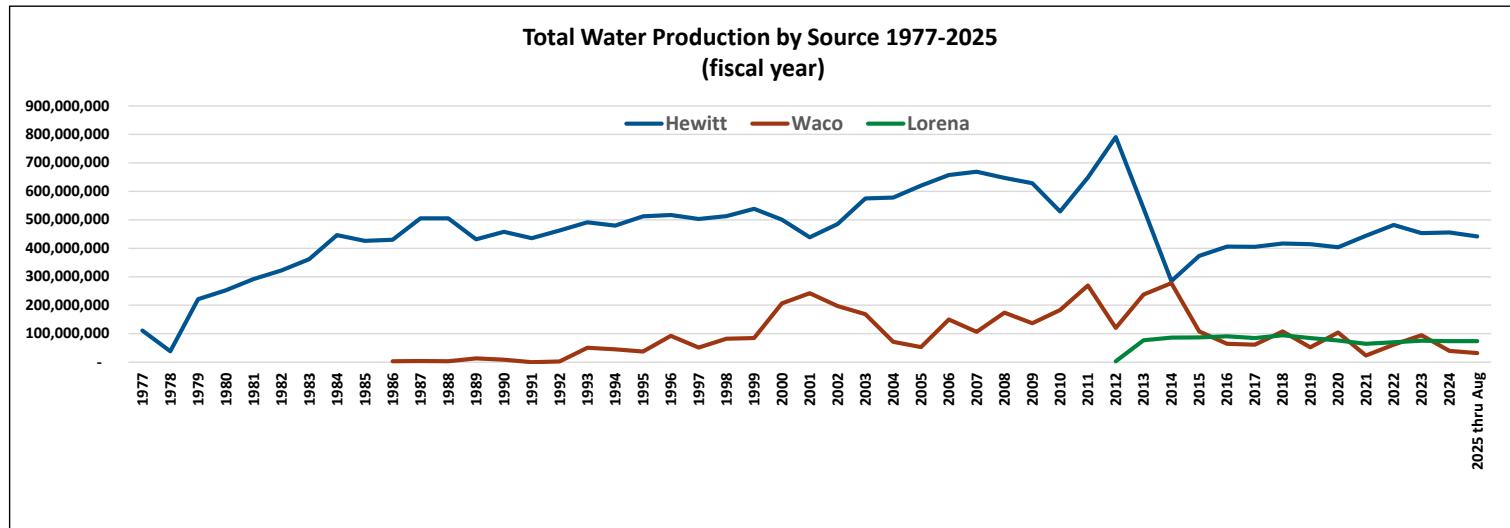
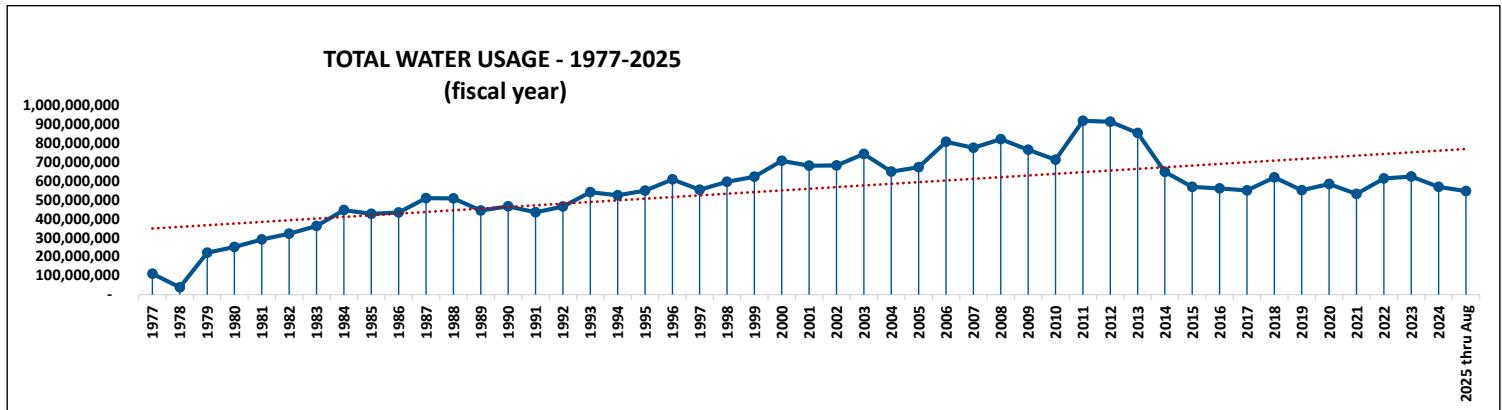
Wastewater Revenue - \$3,275,000

Wastewater revenue should be projected using a target revenue that has been set at a level intended to recoup the cost of sewer operations and sewer capital improvements. Sewer flow is not pressurized and not metered, therefore the sewer rate is based on a portion of the water consumption. The intent of this billable gallon method is to estimate the number of gallons a customer puts into the sewer system. For commercial customers, billable gallons are capped at 10,000 gallons per month. In addition, the City provides 3 separate calculations for sewer expense, Standard, Winter Averaging, or Flat Rates. Please see Master Fees for more fee information.

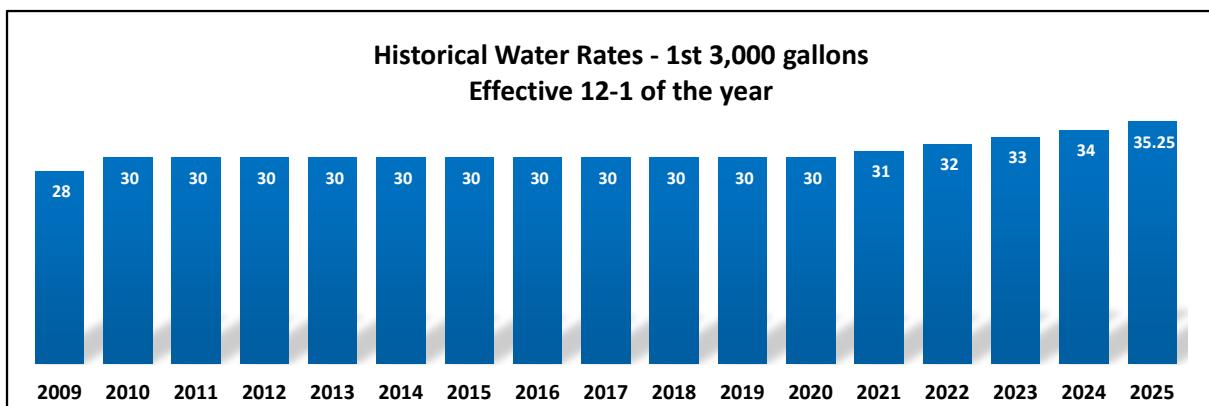


UTILITY FUND REVENUE ASSUMPTIONS

The following graphs show how much water the City uses (Production) and where they source the water; Hewitt wells, purchases from Waco, and purchases from Lorena.



And, how much does the City charge for the water provided to the citizens. A Rate Study was completed in the summer of 2021 and rates were proposed. Annually, the council reviews the proposed rates.



UTILITY FUND REVENUE ASSUMPTIONS

Taps & Connections - \$35,000

Tap fees are charged to new customers who "tap" into the City's water and sewer systems. This revenue is highly dependent on building and construction activity within the City. The revenue projection is based on trend analysis, taking into account predicted construction levels.

Interest Income - \$350,000

Interest income is projected using a cash flow analysis to estimate investable cash balances. Interest rate trends for the current year are also taken into account in developing the projection. The level of capital outlay may cause a decline in idle, investable cash. The City will invest all idle cash in order to maximize earnings. The city's idle cash funds are invested in accordance with the City's Investment Policy.

Penalties & Fees - \$160,000

Late fees include penalties for late payments and the handling charges for insufficient fund checks written to the City. It also includes fees for turning meters on after payment has been made. Budget amount is based on an average amount received.

Miscellaneous Income - \$135,000

Miscellaneous Income is generated by items not readily classified to other categories. Budget is based on an average amount received as determined by trend analysis.

Expense Assumptions



UTILITY FUND EXPENSE ASSUMPTIONS

WATER EXPENSE

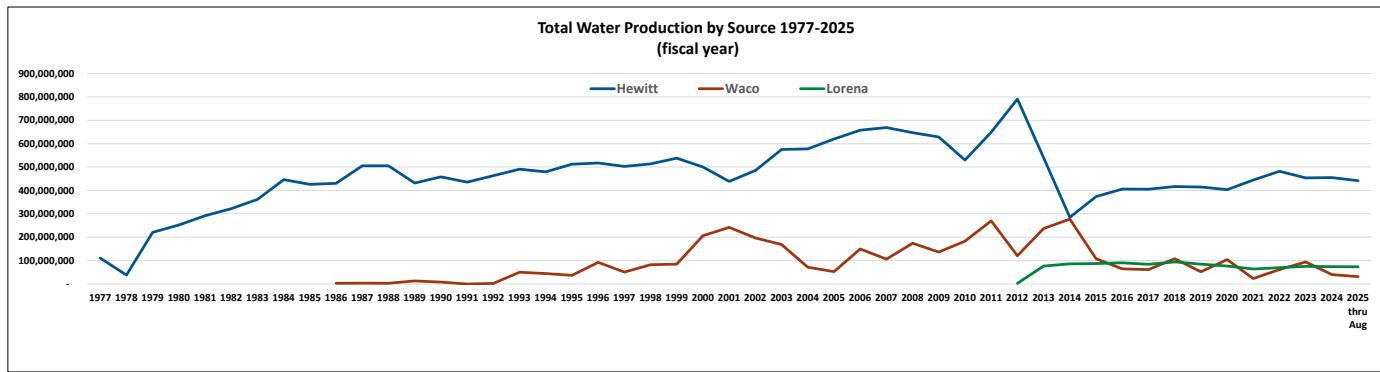
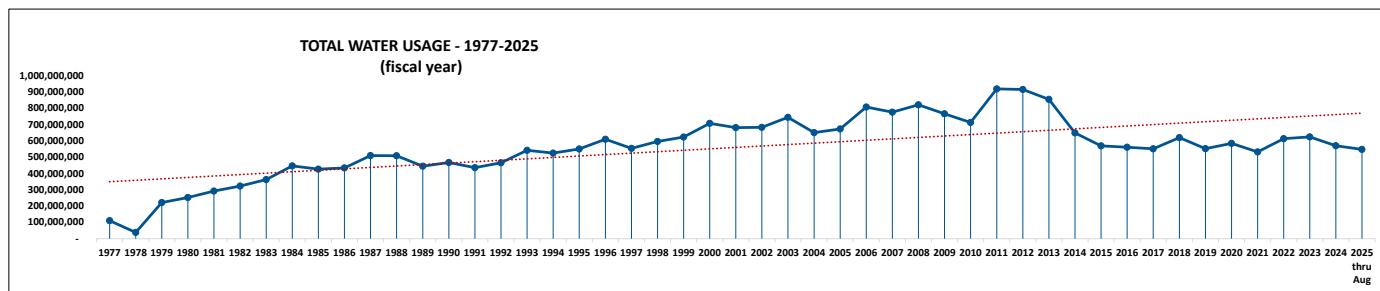
Water expense is very elastic and highly dependent on the weather. Dry, hot weather means higher water usage, and conversely cool, wet weather translates to lower water usage. When sales are higher, more pressure is put upon the system to provide water to its customers. More pressure on the system, means the likelihood of system breakdowns and expenses occur. Water is provided for the city from three sources: 4 city wells, a City of Waco connection (Lake Waco), and a City of Lorena connection (Robinson water). Water expense projections are budgeted using a multi-year trend analysis. This trend is then used to establish an expense "target" based on a normal weather year with no extreme periods of dry or wet weather. This target is reviewed annually and adjusted as the trend analysis and rate changes dictate. Also, any changes in the charges from the City of Waco and Lorena are taken into account and the budget adjusted accordingly.

WATER CONTRACTS - Budgeted Expense - \$1,500,000

The fixed cost and volume rate for Waco Water is determined each year by the City of Waco. This annual total is billed monthly to the City of Hewitt. Also, if Hewitt takes any water then the water is expensed to the city at the volume rate. Any water taken from the City of Lorena is expensed at the rate paid to the City of Waco. Water is purchased from the City of Waco and the City of Lorena to supplement the groundwater pumped by the City wells.

SOURCES of Water - [City Wells, City of Waco & City of Lorena](#)

The following chart plots the sources of water for the City. The City pumps water from its 5 wells and 4 storage sites, purchases water from the City of Lorena and purchases from the City of Waco. For FY 24/25 water is sourced by these percentages: Hewitt 80.7%; Lorena 13.5%; Waco 5.8%.

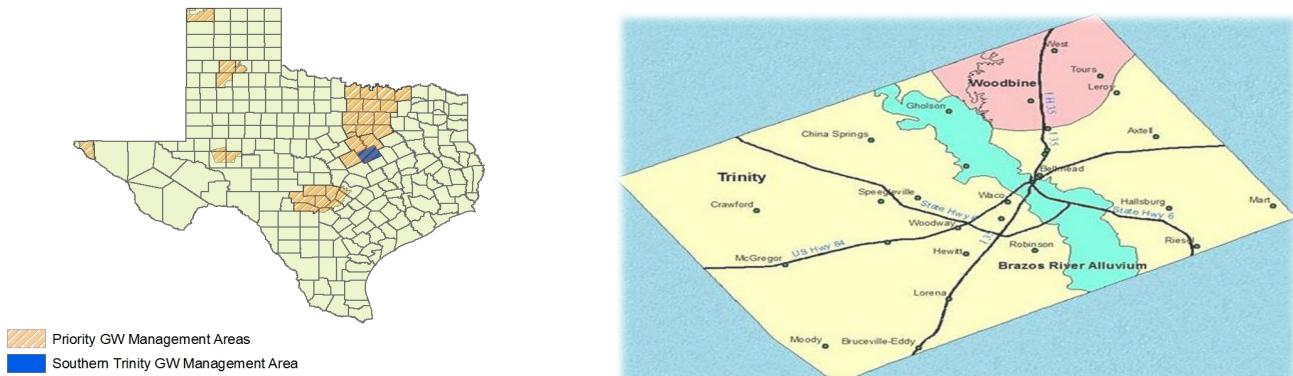


UTILITY FUND EXPENSE ASSUMPTIONS

UTILITY FUND EXPENSE ASSUMPTIONS

WATER PROVIDED - CITY WELLS

Water Provided by CITY WELLS - under the authority of the Southern Trinity Groundwater Conservation District



Adopted January 27, 2010, the Southern Trinity Groundwater District was created by legislation in the 80th Texas Legislature in 2007 (SB1985), and amended by the 81st Texas Legislature in 2009 (SB2513). The purpose of the District is to conserve, preserve, protect, recharge and prevent the waste of groundwater and to control subsidence caused by groundwater withdrawals, consistent with Section 59, Article XVI, Texas Constitution and Chapter 36., Texas Water Code. The STGCD has within its boundaries the Trinity, the Woodbine and the Brazos River Alluvium aquifers. Management goals are to establish each well at least once annually; provide educational leadership to citizens with the District and measure the depth to groundwater in each well at least once annually; provide education leadership to citizens with the District concerning efficient use of groundwater. To support these legislative mandates the District charges the city .03 cents per 1,000 gallons of water pumped from the Trinity/Hosston Aquifer. Historical usage for the City of Hewitt is noted in the following chart.

STGCD-Groundwater Rights		
Original Permit:	Dated:	Gallons
2083.2675 acre ft	10/1/2010	678,835,698
Less: Well #3, Chapel Hill 241.95 acre ft		
1841.3175 acre ft	4/1/2013	599,995,000
Less: Temp tr Well #5, Lorena 400 acre ft		
1441.3175 acre ft	8/1/2013	469,654,749
Add: Well #5, Lorena 400 acre ft		
1841.3175 acre ft	6/21/2021	599,995,044
Add: Well #3 usage		
2083.2575 acre ft	5/25/2023	678,835,698

Historical Usage for Calendar 2014	323,966,400	54%
Historical Usage for Calendar 2015	372,440,800	62%
Historical Usage for Calendar 2016	408,188,200	68%
Historical Usage for Calendar 2017	399,859,200	67%
Historical Usage for Calendar 2018	411,207,000	69%
Historical Usage for Calendar 2019	423,306,000	71%
Historical Usage for Calendar 2020	414,606,000	69%
Historical Usage for Calendar 2021	445,336,000	74%
Historical Usage for Calendar 2022	491,025,000	72%
Historical Usage for Calendar 2023	447,866,000	66%
Historical Usage for Calendar 2024	473,118,000	70%
Historical Usage for 2025 thru Aug	318,250,000	47%

(Water System discussion continued)

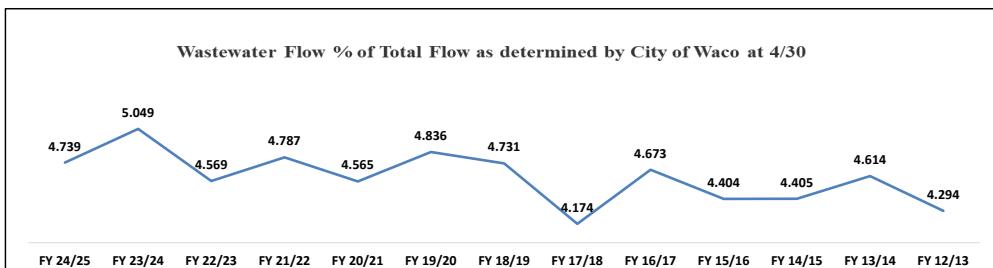
UTILITY FUND EXPENSE ASSUMPTIONS

WASTEWATER EXPENSE

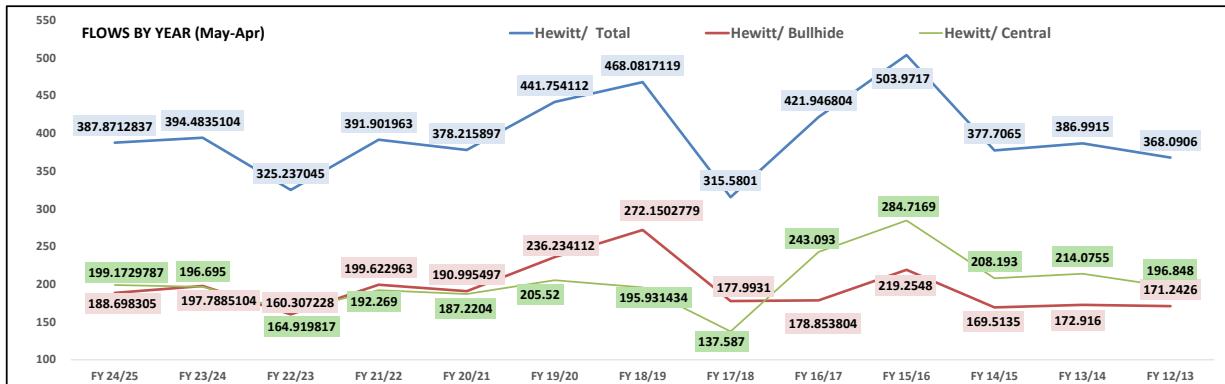
Wastewater Contract-Budgeted Expense - \$800,447

Under a 2019 agreement, the City became a customer of the City of Waco's wastewater system. In addition, the City operates five lift stations and 6,800 connections. Collection lines range in size from ten inches down to six inches in diameter. The City pays an annual portion of the City of Waco's Wastewater Budget based on the city's flow rate. The contract includes expenses for capital improvement projects.

The contract with the City of Waco includes capacity at two different locations, the Central Plant and the Bullhide Plant. Wastewater flows are reflective of the growth of the city, the maintenance of the lines and lift stations and, in some part, the amount of run-off from rainwater entering the system.



The following charts breaks down yearly flow totals to the end point where the waste is handled, either the Central Plant or the Bullhide Plant.



The following tables break out the Capacity at the Central Plant and the Bullhide Plant.

WHOLESALE WASTEWATER CONTRACT			
Wastewater Treatment Capacities (in MGD)			
City	Central Plant	Bullhide	Total
Bellmead	2.3083	-	2.3083
Hewitt	2.5043	0.72	3.2243
Lacy Lakeview	1.0546	-	1.0546
Lorena	-	0.32	0.3200
Robinson	1.5711	-	1.5711
Waco	34.8917	0.46	35.3517
Woodway	2.6700	-	2.6700
Total MGD	45.0000	1.50	46.5000
		1,000	
	GPD (gallons per day)	46,500	
		365	
Annual Capacity Permitted*	16,972,500		

Wastewater Usage and Unused Capacity					
HEWITT					
Location	Capacity GPD	Capacity Daily	Capacity Annual	Capacity Used	Capacity Unused
Central Plant	2,5043	2,504	914,070	199,173	714,897
Bullhide	0.72	720	262,800	188,698	74,102
Total	3,2243	3,224	1,176,870	387,871	788,999
WACO					
Central Plant	34.8917	34,892	12,735,471	6,376,617	6,358,854
Bullhide	0.46	460	167,900	206,876	(38,976)
Total	35.3517	35,352	12,903,371	6,583,493	6,319,878
LORENA					
Bullhide	0.32	35,352	116,800	50,996	65,804

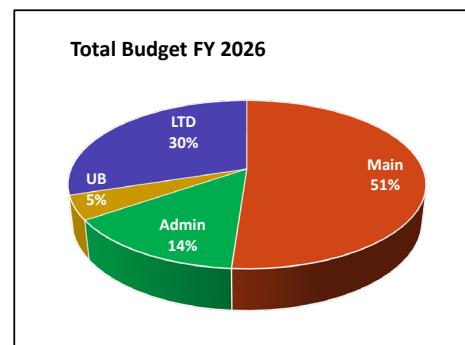
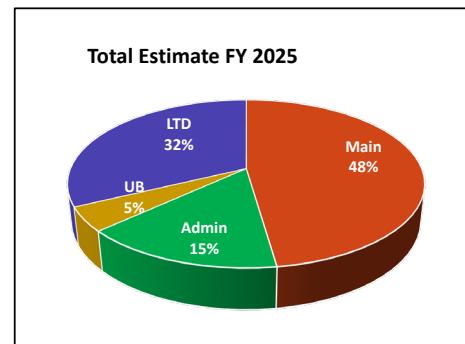
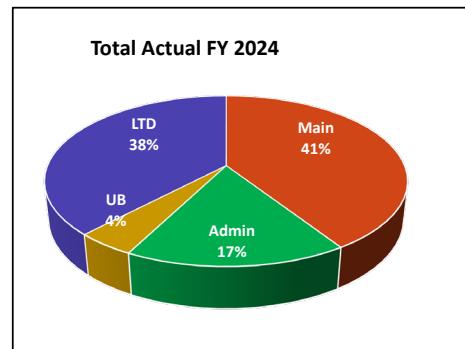
Waco and Lorena presented as the other 2 users of the Bullhide plant.

Water & Wastewater Rates

WATER RATES										
		Effective								
		Oct-20	Dec-21	Dec-22	Dec-23	Dec-24	Dec-25			
Residential, Commercial, Builders, Industrial & Institutional										
Base Rate -- 1st	5/8"	\$ 30.00	\$ 31.00	\$ 32.00	\$ 33.00	\$ 34.00	\$ 35.25			
	1"	63.00	65.00	67.00	69.25	71.50	73.75			
	1.5"	190.00	195.75	201.75	208.00	214.25	220.75			
	2"	190.00	195.75	201.75	208.00	214.25	220.75			
	3"	380.00	391.50	403.25	415.50	428.00	441.00			
	4"	380.00	391.50	403.25	415.50	428.00	441.00			
	6"	570.00	587.25	605.00	623.25	642.00	661.50			
Volume Rate Per 1,000 gallons										
3,001	7,000	\$ 4.85	\$ 5.00	\$ 5.15	\$ 5.35	\$ 5.55	\$ 5.75			
7,001	12,000	5.40	5.60	5.80	6.00	6.20	6.40			
12,001	Above	5.85	6.05	6.25	6.45	6.65	6.85			
Master Metered High-Density Multifamily										
Base Rate	1.5"	\$ 190.00	\$ 195.75	\$ 201.75	\$ 208.00	\$ 214.25	\$ 220.75			
	2"	190.00	195.75	201.75	208.00	214.25	220.75			
	3"	380.00	391.50	403.25	415.50	428.00	441.00			
	4"	380.00	391.50	403.25	415.50	428.00	441.00			
	6"	570.00	587.25	605.00	623.25	642.00	661.50			
Volume Rate Per 1,000 gallons										
		\$ 5.85	\$ 6.05	\$ 6.25	\$ 6.45	\$ 6.65	\$ 6.85			
Irrigation Rates										
	5/8"	\$ 30.00	\$ 31.00	\$ 32.00	\$ 33.00	\$ 34.00	\$ 35.25			
	1"	63.00	65.00	67.00	69.25	71.50	73.75			
	1.5"	190.00	195.75	201.75	208.00	214.25	220.75			
	2"	190.00	195.75	201.75	208.00	214.25	220.75			
	3"	380.00	391.50	403.25	415.50	428.00	441.00			
	4"	380.00	391.50	403.25	415.50	428.00	441.00			
	6"	570.00	587.25	605.00	623.25	642.00	661.50			
Volume Rate Per 1,000 gallons										
		\$ 5.85	\$ 6.05	\$ 6.25	\$ 6.45	\$ 6.65	\$ 6.85			
Bulk Water Rates										
		\$ 6.40	\$ 6.60	\$ 6.80	\$ 7.05	\$ 7.30	\$ 7.55			
WASTEWATER RATES										
	Effec	Effective								
	Oct-20	Dec-21	Dec-22	Dec-23	Dec-24	Dec-25				
Residential -Option #1 Standard Rates										
Base Chg -- 1st 5,000 Gal		\$ 26.50	\$ 28.00	\$ 29.00	\$ 30.00	\$ 31.00	\$ 32.00			
Volume Rate Per 1,000 Gal		4.50	4.75	4.90	5.05	5.25	5.45			
Residential -Option #2 - Winter Average Rates										
Base Chg -- no minimum gallons		\$ 18.00	\$ 19.00	\$ 19.75	\$ 20.50	\$ 21.25	\$ 22.00			
Volume Rate Per 1,000 Gal- no max		2.80	2.95	3.05	3.15	3.25	3.35			
Residential - Option #3 - Flat Rate		\$ 36.50	\$ 38.50	\$ 39.75	\$ 41.00	\$ 42.25	\$ 43.75			
Industrial, Institutional or Commercial										
Base Chg -- 1st 20,000 Gal		\$ 57.25	\$ 60.25	\$ 62.25	\$ 64.25	\$ 66.25	\$ 68.25			
Volume Rate Per 1,000 Gal		4.50	4.75	4.90	5.05	5.25	5.45			
High-Density Multifamily										
Base Chg		\$ 57.25	\$ 60.25	\$ 62.25	\$ 64.25	\$ 66.25	\$ 68.25			
Volume Rate Per 1,000 Gal- no max		4.50	4.75	4.90	5.05	5.25	5.45			

UF EXPENSES BY TYPE - THREE YEAR COMPARISON

Total Actual FY 2024	Main	Admin	UB	LTD	TOTAL
Total Personnel	604,778	-	187,750	-	792,528
Total Supplies	102,221	-	51,209	-	153,430
Total Maintenance	565,901	122,385	-	-	688,286
Total Services	2,803,851	-	87,763	-	2,891,614
Total Capital Outlay	260,717	-	517	-	261,234
Total Transfers	-	1,000,000	-	-	1,000,000
Total LT Debt	-	-	-	1,376,984	1,376,984
Total Expenditures	4,337,468	1,122,385	327,239	1,376,984	7,164,076
Total Estimate FY 2025	Main	Admin	UB	LTD	TOTAL
Total Personnel	688,388	-	208,138	-	896,526
Total Supplies	116,000	3,500	48,500	-	168,000
Total Maintenance	653,700	-	-	-	653,700
Total Services	3,118,254	118,031	93,361	-	3,329,646
Total Capital Outlay	250,000	-	1,500	-	251,500
Total Transfers	-	1,000,000	-	-	1,000,000
Total LT Debt	-	-	-	2,221,946	2,221,946
Total Expenditures	4,826,342	1,121,531	351,499	2,221,946	8,521,318
Total Budget FY 2026	Main	Admin	UB	LTD	TOTAL
Total Personnel	892,752	-	234,180	-	1,126,932
Total Supplies	125,500	3,500	48,500	-	177,500
Total Maintenance	646,700	-	-	-	646,700
Total Services	3,022,049	125,932	93,361	-	3,241,342
Total Capital Outlay	220,000	-	3,000	-	223,000
Total Transfers	-	1,000,000	-	-	1,000,000
Total LT Debt	-	-	-	2,796,433	2,796,433
Total Expenditures	4,907,001	1,129,432	379,041	2,796,433	9,211,907



Utility Fund Departments

- **Maintenance**
- **Administration**
- **Billing**
- **Debt Service**





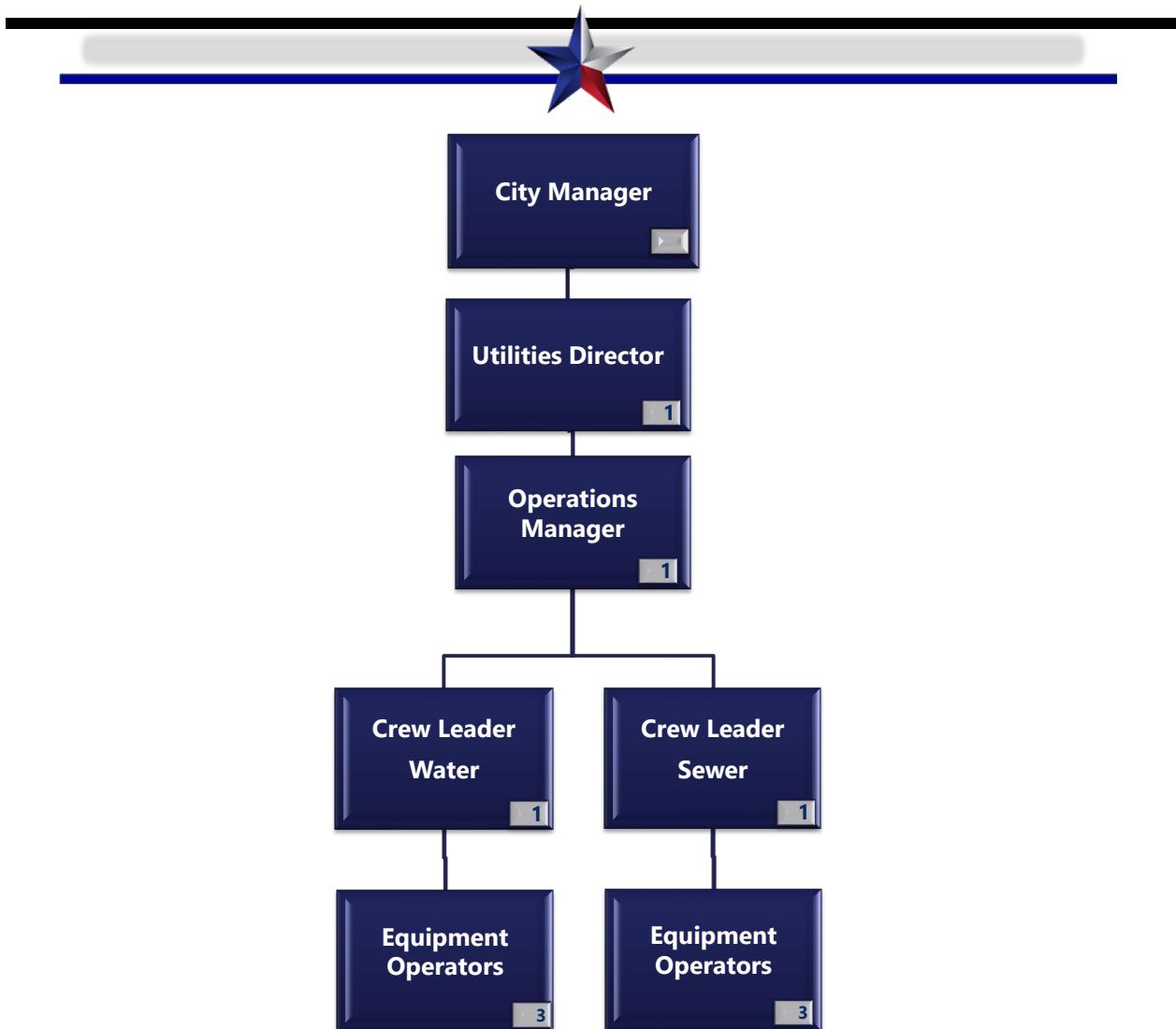
Utility Fund Departments



Maintenance



UTILITY FUND MAINTENANCE



UTILITY MAINTENANCE

Organization Chart

Total: 10

UTILITY FUND MAINTENANCE

The Utility Maintenance Department's Goals uphold the City's Overall Goal #3

The Utility Maintenance Department in the Utility Fund specifically applies to the preservation, upkeep and maintenance of the City's Utility infrastructure.

More specifically, Goal #3 Objectives, as they apply to Utility Maintenance are:

Obj 3.1 "Recognize the need for localized water, and investigate ways in which Hewitt can be less dependent on water provided by sources other than the City."

City Council and City Manager working with Comprehensive Plan 2022 and within the developing constrictions of ground water usage to ensure City is self sufficient to the fullest extent possible with regard the water supply.

Obj 3.2 "Investigate challenges related to water pressure, and ensure that citizens are made aware of possible reasons for such challenges, including high water usage."

Utility Maintenance Director works closely under the direction of the City Manager to monitor and document water usage.

Obj 3.3 "Ensure that there is adequate water and wastewater available to serve existing areas and future growth areas by studying the usage and capacity of existing systems and the feasibility of expanding those systems."

City Manager works with Utility Maintenance Director and City Engineer to study present and near future water supply infrastructure needs.

Obj 3.4 "Water Distribution: Ensure that water system meets quality standards, meeting EPA and TNRCC standards. Reduce current water loss rate by 5% by developing leak detection program."

City Manager initialized an Infiltration Study in 2006 - 2007 which is ongoing to date. The study is on the sewer infrastructure and leak detection. Water infrastructure leakage is noted on ongoing reports from the Utility Billing Supervisor to the Utilities Director in his Monthly Reports for water loss.

Obj 3.5 "Pump Maintenance: Provide high quality service to our customers 24 hours a day with experienced well-trained water and wastewater system operators."

Utility Maintenance Director ensures the training and certification of all employees connected with Water and Wastewater systems.

Obj 3.6 "Wastewater Collection: Maintain all public wastewater collection system lines in free-flowing condition to protect the public health and environment."

Utility Maintenance Director ensures the training and certification of all employees connected with Water and Wastewater systems.

UTILITY FUND MAINTENANCE

UTILITY FUND MAINTENANCE

MISSION

To operate and maintain the City's water system and wastewater collection system in an efficient manner while protecting public health and providing excellent customer service.

DESCRIPTION OF DEPARTMENT

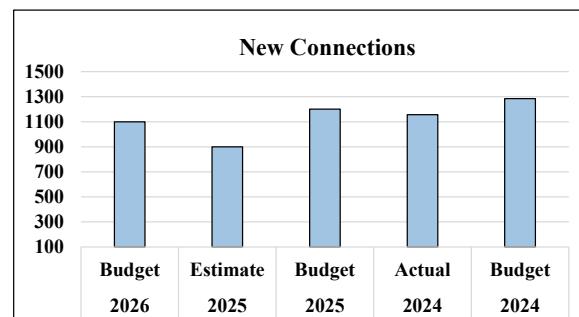
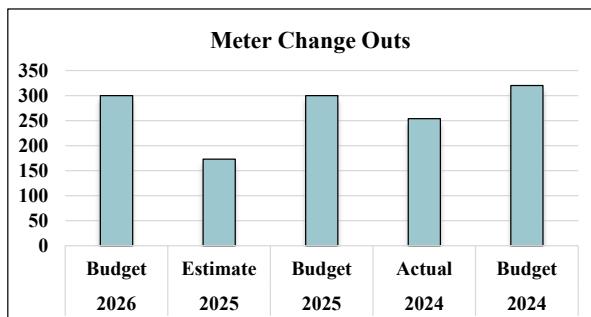
- Make water and sewer taps.
- Operate and maintain sewer lift stations.
- Operate wells, storage and pumping stations.
- Perform required monitoring for public health.
- Operate and maintain water distribution system.
- Perform customer service at customer's service address.
- Operate and maintain wastewater collection system.
- Maintain 6200+ wireless water meters with AMR (Automated Meter Reading).
- Maintain SCADA (Supervisory Control and Data Acquisition) wireless readings on water pumping stations.
- Locate, log and exercise main line valves in water system.



GOALS

- Continue with installation of new fire hydrants.
- Assist with ongoing bond projects.
- Update Utility maps with accurate details.
- Continue with the change out of the failing 450 AMR meters to the 900 AMR meters.
- Assist as needed with the plant expansion at Commerce Park Water Plant.

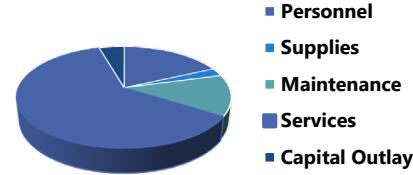
PERFORMANCE MEASURES



ACCOMPLISHMENTS

- Continued with installation of new fire hydrants.
- Assisted with ongoing replacement of failing 450 AMR meters with wireless 900 AMR (Automated Meter Reading) meters throughout Hewitt.
- Maintenance program for all water tanks effective October 1 for repainting and new logo.
- Online web portal for water accounts updated consumption.
- Maintained a Water Loss of less than 10%.
- Logged 6200 plus service lines for the Lead and Copper Rule Revision.

UTILITY FUND MAINTENANCE



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	892,752	688,388	688,388	604,778	630,256
Supplies	125,500	116,000	116,000	102,221	93,700
Maintenance	646,700	653,700	653,700	565,901	631,700
Services	3,022,049	3,118,254	3,118,254	2,803,851	2,820,264
Capital Outlay	220,000	250,000	250,000	260,717	101,500
Total	4,907,001	4,826,342	4,826,342	4,337,468	4,277,420

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Utilities Director	1	1	1	1	1
Utilities Operations Manager	1	1	1	1	1
Crew Leader	2	0	0	0	0
Equipment Operator	6	3	3	3	3
Field Assistant	0	3	3	3	3
Total	10	8	8	8	8

Workload/Demand Measures

Measurement	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Meter Change Outs	300	173	300	254	320
New Connections	1100	900	1200	1156	1285
Lift Stations Maintained	6	6	6	6	5
Wells/Storage Sites Maintained	7	7	7	7	7

UTILITY MAINTENANCE DEPARTMENT

UTILITY FUND			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
91	100	SALARIES - UF MAINTENANCE	630,000	483,623	483,623	436,610	441,771
91	105	SALARIES - OVERTIME	12,000	12,000	12,000	6,104	12,000
91	120	SOCIAL SECURITY	49,113	37,915	37,915	32,483	34,714
91	125	TMRS	117,614	87,862	87,862	74,969	76,733
91	130	EMPLOYEE INSURANCE	70,000	56,000	56,000	44,672	54,400
91	135	PRE-EMP/SHOTS	700	700	700	536	700
91	140	UNEMPLOYMENT INSURANCE	100	100	100	-	100
91	145	WORKER'S COMPENSATION	13,225	10,188	10,188	9,404	9,838
TOTAL PERSONNEL			892,752	688,388	688,388	604,778	630,256
91	205	CHEMICALS	68,000	60,000	60,000	62,241	42,000
91	215	FUEL	37,500	36,000	36,000	31,811	33,000
91	220	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,016	1,000
91	230	OFFICE SUPPLIES	1,500	1,500	1,500	-	1,500
91	235	OTHER EQUIP & SUPPLIES	15,000	15,000	15,000	6,867	15,000
91	245	UNIFORM PURCHASE	2,500	2,500	2,500	286	1,200
TOTAL SUPPLIES			125,500	116,000	116,000	102,221	93,700
91	300	FACILITIES MAINTENANCE	2,500	2,000	2,000	2,500	2,000
91	310	GROUNDS MAINTENANCE	200	200	200	79	200
91	350	FLEET MAINTENANCE	10,000	10,000	10,000	6,512	13,500
91	352	GENERATOR MAINTENANCE	16,000	13,500	13,500	-	-
91	355	HEAVY EQUIPMENT MAIN	8,000	8,000	8,000	3,958	6,000
91	360	WATER MAINTENANCE	75,000	75,000	75,000	75,780	75,000
91	362	WATER METERS	50,000	45,000	45,000	18,576	45,000
91	363	FIRE HYDRANT MAINTENANCE	20,000	20,000	20,000	32,060	15,000
91	365	WATER PLANT MAINTENANCE	65,000	60,000	60,000	60,267	60,000
91	367	WELL MAINTENANCE	155,000	155,000	155,000	229,438	150,000
91	370	WASTEWATER MAINTENANCE	50,000	70,000	70,000	8,773	70,000
91	371	WASTEWATER CONTINGENCY	50,000	50,000	50,000	-	50,000
91	372	MANHOLE MAINTENANCE	100,000	100,000	100,000	84,625	100,000
91	375	LIFT STATION MAINTENANCE	45,000	45,000	45,000	43,333	45,000
TOTAL MAINTENANCE			646,700	653,700	653,700	565,901	631,700
91	404	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	420	2,000
91	405	GIS/MAPPING	7,500	7,500	7,500	1,500	7,500
91	406	ELECTRIC SERVICE	345,000	295,000	295,000	308,774	295,000
91	407	ENGINEERING SERVICES	25,000	325,000	325,000	17,858	25,000
91	408	SERVICE CONTRACTS	242,385	39,479	39,479	40,376	40,000
91	409	INSPECTIONS	35,000	65,000	65,000	8,250	65,000
91	410	LABORATORY SERVICE	7,000	7,000	7,000	5,869	7,000
91	414	NATURAL GAS SERVICE	1,000	1,000	1,000	715	1,000
91	420	TELECOMMUNICATION	6,717	6,717	6,717	8,663	7,206
91	421	TRAVEL & TRAINING	6,000	5,000	5,000	3,249	5,000
91	422	UNIFORM CLEANING	3,000	3,000	3,000	2,318	4,000
91	423	WATER CONTRACT	1,500,000	1,500,000	1,500,000	1,363,248	1,500,000
91	425	STGD-GROUNDWATER	21,000	16,000	16,000	12,520	16,000
91	426	TCEQ SERVICES (PER METER)	20,000	20,000	20,000	21,391	20,000
91	427	WASTEWATER CONTRACT	800,447	825,558	825,558	1,008,700	825,558
TOTAL SERVICES			3,022,049	3,118,254	3,118,254	2,803,851	2,820,264
91	615	OTHER EQUIPMENT	-	175,000	175,000	51,487	41,500
91	620	OTHER IMPROVEMENTS	75,000	75,000	75,000	209,230	60,000
91	635	VEHICLES	145,000	-	-	-	-
TOTAL CAPITAL OUTLAY			220,000	250,000	250,000	260,717	101,500
TOTAL UF MAINTENANCE			4,907,001	4,826,342	4,826,342	4,337,468	4,277,420

Utility Fund Departments

Administration



UTILITY FUND ADMINISTRATION

UTILITY FUND			2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
93	210	ELECTION EXPENSE	3,500	3,500	3,500	-	3,500
		TOTAL SUPPLIES	3,500	3,500	3,500	-	3,500
93	402	AUDIT SERVICE	16,500	16,500	16,500	13,965	13,500
93	404	DUES & SUBSCRIPTIONS	4,000	4,000	4,000	3,536	4,500
93	408	SERVICE CONTRACTS	22,604	22,031	22,031	32,318	18,840
93	411	LEGAL SERVICES	8,000	8,000	8,000	2,910	10,000
93	412	PROFESSIONAL SERVICES	4,500	4,500	4,500	-	4,500
93	415	PROPERTY\LIABILITY INS	65,328	58,000	58,000	63,725	62,000
93	421	TRAVEL AND TRAINING	5,000	5,000	5,000	5,931	5,000
		TOTAL SERVICES	125,932	118,031	118,031	122,385	118,340
93	700	WATER FRANCHISE FEE	300,000	300,000	300,000	300,000	300,000
93	705	SEWER FRANCHISE FEE	300,000	300,000	300,000	300,000	300,000
93	710	W&S ADMIN FEE	300,000	300,000	300,000	300,000	300,000
93	715	W&S PAYT IN LIEU OF TAX	100,000	100,000	100,000	100,000	100,000
		TOTAL TRANSFERS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		TOTAL UF ADMINISTRATION	1,129,432	1,121,531	1,121,531	1,122,385	1,121,840

UTILITY FUND ADMINISTRATION

Utility Fund Departments

Utility Billing



UTILITY BILLING DEPARTMENT



UTILITY BILLING
Organization Chart
Total: 3

UTILITY BILLING DEPARTMENT

The Utility Billing Department's Goals uphold the City's Overall Goal #3 & #7

Obj 3.2 "Investigate challenges related to water pressure, and ensure that citizens are made aware of possible reasons for such challenges, include high water usage."

Please see Accomplishments . Utility Billing employees are first on the line to handle comments from customers on issues involving water pressure, leaks and high bills. They are highly trained and highly motivated to assist their customers.

Obj 7.2 "Make doing business with the City more user-friendly by offering services, such as paying for water bills with the Internet."

Please see Accomplishments & Goals of Utility Billing Department.

UTILITY BILLING DEPARTMENT

MISSION

To provide timely billing and collection of City utilities; water, sewer, and garbage; and to provide courteous and responsive service to all.



DESCRIPTION OF DEPARTMENT

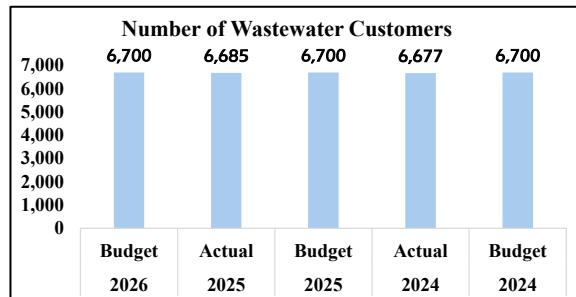
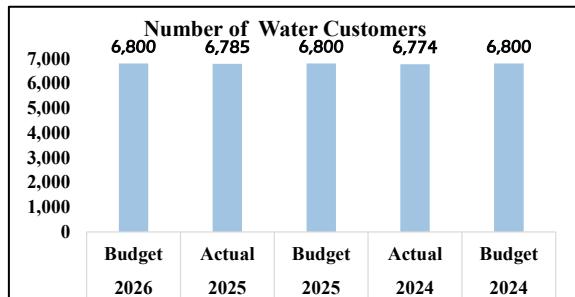
- Handle customer inquiries about their utility accounts.
- Maintain deposits, billing and payment information for all utility customers.
- Perform billing of customer utility connections, discontinued service, transfer of service, service work orders, insufficient checks, adjustments, and correction of addresses.



GOALS

- To find a newer operating system with expanded tools for residents.
- To find more options to go green for our field crews.
- To expand on our information resources for resident. (ex: conservation, how to find leaks, etc.)

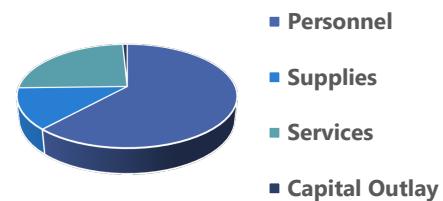
PERFORMANCE MEASURES



ACCOMPLISHMENTS

- Have a majority of our accounts on email billing.
- Have increased the amount of residents paying via drafts on bank accounts or credit cards.
- Our staff continues training to better help our residents and co-workers.

UTILITY BILLING DEPARTMENT



Expenditure Summary

Classification	2026 Budget	2025 Estimate	2025 Budget	2024 Actual	2024 Budget
Personnel	234,180	208,138	208,138	187,750	198,300
Supplies	48,500	48,500	48,500	51,209	48,500
Services	93,361	93,361	93,361	87,763	79,478
Capital Outlay	3,000	1,500	1,500	517	1,500
Total	379,041	351,499	351,499	327,239	327,778

Staffing

Position	2026 Budget	2025 Budget	2024 Budget	2023 Budget	2022 Budget
Utility Analyst	0	0	0	1	1
Customer Service Supervisor	1	1	1	1	1
Customer Service Specialist	2	2	2	1	1.5
Total	3	3	3	3	3.5

Workload/Demand Measures

Measurement	2026 Budget	2025 Actual	2025 Budget	2024 Actual	2024 Budget
# of Water Customers	6,800	6,785	6,800	6,774	6,800
# of Wastewater Customers	6,700	6,685	6,700	6,677	6,700
# of Solid Waste Customers	6,550	6,525	6,200	6,164	5,540



UTILITY BILLING DEPARTMENT

UTILITY FUND			2026 BUDGET	2025 ESTIMATE	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET
94 100	SALARIES - UTILITY BILLING		166,475	146,680	94,430	146,680	136,097	140,003
94 105	SALARIES - OVERTIME		2,000	2,000	773	2,000	526	2,000
94 120	SOCIAL SECURITY		12,888	11,374	6,747	11,374	10,031	10,863
94 125	TMRS		30,865	26,357	16,797	26,357	23,162	24,013
94 130	EMPLOYEE INSURANCE		21,000	21,000	12,000	21,000	17,336	20,400
94 135	PRE-EMP/SHOTS		231	231	-	231	146	231
94 140	UNEMPLOYMENT INS		100	100	-	100	-	100
94 145	WORKERS COMPENSATION		621	396	361	396	452	690
TOTAL PERSONNEL			234,180	208,138	131,108	208,138	187,750	198,300
94 225	EDUCATIONAL MATERIALS		5,000	5,000	3,247	5,000	3,845	5,000
94 230	OFFICE SUPPLIES		5,500	5,500	1,612	5,500	3,512	5,500
94 240	POSTAGE		38,000	38,000	28,983	38,000	43,852	38,000
TOTAL SUPPLIES			48,500	48,500	33,842	48,500	51,209	48,500
94 408	SERVICE CONTRACTS		69,651	69,651	29,396	69,651	67,679	57,000
94 412	PROFESSIONAL SERVICES		13,000	13,000	7,427	13,000	12,422	13,000
94 420	TELECOMMUNICATION EXP		7,460	7,460	4,844	7,460	7,362	6,228
94 421	TRAVEL AND TRAINING		2,500	2,500	627	2,500	300	2,500
94 424	WATER QUALITY REPORT		750	750	-	750	-	750
TOTAL SERVICES			93,361	93,361	42,294	93,361	87,763	79,478
94 610	OFFICE EQUIPMENT		3,000	1,500	-	1,500	517	1,500
TOTAL CAPITAL OUTLAY			3,000	1,500	-	1,500	517	1,500
TOTAL UTILITY BILLING			379,041	351,499	207,244	351,499	327,239	327,778



Utility Fund Departments

Debt Service



UF DEBT SERVICE

		UTILITY FUND	2026 BUDGET	2025 ESTIMATE	2025 BUDGET	2024 ACTUAL	2024 BUDGET
95	500	AGENT FEES	2,000	2,000	2,000	2,675	2,000
95	565	10 COMB TAX & REV CO	571,850	573,350	573,350	235,900	353,850
95	566	12 COMB TAX & REV CO	322,456	325,227	325,227	214,374	321,561
95	569	13 REF GO	-	-	-	184,136	276,205
95	568	15 REF GEN OBL (07 CO)	609,150	607,800	607,800	404,000	606,000
95	570	16 COMB TAX & REV CO	425,888	423,638	423,638	284,176	426,264
95	571	24 COMB TAX & REV CO	226,631	238,209	238,209	-	-
95	572	25 COMB TAX & REV CO	412,594	-	-	-	-
95	574	25 REFUNDING GO (2010 CO)	215,555	-	-	-	-
95	578	BB&T #8	-	41,413	41,413	41,413	41,413
95	582	BB&T #9 (matures 2026)	10,309	10,309	10,309	10,309	10,309
TOTAL DEBT SERVICE			2,796,433	2,221,946	2,221,946	1,376,984	2,037,602

UF DEBT SERVICE

FORECASTING - UTILITY FUND

REVENUE						
	2026	2027	2028	2029	2030	Forecast
Description	Budget	Budget	Budget	Budget	Budget	Criteria
WATER REVENUE	4,750,000	5,020,000	5,170,600	5,325,718	5,485,490	Estimated increase of 3%
WASTEWATER REVENUE	3,275,000	3,520,000	3,625,600	3,734,368	3,846,399	Estimated increase of 3%
WATER TAPS	35,000	45,000	45,225	45,451	45,678	Estimated increase of .5%
INTEREST	350,000	425,000	400,000	450,000	450,000	Estimated revenue
DEBT SERVICE FUNDING	628,149	-	-	-	-	Estimated use of I&S funds
PENALTIES & FEES	160,000	200,000	201,000	202,005	203,015	Estimated increase of .5%
MISC REVENUE	135,000	145,000	145,725	146,454	147,186	Estimated increase of .5%
TOTAL REVENUE	9,333,149	9,355,000	9,588,150	9,903,996	10,177,768	

EXPENSES						
	2026	2027	2028	2029	2030	Forecast
Description	Budget	Budget	Budget	Budget	Budget	Criteria
UF MAINTENANCE	4,907,001	4,956,071	5,079,973	5,206,972	5,337,146	Estimated increase of 2.5%
UF ADMINISTRATION	1,129,432	1,135,079	1,140,755	1,146,458	1,152,191	Estimated increase of .5%
UF BILLING	379,041	382,831	390,488	398,298	406,264	Estimated increase of 2%
UF DEBT SERVICE	2,796,433	2,863,107	2,608,334	2,610,775	2,618,511	Actual Required Debt Service
TOTAL EXPENSES	9,211,907	9,337,089	9,219,549	9,362,503	9,514,112	
NET INCOME (LOSS)	121,242	17,911	368,601	541,493	663,656	

City of Hewitt, Texas
UTILITY FUND - 3 YEAR SUMMARY OF SOURCES & USES
Annual Budget FY 2025-2026

	UTILITY FUND			DEBT SERVICE			TOTAL UTILITY FUND		
	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual	2026 Budget	2025 Estimate	2024 Actual
Fund Balance, Beg. Of Year	6,112,804	6,044,122	6,527,037	-	-	-	6,112,804	6,044,122	6,527,037
REVENUES									
Water Revenue	1,953,567	2,478,054	3,203,705	2,796,433	2,221,946	1,376,984	4,750,000	4,700,000	4,580,689
Sewer Revenue	3,275,000	3,200,000	3,158,481	-	-	-	3,275,000	3,200,000	3,158,481
Tap Fees	35,000	40,000	31,430	-	-	-	35,000	40,000	31,430
Interest and other revenue	1,273,149	650,000	810,561	-	-	-	1,273,149	650,000	810,561
Total Revenues	6,536,716	6,368,054	7,204,177	2,796,433	2,221,946	1,376,984	9,333,149	8,590,000	8,581,161
EXPENSES									
UF Maintenance	4,907,001	4,826,342	3,541,601	-	-	-	4,907,001	4,826,342	4,337,468
UF Administration	1,129,432	1,121,531	1,061,587	-	-	-	1,129,432	1,121,531	1,122,385
UF Utility Billing	379,041	351,499	325,448	-	-	-	379,041	351,499	327,239
Debt Service	-	-	-	2,796,433	2,221,946	1,376,984	2,796,433	2,221,946	1,376,984
Total Operating Expenses	6,415,474	6,299,372	4,928,636	2,796,433	2,221,946	1,376,984	9,211,907	8,521,318	7,164,076
Net Income	121,242	68,682	2,275,541	-	-	-	121,242	68,682	1,417,085
Retained Earnings at end of yr	6,234,046	6,112,804	8,802,578	-	-	-	6,234,046	6,112,804	7,944,122
Less: Transfers for Projects	-	-	-	-	-	-	-	-	(1,900,000)
Fund Balance, Before Reserves	6,234,046	6,112,804	8,802,578	-	-	-	6,234,046	6,112,804	6,044,122
Less: 3 Month Reserves	-	-	-	-	-	-	(1,548,119)	(1,511,968)	(1,359,815)
Fund Balance, End of Year	6,234,046	6,112,804	8,802,578	-	-	-	4,685,927	4,600,836	4,684,307

*Note: City Policy requires a minimum reserved cash fund balance equal to at least 90 days of operating expenditures.

Change in Fund Balance before Reserves:			Change in 90 Day Reserves:		
	FY 26-25	FY 25-24		FY 26-25	FY 25-24
Dollar Change:	121,242	68,682	Dollar Change:	36,151	152,153
Percentage Change:	2.0%	1.1%	Percentage Change:	2.4%	11.2%
Change in Fund Balance before Reserves:					
Retained Earnings before Transfers increased between FY 2025 and FY 2025 by \$121,242 or 2%. The prior year the increase was \$68,682 or 1.1%.					
Change in 90 Day Reserves:					
The 90 Day Reserves increased between FY 2026 and FY 2025 by \$36,151 or 2.4%. The prior year the increase was \$152,153 or 11.2%. The increase in FY 25 is due to increased costs in engineering budgeted for expenses prior to receiving August 2025 bond proceeds for the project.					
Definition of Fund Balance:					
Fund Balance - The difference between fund assets and fund liabilities. Fund balance in the Utility Fund (which uses the cash basis of accounting (see Summary of Significant Accounting Policies)) closely equates to available cash. A more precise definition of an enterprise's fund balance is "retained earnings," which is the difference between Utility Fund Assets and Utility Fund Liabilities.					

SPECIAL REVENUE FUNDS



Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

SPECIAL REVENUE FUNDS - 3 Year Summary

	FY 2026 BUDGET						FY 2025 ESTIMATE						FY 2024 ACTUAL					
Fund Balance	651,539	420,261	1,009,645	572,328	203,132	2,856,905	650,765	341,761	1,034,743	536,328	182,132	2,745,729	403,107	259,602	3,532,889	493,645	154,945	4,844,188
REVENUE	Drainage	Hotel	CLFRF	PEG	CSF	Total	Drainage	Hotel	CLFRF	PEG	CSF	Total	Drainage	Hotel	CLFRF	PEG	CSF	Total
Permit Revenue	-	185,000	-	-	-	185,000	-	185,000	-	-	-	185,000	-	194,273	-	-	-	194,273
Service Charges	540,000	-	-	-	-	540,000	544,000	-	-	-	-	544,000	543,132	-	-	-	-	543,132
Other Revenue	-	-	-	32,000	18,000	50,000	-	-	-	32,000	18,000	50,000	-	-	-	31,570	18,187	49,757
Interest	25,000	10,000	10,000	10,000	3,000	58,000	24,000	3,000	28,577	10,000	3,000	68,577	27,929	15,881	108,805	17,133	9,000	178,748
ARPA Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	565,000	195,000	10,000	42,000	21,000	833,000	568,000	188,000	28,577	42,000	21,000	847,577	571,061	210,154	108,805	48,703	27,187	965,910
Funds Available	1,216,539	615,261	1,019,645	614,328	224,132	3,689,905	1,218,765	529,761	1,063,320	578,328	203,132	3,593,306	974,168	469,756	3,641,694	542,348	182,132	5,810,098
EXPENSES	Drainage	Hotel	CLFRF	PEG	CSF	Total	Drainage	Hotel	CLFRF	PEG	CSF	Total	Drainage	Hotel	CLFRF	PEG	CSF	Total
Personnel	359,410	-	-	-	-	359,410	341,462	-	-	-	-	341,462	246,726	-	-	-	-	246,726
Supplies	34,000	-	-	6,000	-	40,000	34,000	-	-	6,000	-	40,000	22,352	-	-	6,020	-	28,372
Maintenance	21,100	1,500	-	-	-	22,600	21,100	1,500	-	-	-	22,600	39,023	7,496	-	-	-	46,519
Services	26,020	144,000	-	2,168	-	172,188	25,936	108,000	-	-	-	133,936	15,302	120,499	-	-	-	135,801
Debt Service	19,427	-	-	-	-	19,427	44,728	-	-	-	-	44,728	-	-	-	-	-	-
Capital Outlays	127,000	-	1,019,645	-	-	1,146,645	100,000	-	53,675	-	-	153,675	-	-	2,606,951	-	-	2,606,951
Total Expenses	586,957	145,500	1,019,645	8,168	-	1,760,270	567,226	109,500	53,675	6,000	-	736,401	323,403	127,995	2,606,951	6,020	-	3,064,369
Net Income	(21,957)	49,500	(1,009,645)	33,832	21,000	(927,270)	774	78,500	(25,098)	36,000	21,000	111,176	247,658	82,159	(2,498,146)	42,683	27,187	(2,098,459)
Fund Balance	629,582	469,761	-	606,160	224,132	1,929,635	651,539	420,261	1,009,645	572,328	203,132	2,856,905	650,765	341,761	1,034,743	536,328	182,132	2,745,729

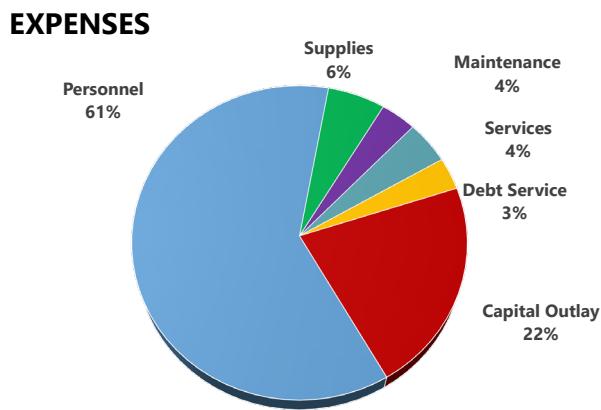
SPECIAL REVENUE FUNDS

Drainage Fund



DRAINAGE FUND PROJECTION BY CATEGORY

Fund Balance (includes 90 day reserves & unrestricted funds)	\$	651,539
Proposed Revenues:	\$	565,000
Proposed Expenses:		
Personnel	\$	359,410
Supplies		34,000
Maintenance		21,100
Services		26,020
Debt Service		19,427
Capital Outlay		127,000
TOTAL	\$	586,957
Net Income (Loss)	\$	(21,957)
Estimated Fund Balance End of Year	\$	629,582



DRAINAGE FUND PROJECTION BY CATEGORY

DRAINAGE FUND BUDGET

ACCOUNT	2026 BUDGET	2025 ESTIMATE	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE	651,539	650,765	650,765	650,765	403,107	403,107
REVENUES						
30100 DRAINAGE FEES	540,000	544,000	359,917	544,000	543,132	539,000
30500 INTEREST	25,000	24,000	18,581	24,000	27,929	17,000
TOTAL REVENUE	565,000	568,000	378,498	568,000	571,061	556,000
EXPENSES						
100 SALARIES	246,464	234,452	126,116	234,452	172,374	224,295
105 SALARIES - OVERTIME	8,500	8,500	3,477	8,500	5,355	8,500
120 SOCIAL SECURITY	19,505	18,586	9,785	18,586	13,345	17,809
125 TMRS	46,709	43,069	22,896	43,069	27,494	39,366
130 EMPLOYEE INSURANCE	31,500	31,500	16,875	31,500	22,046	34,000
135 PRE-EMP/SHOTS	231	231	189	231	304	231
140 UNEMPLOYMENT INS	100	100	-	100	-	100
145 WORKER'S COMP	6,401	5,024	4,259	5,024	5,808	9,067
TOTAL PERSONNEL	359,410	341,462	183,597	341,462	246,726	333,368
203 BARRICADES/CONES	800	800	-	800	-	800
205 CHEMICALS	5,000	5,000	746	5,000	2,426	5,000
215 FUEL	13,000	13,000	4,907	13,000	9,015	13,000
230 OFFICE SUPPLIES	500	500	447	500	109	500
235 OTHER EQUIP & SUPPLIES	14,700	14,700	3,707	14,700	10,802	14,500
245 UNIFORM PURCHASE	-	-	-	-	-	200
TOTAL SUPPLIES	34,000	34,000	9,807	34,000	22,352	34,000
310 GROUNDS MAINT	-	-	-	-	608	-
335 SIGN MAINTENANCE	500	500	48	500	-	500
350 FLEET MAINTENANCE	2,600	2,600	3,369	2,600	2,428	2,600
355 HEAVY EQUIP MAIN	8,000	8,000	5,059	8,000	7,252	8,000
360 DRAINAGE MAINT	10,000	10,000	1,292	10,000	28,735	10,000
TOTAL MAINTENANCE	21,100	21,100	9,768	21,100	39,023	21,100
402 AUDIT SERVICES	2,500	2,500	2,570	2,500	1,570	2,500
404 DUES & SUBSCRIPTIONS	650	350	586	350	551	350
407 ENGINEERING SERVICES	7,500	7,500	3,188	7,500	4,607	7,500
408 SERVICE CONTRACTS	3,960	3,960	1,074	3,960	3,974	3,960
409 INSPECTIONS	3,500	3,500	-	3,500	1,024	3,500
411 LEGAL EXPENSE	700	700	225	700	240	700
412 MISC PROFESSIONAL EXP	-	-	3,667	-	-	-
420 TELECOMMUNICATION	1,710	1,926	1,112	1,926	1,859	2,461
421 TRAVEL & TRAINING	1,200	1,200	315	1,200	325	1,200
422 UNIFORM CLEANING	1,800	1,800	885	1,800	1,152	1,800
424 WORK ORDER SOFTWARE	2,500	2,500	2,000	2,500	-	-
TOTAL CONTRACTS	26,020	25,936	15,622	25,936	15,302	23,971
579 BB&T #6	-	-	-	-	-	32,397
580 BB&T #7	-	-	-	-	-	8,425
581 BB&T #8	-	25,301	25,301	25,301	-	25,301
582 BB&T #9 (matures 2026)	19,427	19,427	19,427	19,427	-	19,427
TOTAL DEBT SERVICE	19,427	44,728	44,728	44,728	-	85,550
615 OTHER EQUIPMENT	72,000	45,000	8,010	45,000	-	2,500
620 OTHER EQUIPMENT	-	-	25,204	-	-	-
625 OTHER IMPROVEMENTS	55,000	55,000	30,274	55,000	-	55,000
TOTAL CAPITAL OUTLAY	127,000	100,000	63,488	100,000	-	57,500
TOTAL EXPENSES	586,957	567,226	327,010	567,226	323,403	555,489
NET INCOME (LOSS)	(21,957)	774	51,488	774	247,658	511
ENDING FUND BALANCE	629,582	651,539	702,253	651,539	650,765	329,781

CLFRF “ARPA” Fund



CLFRF FUND - SUMMARY

ACCOUNT	2026 BUDGET	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET	2023 ACTUAL	2023 BUDGET	2022 ACTUAL	2022 BUDGET	2021 ACTUAL
BEGINNING FUND BALANCE	1,009,645	1,034,743	1,034,743	3,532,889	3,532,889	3,672,198	3,672,198	1,851,621	1,851,621	-
REVENUE										
INTEREST	10,000	28,577	2,000	108,805	130,000	146,255	15,000	14,140	-	1,032
FUNDS FROM ARPA	-	-	-	-	-	-	-	1,857,904	-	1,850,589
TOTAL REVENUE	10,000	28,577	2,000	108,805	130,000	146,255	15,000	1,872,044	-	1,851,621
EXPENSES										
MISC PROFESSIONAL FEES	105,707	-	12,000	1,900.00	-	2,000	-	-	-	-
ENGINEERING SERVICES	-	-	39,798	61,023	60,568	257,004	-	26,567	-	-
ADMINISTRATIVE SERVICES	34,860	-	34,860	79,680	114,540	26,560	-	24,900	-	-
WATER PLANT PROJECT	879,078	53,675	1,056,537	2,464,348	3,397,100	-	80,191	-	-	-
TOTAL EXPENSES	1,019,645	53,675	1,143,195	2,606,951	3,572,208	285,564	80,191	51,467	-	-
NET INCOME (LOSS)	(1,009,645)	(25,098)	(1,141,195)	(2,498,146)	(3,442,208)	(139,309)	(65,191)	1,820,577	-	1,851,621
ENDING FUND BALANCE	-	1,009,645	(106,452)	1,034,743	90,681	3,532,889	3,607,007	3,672,198	1,851,621	1,851,621

The CLFRF Fund is established to account for the funds received from the American Rescue Plan Act for Coronavirus Local Fiscal Recovery Funds. Funds from this account are limited to specific uses spelled out by the Act. The City chose to use the funds to add another city well in the Commerce Park area on the north boundary of the City to meet future needs.

CLFRF FUND



Executive Summary

The City of Hewitt initiated this project which consists of drilling a new water well and constructing a storage facility at the Commerce Park. The well will provide 500 gallons per minute of drinking water to the residents of Hewitt. The city will provide a back-up generator at the site, new piping, and SCADA management software.

Project History and Operational Impact

In anticipation of future growth, the city is gearing up to address new businesses' and residents' rising water requirements. This initiative will increase the city's budget through electricity and chemical expenditures. Hewitt is in a phase of growth and development, introducing new commercial, industrial, and retail spaces as well as residential areas. The current wells are not adequate for what the city will need.

Project Details

- **Project Name:** Commerce Park Water System Improvements
- **Strategic Priority:** Infrastructure-Water Distribution
- **Type of Project:** Utility Fund Capital Projects
- **Department:** Utilities
- **Estimated Cost:** \$4 Million
- **Estimated Duration:** Fall 2025
- **Funding Source:** CLRRF/ARPA/Unrestricted Funds
- **Status:** In process with 13 months remaining

Community Benefits

The increase in efficiency of this well and other equipment at the Treatment Plant will benefit the residents of Hewitt by providing a water source.

PEG Fund

Professional, Educational, and Governmental Fund



PEG FUND

ACCOUNT	2026 BUDGET	2025 ESTIMATE	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE	572,328	536,328	536,328	536,328	493,645	493,645
REVENUE						
30100 PEG FEES	32,000	32,000	18,638	32,000	31,570	35,000
30500 INTEREST	10,000	10,000	15,275	10,000	17,133	2,000
TOTAL REVENUE	42,000	42,000	33,913	42,000	48,703	37,000
EXPENSES						
235 OTHER EQUIP & SUPPLIES	6,000	6,000	17,481	6,000	6,020	8,408
408 SERVICE CONTRACTS	2,168	-	2,168	-	-	-
TOTAL EXPENSES	8,168	6,000	19,649	6,000	6,020	8,408
NET INCOME (LOSS)	33,832	36,000	14,264	36,000	42,683	28,592
ENDING FUND BALANCE	606,160	572,328	550,592	572,328	536,328	522,237

The PEG Fund is established to account for the funds received for Professional, Educational and Governmental communications. Funds from this account are limited to specific communication uses.

PEG FUNDS

Child Safety Fees Fund



CHILD SAFETY FEES FUND

ACCOUNT	2026 BUDGET	2025 ESTIMATE	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE	203,132	182,132	182,132	182,132	154,945	154,945
REVENUE						
30100 CHILD SAFETY FEE REVENUE	18,000	18,000	18,040	18,000	18,187	18,500
30500 INTEREST	3,000	3,000	5,600	3,000	9,000	2,352
TOTAL REVENUE	21,000	21,000	23,640	21,000	27,187	20,852
EXPENSES						
235 OTHER EQUIP & SUPPLIES	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-	-
NET INCOME (LOSS)	21,000	21,000	23,640	21,000	27,187	20,852
ENDING FUND BALANCE	224,132	203,132	205,772	203,132	182,132	175,797

The CSF Fund is established to account for the funds received for Child Safety Fees. Funds from this account are limited to specific child safety related uses.

CHILD SAFETY FEES FUND

Hotel Fund



HOTEL FUND

ACCOUNT	2026 BUDGET	2025 ESTIMATE	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE	420,261	341,761	341,761	341,761	259,602	259,602
REVENUES						
30250 HOTEL OCCUPANCY	185,000	185,000	122,670	185,000	194,273	185,000
30500 INTEREST EARNINGS	10,000	3,000	10,836	10,000	15,881	3,000
TOTAL REVENUE	195,000	188,000	133,506	195,000	210,154	188,000
EXPENSES						
300 BUILDING MAINTENANCE	1,500	1,500	-	1,500	7,496	1,500
TOTAL MAINTENANCE	1,500	1,500	-	1,500	7,496	1,500
400 ADVERTISING	101,000	65,000	42,886	65,000	75,590	65,000
404 DUES & SUBSCRIPTIONS	40,500	40,500	11,435	40,500	42,442	40,500
405 UTILITIES	2,500	2,500	566	2,500	938	2,500
408 SERVICE CONTRACTS	-	-	-	-	1,529	-
TOTAL CONTRACTS	144,000	108,000	54,887	108,000	120,499	108,000
TOTAL EXPENSES	145,500	109,500	54,887	109,500	127,995	109,500
NET INCOME (LOSS)	49,500	78,500	78,619	85,500	82,159	78,500
ENDING FUND BALANCE	469,761	420,261	420,380	427,261	341,761	338,102

The Hotel Fund is established to account for the revenue collected by the City from hotels within the City. Funds from this account are used to promote "heads in beds" sometimes called the "Texas Two-Step" where sponsored activities draw those from outside the city who will likely be staying in city hotels.

HOTEL FUND



Capital Project Funds are funds created to account for the budget and actual expense and revenues associated with the general and utility projects.

CAPITAL PROJECTS



CAPITAL OUTLAY NARRATIVE

Capital outlay is the expenditure of funds for the acquisition of or addition to a government's fixed assets. **Fixed Assets** are long-lived tangible assets including buildings and improvements, equipment, vehicles, land and infrastructure. **Infrastructure** assets are public domain fixed assets such as roads, bridges, streets, drainage systems, water mains, and similar assets that are immovable and of value only to the government.

The City of Hewitt's Capital Outlay requirements can be grouped into three broad categories:

1. Those of a recurring or repetitive nature;
2. Those of a one-time or non-recurring nature; and
3. Infrastructure

An example of recurring capital outlay would be vehicles, which must be regularly replaced. This type of capital outlay is scheduled according to a rolling replacement list developed by staff and the maintenance shop. The schedule is reviewed and revised each year during the budget process to determine which items will be funded in the budget or financed in the upcoming budget year.

An example of non-recurring capital outlay would be the purchase of an emergency generator for city hall. These types of expenditures are requested by department heads and must be justified on the basis of need, cost and improvement of service level or operations. Department heads must rank these types of items in order of importance in making their budget request. Major capital outlay items which are budgeted out of operating funds are addressed in the City Manager's Budget Message. These proposed capital outlays will not require additional manpower nor will they significantly impact operating costs, unless otherwise noted.

Infrastructure outlays are developed using long-range plans for streets, parks, facilities, water, sewer and drainage. Council, the City Manager, Staff and the City's engineer develop these long-range plans. The list of slated infrastructure projects is reviewed and revised each year during the budget process. Some projects must wait until sufficient funding is available. Other projects are deemed, due to necessity and in the best interests of the city, to require a bond issue to provide funding.

The City uses more than one capital project fund to account for resources to be used for the acquisition and construction of major infrastructure assets, usually projects that may extend over more than one fiscal year. Series 2022, 2023 and 2025 Certificates of Obligation were issued for General Funds Projects for various projects related to the General Fund, i.e. streets, facilities, parks and a fire department sub-station. The Utility Fund Capital Project Fund is used for various water and wastewater projects. Utility Fund Capital Projects are supported by Series 2024 and 2025 Certificates of Obligation.

CAPITAL OUTLAY - SHORT TERM FINANCING**GENERAL FUND**

POLICE DEPARTMENT	Admin Vehicle- 1	55,000	Admin
	Patrol Vehicles-2	194,796	Patrol
	Dispatch Console	10,520	Communications
	Short-Term Kennel	18,000	Animal Control
		278,316	
COMMUNITY DEVELOPMENT	F150 Pickup	53,928	Community Dev
GENERAL SERVICES	Ford F450 Dump Bed	73,000	Streets
	Gravely Mower-Parks	16,000	Parks
		89,000	
	Total Short Term Financing	421,244	

* *1st Payment to be made in FY 26/27*

CAPITAL PROJECTS IDENTIFIED FOR THE NEXT 5 YEARS

Project Name	Project Description	Estimate or Contract Amount	Funds Involved	Funding Source
GENERAL FUND CAPITAL PROJECTS				
Sunny Dale/Sunset Improvements	Street Reclaim and Reconstruction	668,110	Streets	2025 CO
New Acres/Peer Street Improvements	Waterline replacement w/ fire hydrants	519,626	Streets	2025 CO
Rolling Hills Street Improvements	Street Repairs/Improvements	1,204,759	Streets	2025 CO
Alliance Parkway/Legacy Dr. Street	Street Reconstruction; Concrete paving	3,461,503	Streets	
Boleman/Hillside Improvements	Street Reclaim and Reconstruction	314,508	Streets	
Ivy Lane Street Improvements	Street and Water Improvements	914,438	Streets	See UF
Old Temple Road Improvements	Street Realignment	4,852,952	Streets	
	General Fund Total	13,778,635		

UTILITY FUND CAPITAL PROJECTS				
Lift Station #4 and Force Main	To divert flow to Central Plant	7,345,218	Wastewater	2025 CO/UF
Water Plant #1 Electrical	Add Emergency Backup Generator	270,946	Water	2025 CO
Sunny Dale/Sunset Improvements	Waterline replacement with fire hydrants	802,995	Waterline	2025 CO
New Acres/Peer Utility Improvements	Waterline replacement w/ fire hydrants	557,591	Waterline	2025 CO
Water Plant #5 Fencing	Install 8' precast concrete fence around plant	250,000	Water	In process
Ivy Lane Utility Improvements	Utility updates	1,786,799	Waterline	See GF
Oklahoma and Travis WW Improvements	Replace the existing sewer VCP with PVC	800,000	Wastewater	
	Utility Fund Total	12,708,549		

DRAINAGE FUND CAPITAL PROJECTS				
Applewood/Lindenwood Drainage Imp	Concrete Line Flat Creek Channel Intersection	200,000	Drainage	
Old Temple/Neely Drainage Imp	Box culvert and channel improvements	210,000	Drainage	
Castleman Creek Drainage Imp	Channel reshaping	250,000	Drainage	
Flat Creek Tributary Drainage Imp	Channel clearing and reshaping	250,000	Drainage	
Hidden Meadows Channel	Continuation of concrete channels	703,579	Drainage	
Neely Drainage Channel	Continuation of concrete channels	735,933	Drainage	
	Drainage Fund Total	2,349,512		

CAPITAL PROJECTS IDENTIFIED FOR THE NEXT 5 YEARS

CAPITAL PROJECT FUNDS - 3 Year Summary

	FY 2026 BUDGET						FY 2025 ESTIMATE						FY 2024 ACTUAL					
Fund Balance	2,341,668	4,541,991	3,000,000	1,527,022	6,000,000	17,410,681	2,420,485	6,143,311	-	4,784,131	-	13,347,927	4,000,883	6,020,918	-	21,175	10,042,976	
REVENUE	FUND 15	FUND 16	FUND 17	FUND 25	FUND 27	Total	FUND 15	FUND 16	FUND 17	FUND 25	FUND 27	Total	FUND 15	FUND 16	FUND 18	FUND 25	Total	
2022 CO	2023 CO	2025 CO	2024 CO	2025 CO	Total	2022 CO	2023 CO	2025 CO	2024 CO	2025 CO	Total	2022 CO	2023 CO	2017 CO	2024 CO	Total		
Interest Income	25,000	75,000	25,000	50,000	50,000	225,000	71,864	165,162	-	92,967	-	329,993	173,916	326,792	1,416	90,660	592,784	
Bond Proceeds	-	-	-	-	-	-	-	-	2,886,378	-	5,773,622	8,660,000	-	-	-	2,995,000	2,995,000	
Bond Premium	-	-	-	-	-	-	-	-	168,208	-	336,467	504,675	-	-	-	136,994	136,994	
Transfers	-	-	-	-	3,000,000	3,000,000	-	-	-	-	-	-	-	-	-	1,900,000	1,900,000	
Total Revenues	25,000	75,000	25,000	50,000	3,050,000	3,225,000	71,864	165,162	3,054,586	92,967	6,110,089	9,494,668	173,916	326,792	1,416	5,122,654	5,624,778	
Funds Available	2,366,668	4,616,991	3,025,000	1,577,022	9,050,000	20,635,681	2,492,349	6,308,473	3,054,586	4,877,098	6,110,089	22,842,595	4,174,799	6,347,710	1,416	5,143,829	15,667,754	
EXPENSES	FUND 15	FUND 16	FUND 17	FUND 25	FUND 27	Total	FUND 15	FUND 16	FUND 17	FUND 25	FUND 27	Total	FUND 15	FUND 16	FUND 18	FUND 25	Total	
2022 CO	2023 CO	2025 CO	2024 CO	2025 CO	Total	2022 CO	2023 CO	2025 CO	2024 CO	2025 CO	Total	2022 CO	2023 CO	2017 CO	2024 CO	Total		
Bond Expense	-	-	-	-	-	-	-	-	54,586	-	110,089	164,675	-	-	-	131,994	131,994	
Fire Truck	-	-	-	-	-	-	-	998,547	-	-	-	998,547	-	-	-	-	-	
Park Upgrades	75,000	-	-	-	23,250	98,250	56,119	-	-	-	-	56,119	117,522	-	43,261	-	160,783	
Facilities	400,000	-	-	-	-	400,000	83,887	-	-	-	-	83,887	12,277	-	13,672	-	25,949	
City Sirens	-	-	-	-	-	-	-	-	-	-	-	-	172,183	-	-	-	172,183	
Chaparral St Imp	-	-	-	-	-	-	-	-	-	-	-	-	1,364,422	-	-	-	1,364,422	
Fire Station #2	-	3,647,465	-	-	-	3,647,465	-	767,935	-	-	-	767,935	-	204,399	-	-	204,399	
Warren St Imp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	235,986	-	235,986	
East Wall St Imp	1,576,243	-	-	-	-	1,576,243	10,675	-	-	-	-	10,675	87,910	-	-	-	87,910	
Commerce-Ph 2	-	-	-	1,454,556	-	1,454,556	-	-	-	3,350,076	-	3,350,076	-	-	-	227,704	227,704	
Lift St. #4	-	-	-	-	7,345,218	7,345,218	-	-	-	-	-	-	-	-	-	-	-	
Generator	-	-	-	-	270,946	270,946	-	-	-	-	-	-	-	-	-	-	-	
New Acres/Peer	-	-	519,626	-	557,591	1,077,217	-	-	-	-	-	-	-	-	-	-	-	
Sunny Dale Imp	-	-	668,110	-	802,995	1,471,105	-	-	-	-	-	-	-	-	-	-	-	
Rolling Hills	-	-	1,204,759	-	-	1,204,759	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses	2,051,243	3,647,465	2,392,495	1,454,556	9,000,000	18,545,759	150,681	1,766,482	54,586	3,350,076	110,089	5,431,914	1,754,314	204,399	292,919	359,698	2,611,330	
Net Income	(2,026,243)	(3,572,465)	(2,367,495)	(1,404,556)	(5,950,000)	(15,320,759)	(78,817)	(1,601,320)	3,000,000	(3,257,109)	6,000,000	4,062,754	(1,580,398)	122,393	(291,503)	4,762,956	3,013,448	
Fund Balance	315,425	969,526	632,505	122,466	50,000	2,089,922	2,341,668	4,541,991	3,000,000	1,527,022	6,000,000	17,410,681	2,420,485	6,143,311	(291,503)	4,784,131	13,056,424	

CAPITAL PROJECT FUNDS

Fund 15

General Fund Capital Project- Certificate of Obligation 2022



GENERAL CAPITAL PROJECT FUNDS - C.O. 2022 - Fund 15

ACCOUNT	2026 BUDGET	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET	2023 ACTUAL	2023 BUDGET	2022 ACTUAL
BEGINNING FUND BALANCE	2,341,668	2,420,485	2,420,485	4,000,883	4,000,883	5,044,685	5,044,685	25,086
REVENUE								
INTEREST INCOME	25,000	71,864	15,000	173,916	175,000	189,978	117,533	19,599
BOND PROCEEDS	-	-	-	-	-	-	-	4,925,000
PREMIUM ON BONDS	-	-	-	-	-	-	-	228,244
TOTAL REVENUE	25,000	71,864	15,000	173,916	175,000	189,978	117,533	5,172,843
EXPENDITURES								
BOND EXPENSES	-	-	-	-	-	-	-	153,244
PROFESSIONAL FEES	-	1,425	-	3,977	1,238	5,750	4,786	-
FIRE TRUCK	-	-	-	-	-	841,133	841,133	-
MICROSEAL	-	-	-	-	-	-	-	-
PARK IMPROVEMENTS	75,000	56,119	-	117,522	80,000	29,097	22,133	-
FACILITY IMPROVEMENTS	400,000	83,887	-	12,277	12,277	6,175	6,176	-
CITY WIDE SIREN UPGRADE	-	-	-	172,183	-	-	-	-
CHAPARRAL CRESCENT IMP	-	-	309,012	1,360,445	1,329,326	351,625	214,366	-
E WALL/BRIARFIELD IMP	1,576,243	9,250	2,120,093	87,910	2,189,503	-	-	-
TOTAL EXPENDITURES	2,051,243	150,681	2,429,105	1,754,314	3,612,344	1,233,780	1,088,594	153,244
NET INCOME (LOSS)	(2,026,243)	(78,817)	(2,414,105)	(1,580,398)	(3,437,344)	(1,043,802)	(971,061)	5,019,599
ENDING FUND BALANCE	315,425	2,341,668	6,380	2,420,485	563,539	4,000,883	4,073,624	5,044,685

See following pages for current projects: East Wall and Briarfield Street Improvements and Warren Park Pavilion.



INSPIRED.
FOCUSED.
DRIVEN.

PROJECT:

East Wall and Briarfield Street Improvements



Executive Summary

The City of Hewitt has initiated this project for the reconstruction of degrading city streets and aging water pipes. The project consists of approximately 8,386 square yards of street construction; 4,258 Linear Feet of Reinforced Concrete Curb and gutter; 6,537 square feet of 1.5" concrete surface; 6,330 square feet; the removal and replacement of concrete driveway; 1,790 linear feet of 8" water line and 30 linear feet of 6" waterline.

Project History and Operational Impact

The city must complete the upkeep of our streets and water lines to continue to effectively take care of our citizens and infrastructure. The city streets are getting old and are in poor shape and degraded to the point they need to be rebuilt, and the water lines need replacing.

Project Details

- **Project Name:** East Wall and Briarfield Streets
- **Strategic Priority:** Infrastructure-Street Improvements
- **Department:** General Services-Streets
- **Estimated Cost:** \$2.139 Mil
- **Estimated Duration:** 1 Year
- **Funding Source:** 2022 CO project, Fund 15
- **Status:** Taking Bids

Community Benefits

The project will update waterlines and make better driving conditions for the residents of Hewitt as well as help the drainage in these areas.



PROJECT: City Software



Executive Summary

The city is implementing a modern, integrated software platform to replace aging legacy systems. This initiative is designed to enhance operational efficiency, improve data security, and provide more transparency in city services. The project aligns with Council priorities by ensuring long-term cost savings, improving staff productivity, and expanding digital access for residents.

Project History and Operational Impact

History: The City's core financial, utility billing, and permitting systems were implemented more than a decade ago. These systems are now outdated, require extensive manual workarounds, and lack the integration needed for modern service delivery.

Operational Impact: A modern platform will reduce inefficiencies, streamline workflows across departments, and strengthen data reliability. Staff will gain tools that improve reporting and reduce duplicative work, while residents will experience faster and more consistent service.

Project Details

- **Project Name:** Updating City Software
- **Strategic Priority:** Utility Billing, AP, HR, Payroll, Financial Management
- **Department:** Utility Fund, General Fund
- **Estimated Cost:** Estimated \$250,000
- **Estimated Duration:** 9-12 Months
- **Funding Source:** Fund 15 2022 CO
- **Status:** In Process

Community Benefits

The project will improve resident access to pay bills and access records, it will have faster service with real-time data, reducing delays, will improve accountability, and be more efficient, reducing administrative costs and freeing resources for other community needs.

Fund 16

General Fund Capital Project- Fire Station #2

Certificate of Obligation 2023



GENERAL CAPITAL PROJECT FUNDS - C.O. 2023 -Fund 16

ACCOUNT	2026 BUDGET	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET	2023 ACTUAL
BEGINNING FUND BALANCE	4,541,991	6,143,311	6,143,311	6,020,918	6,020,918	-
REVENUE						
INTEREST	75,000	165,162	240,000	326,792	164,161	20,918
BOND PROCEEDS	-	-	-	-	-	5,915,000
BOND PREMIUM	-	-	-	-	-	241,375
TOTAL REVENUE	75,000	165,162	240,000	326,792	164,161	6,177,293
EXPENDITURES						
BOND EXPENSE	-	-	-	-	-	156,375
FIRE ENGINE	-	998,547	-	-	-	-
FIRE STATION #2	3,647,465	767,935	4,550,000	201,177	69,750	-
PROFESSIONAL FEES	-	-	-	3,222	1,286	-
TOTAL EXPENDITURES	3,647,465	1,766,482	4,550,000	204,399	71,036	156,375
NET INCOME (LOSS)	(3,572,465)	(1,601,320)	(4,310,000)	122,393	93,125	6,020,918
ENDING FUND BALANCE	969,526	4,541,991	1,833,311	6,143,311	6,114,043	6,020,918

See the following page for more information on the Fire Station #2 project.

GENERAL CAPITAL PROJECT FUNDS - C.O. 2023



INSPIRED.
FOCUSED.
DRIVEN.

PROJECT:

Fire Station #2



Executive Summary

The city of Hewitt has initiated a project to design and construct a new fire station on 5 acres of land acquired at 311 N. Old Temple Road. The facility is estimated to be 8000 square feet, and will feature:

- Private sleeping areas for 6
- Bathroom and Shower facilities
- 3 bays for fire trucks
- Kitchen
- Fitness room
- Equipment Storage
- Office Space

After completion, the station will increase the fire department's staff from 16 to 28, and eventually to a total of 31. This will put 8 on duty with 2 covering vacations, training, and sick days.

Project History and Operational Impact

Hewitt's train tracks are a critical factor, which is a challenge for emergency services. Railroad crossings can create significant delays, especially when long freight trains block access routes during emergencies. Having a station on each side of the tracks makes a lot of sense from a response time perspective.

The operational cost increase is inevitable, but it represents the trade-off communities face as they grow. Additional personnel include not just hiring more firefighters, but also ongoing training, benefits, and likely specialized certifications. New equipment involves both the initial capital investment and ongoing maintenance costs.

Project Details

- **Project Name:** Fire Station #2
- **Strategic Priority:** Safety and Security
- **Type of Project:** General Fund Capital Projects
- **Department:** Fire Department
- **Estimated Cost:** \$4.2 Million
- **Estimated Duration:** Summer 2026
- **Funding Source:** CO2023
- **Status:** Currently under construction

Community Benefits

The new fire station will improve safety for residents and firefighters. Cutting response times in half from 8 to 4 minutes can make a real difference in emergency outcomes, especially for medical calls where every minute counts. The additional units will also help with coverage when multiple emergencies occur simultaneously. As communities expand, having fire and emergency services that can scale with the growth is crucial for maintaining public safety standards. New developments often mean added call volume and potentially more complex emergencies.

Fund 17

General Fund Capital Projects Certificate of Obligation 2025



GENERAL CAPITAL PROJECT FUNDS - C.O. 2025 - Fund 17

ACCOUNT	2026 BUDGET	2025 ACTUAL	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE	3,000,000	-	-	-	-
REVENUE					
INTEREST	25,000	-	-	-	-
BOND PROCEEDS	-	2,886,378	-	-	-
BOND PREMIUM	-	168,208	-	-	-
TOTAL REVENUE	25,000	3,054,586	-	-	-
EXPENDITURES					
BOND EXPENSE	-	54,586	-	-	-
New Acres/Peer Street Imp	519,626	-	-	-	-
Rolling Hills Street Imp	1,204,759	-	-	-	-
Sunny Dale/Sunset Street Imp	668,110				
TOTAL EXPENDITURES	2,392,495	54,586	-	-	-
NET INCOME (LOSS)	(2,367,495)	3,000,000	-	-	-
ENDING FUND BALANCE	632,505	3,000,000	-	-	-

General Capital Project Funds - C.O. 2025



PROJECT:

New Acres, Peer, and Minute Street Improvements



Executive Summary

The City of Hewitt has initiated this project for the reconstruction of degrading city streets and aging water pipes. The

Project History and Operational Impact

Streets and water lines are fundamental services that directly impact public safety and daily life. Deteriorated roads can lead to vehicle damage and liability issues, while aging water infrastructure risks service interruptions and potential health concerns. The city must complete the upkeep of our streets and water lines to continue effectively taking care of our citizens and infrastructure. The city streets are getting old and are in poor shape and degraded to the point they need to be rebuilt, and water lines need replacing.

Project Details

- **Project Name:** New Acres, Peer, & Minute Street Improvements
- **Strategic Priority:** Infrastructure-Street Improvements
- **Department:** General Services-Streets and Utilities
- **Estimated Cost:** \$1,077,216.99 (\$519,625.87 General Fund) (\$557,591.12 Utilities Fund)
- **Estimated Duration:** 12 months
- **Funding Source:** 2025 CO Fund 17, 2025 CO Fund 26
- **Status:** In Process

Community Benefits

The project will update waterlines and make driving conditions better for the residents of Hewitt, as well as help the drainage in these areas.

Fund 25

Utility Fund Capital Projects- Commerce Park Water Plant- Phase 2

Certificate of Obligation 2024



UTILITY CAPITAL PROJECT FUND - C.O. 2024 - Fund 25

ACCOUNT	2026 BUDGET	2025 YTD MAY	2025 BUDGET	2024 ACTUAL	2024 BUDGET	2023 ACTUAL
BEGINNING FUND BALANCE	1,527,022	4,784,131	4,784,131	21,175	21,175	39,971
REVENUE						
INTEREST	50,000	92,967	74,000	90,660	-	874
BOND PROCEEDS	-	-	-	2,995,000	-	-
BOND PREMIUM	-	-	-	136,994	-	-
TRANSFERS FROM UTILITY FUND	-	-	-	1,900,000	-	-
TOTAL REVENUE	50,000	92,967	74,000	5,122,654	-	874
EXPENSES						
BOND EXPENSES	-	-	-	131,994	-	-
COMMERCE PARK-PHASE 2	1,454,556	3350076	4,841,778	227,704	-	19,670
TOTAL EXPENSES	1,454,556	3,350,076	4,841,778	359,698	-	19,670
NET INCOME (LOSS)	(1,404,556)	(3,257,109)	(4,767,778)	4,762,956	-	(18,796)
ENDING FUND BALANCE	122,466	1,527,022	16,353	4,784,131	21,175	21,175

See the following page for more information on the Commerce Park-Phase 2 Water Plant project.

UTILITY CAPITAL PROJECT FUND - C.O. 2024



INSPIRED.
FOCUSED.
DRIVEN.

PROJECT:

Commerce Park Plant Phase 2



Executive Summary

Phase 2 of Commerce Park involves building a ground storage tank and pump station at the park. Phase 1 was a new water well to supply 500 gallons per minute of drinking water to the Hewitt residents. Additionally, the city will install a backup generator on-site, new piping, and SCADA management software.

Project History and Operational Impact

In anticipation of future growth, the city is gearing up to address new businesses' and residents' rising water requirements. This initiative will increase the city's budget through electricity and chemical expenditures. Hewitt is in a phase of growth and development, introducing new commercial, industrial, and retail spaces as well as residential areas.

Project Details

- **Project Name:** Commerce Park Plant Phase 2
- **Strategic Priority:** Reliable Water Supply for residents and businesses.
- **Type of Project:** Utility Fund Capital Projects
- **Department:** Utilities
- **Estimated Cost:** \$8.7 Million
- **Estimated Duration:** Fall 2025
- **Funding Source:** Unrestricted Funds/CO 2024
- **Status:** In process with 13 months remaining

Community Benefits

The improved performance of this well and other equipment at the Commerce Park Plant will secure a dependable water supply for the residents of Hewitt, offering them significant benefits.

Fund 27

Utility Fund Capital Projects- including Lift Station #4 Revisions

Certificate of Obligation 2025



UTILITY CAPITAL PROJECT FUNDS - C.O. 2025 - Fund 27

ACCOUNT	2026 BUDGET	2025 ACTUAL	2025 BUDGET	2024 ACTUAL	2024 BUDGET
BEGINNING FUND BALANCE	6,000,000	-	-	-	-
REVENUE					
INTEREST	50,000	-	-	-	-
BOND PROCEEDS	-	5,773,622	-	-	-
BOND PREMIUM	-	336,467	-	-	-
TRANSFER FR UNRESTRICTED	3,000,000				
TOTAL REVENUE	3,050,000	6,110,089	-	-	-
EXPENDITURES					
BOND EXPENSE	-	110,089	-	-	-
Lift St #4 Revisions	7,345,218	-	-	-	-
Plant #1 Generator	270,946	-	-	-	-
New Acres/Peer Utility Imp	557,591				
Sunny Dale/Sunset Utility Imp	802,995				
Parks & Facilities, etc.	23,250	-	-	-	-
TOTAL EXPENDITURES	9,000,000	110,089	-	-	-
NET INCOME (LOSS)	(5,950,000)	6,000,000	-	-	-
ENDING FUND BALANCE	50,000	6,000,000	-	-	-

UTILITY CAPITAL PROJECT FUNDS - C.O. 2025



INSPIRED.
FOCUSED.
DRIVEN.

PROJECT: Lift Station and Force Main No. 4 Revisions



Executive Summary

The City of Hewitt has initiated this project revision to divert wastewater flows from the Bull Hide treatment plant service area to the city's central wastewater treatment plant. The centralization of wastewater flows represents a critical infrastructure optimization that will significantly enhance operational efficiency, regulatory compliance, and long-term sustainability of our water management system. This will reduce system costs while maintaining reliable service. Lift station revisions will include reinforced concrete structures, piping, manholes, duplex submersible pumps and motors, controls, electrical, SCADA, emergency generator, fencing revisions, driveway, and paving revisions. Force Main revisions will include 16,050 LF of 16" force main piping and include all incidentals necessary to complete the line.

Project History and Operational Impact

Wastewater lines are fundamental services that directly impact public safety and daily life. Centralizing wastewater flows will consolidate treatment operations under a unified system, enabling better resource utilization and streamlined processes. This approach eliminates redundant equipment, reduces operational complexity, shows savings through this diversion strategy, allowing for more effective staff deployment across treatment functions. By directing all flows to the central facility, we can leverage advanced treatment technologies, optimize flow management during peak demand periods, and maintain consistent service levels regardless of fluctuating demand patterns.

Project Details

- **Project Name:** Lift Station No. 4 Revisions
- **Strategic Priority:** Force Main and Lift Station Revisions
- **Department:** Utility Fund
- **Estimated Cost:** \$7,345,218.00
- **Estimated Duration:**
- **Funding Source:** 2025 CO Fund 27
- **Status:** Upcoming

Community Benefits

As Hewitt continues to grow, it's important for the City to keep a close eye on our wastewater treatment needs, including system capacity, flow, and the costs of future expansion. The City has been working with Waco to explore additional capacity at the Bullhide Wastewater Treatment Plant. However, the high cost of construction, repayment for improvements, and long financing terms may make this option challenging. Because of this, the city is also reviewing other solutions, even if they may not be as efficient to operate, to ensure reliable and cost-effective service for our community.



PROJECT: Plant No.1 Emergency Standby Generator



Executive Summary

The City of Hewitt has initiated this project to provide automatic emergency backup power to maintain critical water treatment, pumping, and control systems during utility outages (storms, grid failures, extreme events), ensuring continuous safe drinking water and fire flow capability.

The key benefits will be preserving public health, meeting regulatory obligations, protecting infrastructure, enabling resilience during extreme weather, and emergencies.

Project History and Operational Impact

Background: The City's water plant currently has limited or no on-site backup power (adjust to your situation). Past storms/outages resulted in reduced treatment capacity, lost telemetry/control, or temporary reliance on hauled water/pumping restrictions. State/agency requirements often require continuous treatment & retention of disinfectant residuals; loss of power can compromise compliance and public health.

The operational impact (what the generator protects) will process pumps, raw water/finished water pumps, chemical feed systems (coagulation, disinfection), SCADA/PLC, and communications and controls. It will help with well controls and critical lighting.

The benefits will be no service outages or boil-water notices, expensive emergency repairs, and lost production. It will maintain fire flow capacity for safety and property protection. The city will have faster recovery from storm events, improved ability to assist neighboring jurisdictions if mutual aid is needed.

Project Details

- **Project Name:** Installation of a Generator set at Plant No. 1
- **Strategic Priority:** Force Main and Lift Station Revisions
- **Department:** Utility Fund
- **Estimated Cost:** \$270,946.00
- **Estimated Duration:**
- **Funding Source:** 2025 CO Fund 27
- **Status:** In Process

Community Benefits

The city is installing a standby generator at the water plant to keep water flowing during power outages. This equipment will protect public health, avoid boil-water notices, and keep critical pumps and water treatment systems in operation during storms and emergencies. This generator will improve community resilience.

SUPPLEMENTAL SECTION

Section 4 of 4 Sections

- 1. Introductory**
- 2. Budget Summary**
- 3. Financial**
- 4. *Supplemental***

Includes:

- **Tax Information**
- **Debt Information**
- **Ordinances**
- **Master Fees**
- **Personnel**
- **Glossary**



TAX INFORMATION



Ad Valorem Tax Revenue Narrative

TAX RATE - STATE MANDATED LIMITATIONS

All taxable property within the City is subject to the assessment, levy and collection of continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on all general obligation tax debt within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 assessed taxable valuation.

TAX RATE - CURRENT

The City Council adopted a tax rate of \$.539082 per \$100 of assessed taxable valuation for the 2025 tax year. Taxes are collected after October 1st and not considered delinquent until January 31st.

The Tax Rate consists of two components:

A Rate for Maintenance and Operations:	\$ 0.349350
A Rate for Debt Service:	\$ 0.189732
Total Tax Rate	\$ 0.539082

TAX RATE - EFFECT ON OPERATING BUDGET-GENERAL FUND

The Tax Rate is determined within the limits of the State mandated calculations to achieve the following:

- * to provide the majority of funding for public safety, i.e. police and fire protection, park development, and library services; i.e. the basic Operations of municipal government (cities).
- * to provide for the payment of debt incurred by the city for the upkeep of streets, primarily, but also park development
- * to be fiscally responsible with the funds raised thru property taxes so as to keep the rate as low as possible. Developing a Budget as realistic and responsible as possible keeps taxes low.
- *to determine the amount of debt that the City can raise for infrastructure upkeep (capital projects) which affect the tax rate portion for debt service. However, this affects the maintenance & operation rate. For example: if the total tax rate is held at .50 and the amount for debt service goes up from .19 to .20, then the amount for maintenance and operations goes from .31 to .30. This is a large part of balancing the General Fund budget on the revenue side. It is driven by capital projects identified/prioritized and the calculation of the effect on debt service and the tax rate. It is all related. On the General Fund expense side, which is supported by the M&O revenue, is the largest expense in that fund which is definitely, always personnel expenses. If less revenue is available, personnel expenses are affected usually in the cost of living adjustment increase in salaries.

STATE REQUIREMENTS - PUBLISHED NOTICES

Under the State Tax Code, the City must annually calculate and publicize its "No-new-revenue tax rate" and "Voter approval rate." The City council may not adopt a tax rate that produces more revenue than in the prior year until it has held a public hearing on the proposed revenue increase. The hearing is held following a published notice to the taxpayers and otherwise complying with the Tax Code. If the adopted tax rate exceeds the voter approval tax rate or the de minimus tax rate, the qualified voters of the City may require by petition that an election be held to determine whether or not to reduce the tax rate to that adopted for the current year.

TAX INFORMATION

CALCULATION OF PROPERTY TAX REVENUE

CERTIFIED VALUES - 7/23/25

TAX RATE: 0.539082

LAND		TAX VALUE		REVENUE	
	Homesite	168,052,631			
	Non-Homesite	176,653,848			
	Ag Market	16,973,970			
		Total Land	361,680,449	\$	1,949,754
IMPROVEMENT					
	Homesite	1,289,297,385			
	Non Homesite	420,832,371			
		Total Improvements	1,710,129,756	\$	9,219,002
NON-REAL ESTATE					
	Personal Property	99,912,747			
		Total Non-Real Property	99,912,747	\$	538,612
		Total Market Value	2,171,722,952	\$	11,707,368
AGRICULTURAL					
	Non-Exempt	Exempt			
Total Productivity Market	16,973,970	-			
Ag Loss	92,670	-			
Productivity Loss:	16,881,300	-			
		Productivity Loss	(16,881,300)	\$	(91,004)
		Total Appraised Value	\$ 2,154,841,652	\$	11,616,363
		Homestand Cap > 10%	(34,471,028)		(185,827)
		23.231 Cap	(23,926,652)		(128,984)
		Total Assessed Value	\$ 2,096,443,972	\$	11,301,552
EXEMPTIONS		Count	Value	Revenue	
Disabled Person (L)	73	(254,000)	(1,369)		
Disabled Veteran (S)	323	(2,236,300)	(12,055)		
DV Full Exemption (S)	248	(80,826,954)	(435,724)		
Full Exemption (S)	285	(116,200,519)	(626,416)		
20% Homestead (L)	3724	(218,079,631)	(1,175,628)		
Over Age 65 (L)	1630	(6,056,026)	(32,647)		
*Local (L); State (S) Exemption	6283	(423,653,430)	(2,283,839)		\$ (423,653,430) \$ (2,283,839)
Count of Homesteads:	3,714				
Average Market Value:	\$315,813				
Avg HS Exemption:	(67,919)				
Average Taxable Value:	\$247,894				
New Market Value:	\$66,414,020				
New Taxable Value:	\$64,129,975				
		Value after Exemptions	\$ 1,672,790,542	\$	9,017,713
		Estimated ARB Loss	(20,000,000)		(107,816)
		Estimated Taxable Value	\$ 1,652,790,542	\$	8,909,896
		Estimated Collection %			100.0%
		Estimated Current Revenue	\$		8,909,896
		Estimated Delinquent Revenue	\$		35,000
		Budgeted Tax Revenue	\$		8,944,896
		Ad Valorem Taxes Operations			5,771,203

Table of Contents

CITY OF HEWITT, TX AD VALOREM TAX INFORMATION ANNUAL BUDGET FY 2025-2026

LOSS OF REVENUE FROM EXEMPTIONS										
EXEMPTIONS	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Agricultural	54,968	77,624	81,205	87,809	105,176	123,884	103,924	89,550	98,816	91,004
Homestead > 10%	9,677	44,290	83,096	32,710	10,668	145,485	773,861	890,219	642,565	185,827
23.231 Cap>20%	-	-	-	-	-	-	-	-	140,412	128,984
Disabled Person	1,705	1,835	1,576	1,597	1,512	1,588	1,631	1,596	1,500	1,369
Disabled Veteran	11,702	11,813	11,324	11,941	11,900	11,844	11,860	12,352	12,591	12,055
DV Full Exemption	109,990	132,705	151,872	181,014	210,410	231,648	270,529	328,591	386,450	435,724
Full Exemption	252,276	290,884	320,387	333,459	384,013	401,226	424,725	455,341	455,156	626,416
20% Homestead	552,891	608,503	661,135	702,570	691,961	788,334	1,009,258	1,173,041	1,242,735	1,175,628
Over Age 65	23,141	24,131	25,210	26,830	28,185	28,973	29,619	31,270	32,050	32,647
Total	1,016,350	1,191,785	1,335,805	1,377,930	1,443,825	1,732,982	2,625,407	2,981,960	3,012,275	2,689,655

Reduction in Tax Rate from Pledge of 1/2 cent in Sales Tax				TAX RATES			
Fiscal Year	Sales Tax Collected	Increase in Sales Tax	Sales Tax Equivalent Rate	No-New Revenue Rate	Voter Approval Rate	DeMinimis Rate	Adopted Rate
FY 20/21	\$ 935,053	\$ 85,163	0.090940	0.529873	0.548838	0.674209	0.547838
FY 21/22	\$ 1,077,183	\$ 142,130	0.095232	0.503617	0.512110	0.540102	0.540102
FY 22/23	\$ 1,280,768	\$ 203,585	0.098716	0.489224	0.545235	0.564112	0.540102
FY 23/24	\$ 1,435,161	\$ 154,393	0.097422	0.483009	0.529773	0.546736	0.546736
FY 24/25	\$ 1,570,571	\$ 135,410	0.100099	0.520038	0.528031	0.539082	0.539082
FY 25/26	\$ 1,526,066	\$ 44,505	0.091232	0.524443	0.553760	0.560772	0.539082

TAX RATE BREAKDOWN										
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Operations	0.325525	0.323593	0.307403	0.316587	0.327866	0.347103	0.331618	0.332142	0.349426	0.349350
Debt Service	0.214152	0.216084	0.232274	0.223090	0.219972	0.192999	0.208484	0.214594	0.189656	0.189732
	0.539677	0.539677	0.539677	0.539677	0.547838	0.540102	0.540102	0.546736	0.539082	0.539082
<i>True Rate for Residential 'Homestead' Homeowners</i>					0.438270	0.432082	0.432082	0.437389	0.431266	0.431266

PROPERTY TAX COLLECTIONS											
Tax Roll Year (Fiscal Year)	Appraised Certified Taxable Value at 7/25 (in 000s)	Tax Assessor's Taxable Value at 10/1 (in 000s)*	Tax Assessor's Taxable Value at 9/30 (in 000s)*	Calculated Revenue at 100% Collection on 7/25 Cert Value	Tax Assessor's Curr Yr Tax Levy at 10/1*	Tax Assessor's Curr Yr Tax Levy at 9/30*Paid YTD + Bal Due	Tax Assessor's Curr Yr Collections at 9/30** Paid YTD	Current Year Collection Percentage at 9/30**	Tax Revenue Budgeted to GL	Total Revenue Received (incs Delq revenue) - Posted to GL	
2021 (FY 21/22)	1,132,424	1,122,121	1,123,247	6,116,245	5,734,176	6,084,358	6,033,420	99.16%	0.540102	6,109,736	6,081,718
2022 (FY 22/23)	1,301,880	1,294,613	1,283,627	7,031,480	6,992,230	6,937,133	6,868,904	99.02%	0.540102	7,007,277	6,927,795
2023 (FY 23/24)	1,474,189	1,471,770	1,566,564	8,059,924	8,046,694	7,960,427	7,907,979	99.34%	0.546736	7,872,825	7,948,178
2024 (FY 24/25)	1,569,093	1,569,354	1,559,451	8,458,698	8,460,106	8,412,893	8,344,651	99.19%	0.539082	8,348,348	8,396,939
2025 (FY 25/26)	1,672,790	1,671,408	-	8,944,896	9,018,129	-	-	0.00%	0.539082	8,944,896	-

*Source: McLennan County Appraisal Tax District, Certified Tax Roll.

**Source: Tax Collected Amount: Source-McLennan County Tax Assessor monthly reports thru September of current year.

MCLENNAN County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 6,412

62 - HEWITT, CITY OF
Grand Totals

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Land		Value			
Homesite:		168,052,631			
Non Homesite:		176,653,848			
Ag Market:		16,973,970			
Timber Market:	0		Total Land	(+)	361,680,449
Improvement		Value			
Homesite:		1,289,297,385			
Non Homesite:		420,832,371	Total Improvements	(+)	1,710,129,756
Non Real		Count	Value		
Personal Property:	484		99,912,747		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					99,912,747
					2,171,722,952
Ag		Non Exempt	Exempt		
Total Productivity Market:	16,973,970	0			
Ag Use:	92,670	0	Productivity Loss	(-)	16,881,300
Timber Use:	0	0	Appraised Value	=	2,154,841,652
Productivity Loss:	16,881,300	0	Homestead Cap	(-)	34,471,028
			23.231 Cap	(-)	23,926,652
			Assessed Value	=	2,096,443,972
			Total Exemptions Amount	(-)	423,653,430
			(Breakdown on Next Page)		
				Net Taxable	=
					1,672,790,542

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 9,017,712.71 = 1,672,790,542 * (0.539082 / 100)

Certified Estimate of Market Value: 2,171,481,332
 Certified Estimate of Taxable Value: 1,672,716,462

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 6,412

62 - HEWITT, CITY OF
Grand Totals

7/22/2025

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	71	246,000	0	246,000
DPS	2	8,000	0	8,000
DV1	31	0	246,000	246,000
DV1S	3	0	15,000	15,000
DV2	22	0	148,500	148,500
DV2S	1	0	7,500	7,500
DV3	30	0	248,880	248,880
DV3S	2	0	20,000	20,000
DV4	203	0	1,364,420	1,364,420
DV4S	31	0	186,000	186,000
DVHS	204	0	68,024,901	68,024,901
DVHSS	44	0	12,802,053	12,802,053
EX	1	0	280,680	280,680
EX-XA	3	0	744,440	744,440
EX-XL	4	0	3,784,394	3,784,394
EX-XN	3	0	839,290	839,290
EX-XU	4	0	13,864,240	13,864,240
EX-XV	164	0	96,022,765	96,022,765
EX366	105	0	97,720	97,720
FRSS	1	0	566,990	566,990
HS	3,724	218,079,631	0	218,079,631
MED	1	0	27,340	27,340
OV65	1,612	5,946,666	0	5,946,666
OV65S	14	52,000	0	52,000
SO	3	30,020	0	30,020
Totals		224,362,317	199,291,113	423,653,430

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	4,783	1,786.6965	\$11,253,740	\$1,450,253,609	\$1,096,751,374
B MULTIFAMILY RESIDENCE	369	178.8617	\$14,550	\$164,312,172	\$163,986,441
C1 VACANT LOTS AND LAND TRACTS	289	234.6950	\$0	\$31,065,820	\$27,636,951
D1 QUALIFIED OPEN-SPACE LAND	29	390.9864	\$0	\$16,973,970	\$92,670
D2 IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$25,207	\$25,207
E RURAL LAND, NON QUALIFIED OPE	8	28.6688	\$0	\$1,277,639	\$985,143
F1 COMMERCIAL REAL PROPERTY	230	324.2965	\$12,173,810	\$233,326,483	\$230,779,555
F2 INDUSTRIAL AND MANUFACTURIN	6	130.0305	\$42,338,060	\$49,286,300	\$49,286,300
J1 WATER SYSTEMS	2	1.1577	\$0	\$19,820	\$19,820
J2 GAS DISTRIBUTION SYSTEM	1		\$0	\$2,017,040	\$2,017,040
J3 ELECTRIC COMPANY (INCLUDING C	2	2.2980	\$0	\$13,714,030	\$13,714,030
J4 TELEPHONE COMPANY (INCLUDI	4	4.7160	\$0	\$1,214,180	\$1,214,180
J5 RAILROAD	3		\$0	\$3,011,280	\$3,011,280
J7 CABLE TELEVISION COMPANY	1		\$0	\$2,579,440	\$2,579,440
L1 COMMERCIAL PERSONAL PROPE	337		\$0	\$67,831,397	\$67,774,037
L2 INDUSTRIAL AND MANUFACTURIN	16		\$0	\$1,533,770	\$1,533,770
M1 TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$329,360	\$278,868
O RESIDENTIAL INVENTORY	43	11.1061	\$633,860	\$3,398,260	\$3,301,846
S SPECIAL INVENTORY TAX	12		\$0	\$7,802,590	\$7,802,590
X TOTALLY EXEMPT PROPERTY	284	674.3341	\$0	\$121,750,585	\$0
Totals	3,767.8473		\$66,414,020	\$2,171,722,952	\$1,672,790,542

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A1 Real, Residential Single--Family	4,690	1,744.7604	\$10,910,880	\$1,440,298,200	\$1,087,715,132
A2 Real, Residential Mobile Home	38	10.2354	\$0	\$1,958,540	\$1,644,295
A3 Real, Residential, Aux Improvement	194	26.9015	\$342,860	\$3,008,734	\$2,505,438
A6 Real, Residential, Condominium	34	4.7992	\$0	\$4,988,135	\$4,886,509
B1 Apartments Residential Multi Family	23	55.2957	\$0	\$75,851,335	\$75,851,335
B2 Residential Duplex Real Multi Family	325	112.8755	\$14,550	\$80,683,018	\$80,357,287
B3 Residential Triplex Real Multi Family	3	0.5740	\$0	\$883,391	\$883,391
B4 Residential Fourplex Real Multi Family	19	10.1165	\$0	\$6,894,428	\$6,894,428
C1 REAL, VACANT PLATTED RESIDENTI	223	96.1496	\$0	\$11,752,870	\$11,309,646
C2 Real, Vacant Platted Commerical Lot	66	138.5454	\$0	\$19,312,950	\$16,327,305
D1 REAL, ACREAGE, RANGELAND	29	390.9864	\$0	\$16,973,970	\$92,670
D2 IMPROVEMENTS ON QUAL OPEN SP	2		\$0	\$25,207	\$25,207
E1 REAL, FARM/RANCH, HOUSE	4	7.3000	\$0	\$693,079	\$400,583
E3 REAL, FARM/RANCH, OTHER IMPROV	1		\$0	\$12,790	\$12,790
E5 NON-QUAL LAND NOT IN AG USE	5	21.3688	\$0	\$571,770	\$571,770
F1 REAL, Commercial	229	324.2965	\$12,173,810	\$233,159,603	\$230,612,675
F2 REAL, Industrial	6	130.0305	\$42,338,060	\$49,286,300	\$49,286,300
F3 REAL, Imp Only Commercial	1		\$0	\$166,880	\$166,880
J1 REAL & TANGIBLE PERSONAL, UTIL	2	1.1577	\$0	\$19,820	\$19,820
J2 REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$2,017,040	\$2,017,040
J3 REAL & TANGIBLE PERSONAL, UTIL	2	2.2980	\$0	\$13,714,030	\$13,714,030
J4 REAL & TANGIBLE PERSONAL, UTIL	4	4.7160	\$0	\$1,214,180	\$1,214,180
J5 REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$3,011,280	\$3,011,280
J7 REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$2,579,440	\$2,579,440
L1 TANGIBLE, PERSONAL PROPERTY, C	337		\$0	\$67,831,397	\$67,774,037
L2 TANGIBLE, PERSONAL PROPERTY, I	16		\$0	\$1,533,770	\$1,533,770
M1 MOBILE HOME, TANGIBLE	8		\$0	\$329,360	\$278,868
O1 Res Inventory Vacant Land	39	10.0528	\$0	\$2,168,730	\$2,158,071
O2 Res Inventory Improved Residential	4	1.0533	\$633,860	\$1,229,530	\$1,143,775
S SPECIAL INVENTORY	12		\$0	\$7,802,590	\$7,802,590
X Totally Exempt Property	284	674.3341	\$0	\$121,750,585	\$0
Totals	3,767.8473		\$66,414,020	\$2,171,722,952	\$1,672,790,542

2025 CERTIFIED TOTALS

Property Count: 6,412

62 - HEWITT, CITY OF
Effective Rate Assumption

7/22/2025 3:19:32PM

New Value

TOTAL NEW VALUE MARKET:	\$66,414,020
TOTAL NEW VALUE TAXABLE:	\$64,129,975

New Exemptions

Exemption	Description	Count		
EX-XL	11.231 Organizations Providing Economic Dev	1	2024 Market Value	\$175,570
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$0
EX366	HOUSE BILL 366	21	2024 Market Value	\$51,440
ABSOLUTE EXEMPTIONS VALUE LOSS				\$227,010

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	3	\$22,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	5	\$52,000
DV4	Disabled Veterans 70% - 100%	11	\$90,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$12,000
DVHS	Disabled Veteran Homestead	10	\$2,447,913
HS	HOMESTEAD	41	\$2,475,474
OV65	OVER 65	65	\$240,000
PARTIAL EXEMPTIONS VALUE LOSS			\$5,354,387
NEW EXEMPTIONS VALUE LOSS			\$5,581,397

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$5,581,397

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,714	\$315,813	\$67,919	\$247,894
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,713	\$315,795	\$67,860	\$247,935
Category A Only			

2025 CERTIFIED TOTALS62 - HEWITT, CITY OF
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	\$1,759,830.00	\$1,307,966

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Hewitt

Taxing Unit Name

200 Patriot Court, Hewitt, TX 76643

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

254-296-5604

Phone (area code and number)

http://www.cityofhewitt.com

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,547,387,105
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,547,387,105
4.	Prior year total adopted tax rate.	\$ 0.539082 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <ul style="list-style-type: none"> A. Original prior year ARB values:..... \$ 3,857,361 B. Prior year values resulting from final court decisions:..... - \$ 3,791,711 C. Prior year value loss. Subtract B from A.³ 	\$ 65,650
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. Prior year ARB certified value: \$ 13,360,690 B. Prior year disputed value: - \$ 2,004,104 C. Prior year undisputed value. Subtract B from A.⁴ 	\$ 11,356,586
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 11,422,236

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,558,809,341
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to 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. <ul style="list-style-type: none"> A. Absolute exemptions. Use prior year market value: \$ 227,010 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,354,387 C. Value loss. Add A and B.⁶ 	\$ 5,581,397
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷ 	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,581,397
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,553,227,944
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,373,172
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 62,955
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,436,127
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <ul style="list-style-type: none"> A. Certified values: \$ 1,671,408,496 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment 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.¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D. 	\$ 1,671,408,496

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

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:

- 1. 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.
- 2. 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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d).

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b).

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

ANSWER

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.349426 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,558,809,341
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,446,885
32.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.....	+ \$ 40,807
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.....	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 40,807
E.	Add Line 31 to 32D.	\$ 5,487,692
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,608,586,487
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.341149 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 _____</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.341149 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 1,526,066 _____</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.094870 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.436019 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.451279 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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> <ol style="list-style-type: none"> 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 3,173,693</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. − \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) − \$ 0</p> <p>D. Subtract amount paid from other resources − \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 3,173,693
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 3,173,693
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate. 99.00 %</p> <p>C. Enter the 2023 actual collection rate. 98.00 %</p> <p>D. Enter the 2022 actual collection rate. 98.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 3,173,693
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,672,716,462
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.189732 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.641011 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,526,066
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,672,716,462
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.091232 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.524443 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.524443 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.641011 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.549779 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,672,716,462
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.549779 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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 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.....	\$ 0.528031 /\$100 \$ 0.004244 /\$100 \$ 0.523787 /\$100 \$ 0.539082 /\$100 \$ -0.015295 /\$100 \$ 1,569,016,175 \$ 0
65.	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 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.....	\$ 0.529773 /\$100 \$ 0.000000 /\$100 \$ 0.529773 /\$100 \$ 0.546736 /\$100 \$ -0.016963 /\$100 \$ 1,473,146,445 \$ 0
66.	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 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.....	\$ 0.545235 /\$100 \$ 0.000000 /\$100 \$ 0.545235 /\$100 \$ 0.540102 /\$100 \$ 0.005133 /\$100 \$ 1,297,432,158 \$ 66,597
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 66,597 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.003981 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. 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)	\$ 0.553760 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.341149 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,672,716,462
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.029891 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.189732 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.560772 /\$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.⁵⁰

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.⁵¹

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.539082 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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. ⁵³ 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.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,553,227,944
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,608,586,487
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.553760</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.524443</u> /\$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: <u>27</u>	
Voter-approval tax rate.	
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).	\$ <u>0.553760</u> /\$100
Indicate the line number used: <u>69</u>	
De minimis rate.	\$ <u>0.560772</u> /\$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.⁵⁴

print here ➔

Randy H Riggs

Printed Name of Taxing Unit Representative

sign here ➔



Taxing Unit Representative

Date

7-30-25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)



**DEBT
INFORMATION**

BONDED DEBT OVERVIEW

The cost of acquisition for large capital items and the construction of infrastructure sometimes exceed the amount of funding available from operating revenues and resources. When this occurs, the City may issue long-term debt obligations, typically bonds and certifications of obligation. These issues require greater legal formality than bank loans and some may also require voter approval.

EFFECT ON CURRENT OPERATIONS

Council and Staff are highly sensitive to the effect of additional debt on the current budgets of the Operating Funds -General Fund and Utility Fund. Please see Page 27, Strategic Plan and Process Decision Tree where Capital Projects and potential debt issuance are discussed. And page 227, Tax Information, Tax Rate- Effect on Operating Budget-General Fund.

TYPES OF DEBT

The City issues Certificates of Obligation (COs). The Certificates constitute direct obligations of the issuer payable from a combination of the levy and collection of an annual ad valorem tax, within the limits prescribed by law, on all taxable property within the City, and further secured by a limited pledge of the surplus Net Revenues derived from the operation of the City's combined Waterworks and Sewer system. These are General Obligation Bonds.

When a bond is callable and interest rates are lower, the City will evaluate the savings available by refunding the debt at a lower rate. When this is done, the new issue is referred to as General Obligation Refunding Bonds.

Schedules of outstanding debt issues and debt service requirements appear in this section.

DEBT LIMIT

No direct limitation is imposed on the City under current State law or the City Charter. Article XI, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem rate at \$2.50 per \$100 of assessed taxable valuation for all City purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.25 of the maximum tax rate for general obligation debt service. The City's tax rate is well below all of the aforementioned limits.

Assessed Taxable Value, Certified Tax Roll	1,672,790,542
Maximum Ad Valorem Rate	1.25
	<hr/>
	2,090,988,178
Per \$100 of assessed valuation	100
	<hr/>
Legal Debt Service Limit	20,909,882
General Obligation Debt Service	5,700,232
	<hr/>
Debt Service Margin	15,209,650

CITY OF HEWITT, TX
OUTSTANDING LONG-TERM DEBT
ANNUAL BUDGET FY 2025-2026

GENERAL FUND OBLIGATIONS						
Designated for:	Issue	Original Issue Amount	Principal Outstanding 10/1/2025	New Issue	Principal Payments	Principal Outstanding 9/30/2026
Street Improvements	2010 CO	2,200,000	1,270,000	(800,000)	(230,000)	240,000
Street Improvements	2012 CO	2,905,000	1,250,659	-	(160,341)	1,090,318
Public Safety Facilities	2013 CO	3,850,000	2,405,000	-	(150,000)	2,255,000
City Hall Facilities	2014 CO	6,835,000	3,685,000	-	(360,000)	3,325,000
Street Improvements	2016B CO	3,395,000	2,125,000	-	(170,000)	1,955,000
Street Improvements	2017 CO	4,860,000	3,315,000	-	(265,000)	3,050,000
Street Improvements	2022 CO	4,925,000	4,370,000	-	(180,000)	4,190,000
Fire Station #2	2023 CO	5,915,000	5,555,000	-	(205,000)	5,350,000
Street Improvements	2025 CO	2,886,378	-	2,886,378	(71,660)	2,814,718
Partial Refunding-2010 CO	2025 Ref GO	508,528	-	508,528	-	508,528
		Total General Fund	\$ 23,975,659	\$ 2,594,906	\$ (1,792,001)	\$ 24,778,564
UTILITY FUND OBLIGATIONS						
Designated for:	Issue	Original Issue Amount	Principal Outstanding 10/1/2025	New Issue	Principal Payments	Principal Outstanding 9/30/2026
Utility Improvements	2010 CO	7,775,000	7,215,000	(6,725,000)	(240,000)	250,000
Utility Improvements	2012 CO	4,795,000	2,064,340	-	(264,659)	1,799,681
Wastewater System	2015 GO Ref **	5,555,000	3,730,000	-	(470,000)	3,260,000
Utility Improvements	2016 CO	6,195,000	3,615,000	-	(320,000)	3,295,000
Utility Improvements	2024 CO	2,995,000	2,915,000	-	(100,000)	2,815,000
Utility Improvements	2025 CO	5,773,622	-	5,773,622	(143,340)	5,630,282
Partial Refunding-2010 CO	2025 Ref GO	6,606,472	-	6,606,472	-	6,606,472
		Total Utility Fund	\$ 19,539,340	\$ 5,655,094	\$ (1,537,999)	\$ 23,656,435
Total Debt Outstanding \$ 43,514,999 \$ 8,250,000 \$ (3,330,000) \$ 48,435,000						

TOTAL DEBT SERVICE

GENERAL FUND										
GF ISSUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Series 2010	293,500	292,000								
Series 2012	195,357	197,007	198,516	199,454	202,124	202,237	205,953			
Series 2013	232,805	233,305	233,655	233,055	232,280	231,330	235,205	233,730	232,080	235,500
Series 2014	491,113	490,313	489,213	491,863	488,038	488,863	488,113	486,800	488,800	
Series 2016B	221,375	226,275	222,675	224,075	225,375	221,575	221,825	221,950	221,950	221,825
Series 2017	374,863	379,263	378,063	291,463	290,013	293,413	291,513	294,463	292,113	294,613
Series 2022	346,431	347,431	347,931	347,931	347,431	351,431	347,031	347,431	349,931	347,131
Series 2023	443,850	443,600	442,850	441,600	444,850	442,350	444,350	445,600	444,000	442,000
Series 2025	206,266	234,918	235,335	235,501	235,418	235,085	234,502	235,335	235,835	236,001
Series 2025 Re	110,549	120,599	283,728	282,525	284,415					
Total GF Debt	2,916,108	2,964,711	2,831,965	2,747,467	2,749,944	2,466,283	2,468,490	2,265,309	2,264,709	1,777,070
P&I SPLIT										
PRINCIPAL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PRINCIPAL	1,792,001	1,887,658	1,864,808	1,852,339	1,925,192	1,812,179	1,881,609	1,748,321	1,809,987	1,386,653
INTEREST	1,124,108	1,077,053	967,157	895,129	824,752	654,105	586,881	516,988	454,722	390,417
Total GF Debt	2,916,108	2,964,711	2,831,965	2,747,467	2,749,944	2,466,283	2,468,490	2,265,309	2,264,709	1,777,070
UTILITY FUND										
UF ISSUES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Series 2010	571,850	569,850								
Series 2012	322,456	325,180	327,671	329,221	333,626	333,813	339,946			
Series 2015 Re	609,150	612,700	615,550	617,700	617,825	627,200	624,000			
Series 2016	425,888	423,688	425,969	427,175	427,688	427,038	426,088	424,369	427,338	423,838
Series 2024	226,631	226,631	226,381	225,881	225,131	224,131	227,881	226,131	224,131	223,331
Series 2025	412,594	469,907	470,740	471,074	470,907	470,240	469,073	470,740	471,740	472,074
Series 2025 Re	215,555	235,151	542,022	539,725	543,335	526,750	524,500	1,181,750	1,180,500	1,187,000
Total UF Debt	2,784,124	2,863,107	2,608,334	2,610,775	2,618,512	2,609,172	2,611,489	2,302,990	2,303,709	2,306,242
P&I SPLIT										
PRINCIPAL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PRINCIPAL	1,538,000	1,627,343	1,740,192	1,807,662	1,884,808	1,852,822	1,928,390	1,696,679	1,775,013	1,858,347
INTEREST	1,246,124	1,235,764	868,142	803,113	733,704	756,350	683,099	606,311	528,696	447,895
Total UF Debt	2,784,124	2,863,107	2,608,334	2,610,775	2,618,512	2,609,172	2,611,489	2,302,990	2,303,709	2,306,242
SUMMARY: TOTAL PRINCIPAL & INTEREST										
P&I SPLIT	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
GF Principal	1,792,001	1,887,658	1,864,808	1,852,339	1,925,192	1,812,179	1,881,609	1,748,321	1,809,987	1,386,653
GF Interest	1,124,108	1,077,053	967,157	895,129	824,752	654,105	586,881	516,988	454,722	390,417
UF Principal	1,538,000	1,627,343	1,740,192	1,807,662	1,884,808	1,852,822	1,928,390	1,696,679	1,775,013	1,858,347
UF Interest	1,246,124	1,235,764	868,142	803,113	733,704	756,350	683,099	606,311	528,696	447,895
TOTAL P&I	5,700,232	5,827,818	5,440,299	5,358,243	5,368,455	5,075,455	5,079,979	4,568,299	4,568,418	4,083,313
SUMMARY: BY FUND										
TOTAL DEBT	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
GF TOTAL	2,916,108	2,964,711	2,831,965	2,747,467	2,749,944	2,466,283	2,468,490	2,265,309	2,264,709	1,777,070
UF TOTAL	2,784,124	2,863,107	2,608,334	2,610,775	2,618,512	2,609,172	2,611,489	2,302,990	2,303,709	2,306,242
TOTAL DEBT	5,700,232	5,827,818	5,440,299	5,358,243	5,368,455	5,075,455	5,079,979	4,568,299	4,568,418	4,083,313

TOTAL DEBT SERVICE

TOTAL DEBT SERVICE

GENERAL FUND											
GF ISSUES	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	TOTAL
Series 2010											585,500
Series 2012											1,400,648
Series 2013	233,580	236,020	233,100								3,035,645
Series 2014											4,403,113
Series 2016B	226,050										2,454,950
Series 2017	291,813	293,200	294,263								4,059,050
Series 2022	349,181	350,931	347,025	346,875	346,375	349,750	347,563				5,917,813
Series 2023	444,600	446,600	443,000	444,000	444,400	444,200	443,400	442,000			7,987,250
Series 2025	235,835	235,335	236,168	234,918	235,002	234,668	235,131	235,068	234,481	235,035	4,675,836
Series 2025 Ref											1,081,816
Total GF Debt	1,781,059	1,562,086	1,553,556	1,025,793	1,025,777	1,028,618	1,026,093	677,068	234,481	235,035	35,601,621
P&I SPLIT											
PRINCIPAL											
PRINCIPAL	1,438,319	1,269,985	1,308,318	829,984	863,316	901,649	936,648	626,647	211,646	223,311	26,570,565
INTEREST	342,740	292,101	245,238	195,810	162,461	126,970	89,446	50,422	22,835	11,724	9,031,056
Total GF Debt	1,781,059	1,562,086	1,553,556	1,025,793	1,025,777	1,028,618	1,026,093	677,068	234,481	235,035	35,601,621
UTILITY FUND											
UF ISSUES											
Series 2010											
Series 2012											2,311,913
Series 2015 Ref											4,324,125
Series 2016											4,259,075
Series 2024	227,331	225,931	224,331	227,531	225,331	222,931	220,331	227,531	223,869		4,281,381
Series 2025	471,740	470,740	472,407	469,907	470,074	469,407	470,332	470,207	469,032	470,140	9,353,075
Series 2025 Re	1,190,750	1,191,750									9,058,788
Total UF Debt	1,889,822	1,888,421	696,738	697,438	695,405	692,338	690,663	697,738	692,901	470,140	34,730,057
P&I SPLIT											
PRINCIPAL											
PRINCIPAL	1,526,681	1,600,015	486,683	510,017	531,684	553,352	578,353	613,354	638,355	446,689	25,194,439
INTEREST	363,141	288,406	210,055	187,421	163,721	138,986	112,310	84,384	54,546	23,451	9,535,618
Total UF Debt	1,889,822	1,888,421	696,738	697,438	695,405	692,338	690,663	697,738	692,901	470,140	34,730,057
SUMMARY: TOTAL PRINCIPAL & INTEREST											
P&I SPLIT											
GF Principal											
GF Principal	1,438,319	1,269,985	1,308,318	829,984	863,316	901,649	936,648	626,647	211,646	223,311	26,570,565
GF Interest	342,740	292,101	245,238	195,810	162,461	126,970	89,446	50,422	22,835	11,724	9,031,056
UF Principal	1,526,681	1,600,015	486,683	510,017	531,684	553,352	578,353	613,354	638,355	446,689	25,194,439
UF Interest	363,141	288,406	210,055	187,421	163,721	138,986	112,310	84,384	54,546	23,451	9,535,618
TOTAL P&I	3,670,880	3,450,508	2,250,294	1,723,231	1,721,181	1,720,956	1,716,756	1,374,806	927,381	705,175	70,331,678
SUMMARY: BY FUND											
TOTAL DEBT											
TOTAL DEBT	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	TOTAL
GF TOTAL	1,781,059	1,562,086	1,553,556	1,025,793	1,025,777	1,028,618	1,026,093	677,068	234,481	235,035	35,601,621
UF TOTAL	1,889,822	1,888,421	696,738	697,438	695,405	692,338	690,663	697,738	692,901	470,140	34,730,057
TOTAL DEBT	3,670,880	3,450,508	2,250,294	1,723,231	1,721,181	1,720,956	1,716,756	1,374,806	927,381	705,175	70,331,678

TOTAL DEBT SERVICING

SCHEDULE OF GENERAL FUND LONG TERM DEBT SERVICING

ISSUE	MATURITY	INTEREST RATES		ORIGINAL ISSUE	BALANCE 10/1/2025	ADDITIONS	PRINCIPAL PAYMENTS	G.O. Refundings	BALANCE 9/30/2026	
		DATE	LOW	HIGH						
2025 GO Ref (9.03%)(2010 CO)	7/1/2037	5	5	508,528	-		-	508,528	508,528	
2010 CO (33.9%)(2025 GO)	7/1/2030	3	5	9,975,000	1,270,000		(230,000)	(800,000)	240,000	
2012 CO (37.7%)	7/1/2032	1.5	3	2,905,000	1,250,659		(160,341)		1,090,318	
2013 CO (100%)	7/1/2038	2	3.6	3,850,000	2,405,000		(150,000)		2,255,000	
2014 CO (100%)	7/1/2034	2	4	6,835,000	3,685,000		(360,000)		3,325,000	
2016B CO (100%)	7/1/2036	0.8	3	3,395,000	2,125,000		(170,000)		1,955,000	
2017 CO (100%)	7/1/2038	3	4	4,860,000	3,315,000		(265,000)		3,050,000	
2022 CO (100%)	7/1/2042	3	5	4,925,000	4,370,000		(180,000)		4,190,000	
2023 CO (100%)	7/1/2043	4	5	5,915,000	5,555,000		(205,000)		5,350,000	
2025 CO (33.33%)	7/1/2045	5	5.25	2,886,378	-	2,886,378	(71,660)		2,814,718	
Total Principal Outstanding						23,975,659	2,886,378	(1,792,001)	(291,472)	24,778,564

SCHEDULE OF GENERAL FUND LONG TERM DEBT SERVICING

Fiscal Year	2010 Series Comb CO	2025 GO Ref (2010 CO)	2012 Series Comb CO	2013 Series Comb CO	2014 Series Comb CO	2016B Series Comb CO	2017 Series Comb CO	2022 Series Comb COs	2023 Series Comb COs	2025 Series Comb COs	Total
FY 2025-26	293,500.00	110,549.00	195,356.62	232,805.00	491,112.50	221,375.00	374,862.50	346,431.26	443,850.00	206,266.00	2,916,107.88
FY 2026-27	292,000.00	120,599.00	197,007.10	233,305.00	490,312.50	226,275.00	379,262.50	347,431.26	443,600.00	234,918.00	2,964,710.36
FY 2027-28		283,728.00	198,516.10	233,655.00	489,212.50	222,675.00	378,062.50	347,931.26	442,850.00	235,335.00	2,831,965.36
FY 2028-29		282,525.00	199,454.48	233,055.00	491,862.50	224,075.00	291,462.50	347,931.26	441,600.00	235,501.00	2,747,466.74
FY 2029-30		284,415.00	202,124.22	232,280.00	488,037.50	225,375.00	290,012.50	347,431.26	444,850.00	235,418.00	2,749,943.48
FY 2030-31			202,237.32	231,330.00	488,862.50	221,575.00	293,412.50	351,431.26	442,350.00	235,085.00	2,466,283.58
FY 2031-32				205,952.64	235,205.00	488,112.50	221,825.00	291,512.50	347,031.26	444,350.00	234,502.00
FY 2032-33					233,730.00	486,800.00	221,950.00	294,462.50	347,431.26	445,600.00	235,335.00
FY 2033-34					232,080.00	488,800.00	221,950.00	292,112.50	349,931.26	444,000.00	235,835.00
FY 2034-35					235,500.00		221,825.00	294,612.50	347,131.26	442,000.00	236,001.00
FY 2035-36					233,580.00		226,050.00	291,812.50	349,181.26	444,600.00	235,835.00
FY 2036-37					236,020.00			293,200.00	350,931.26	446,600.00	235,335.00
FY 2037-38					233,100.00			294,262.50	347,025.00	443,000.00	236,168.00
FY 2038-39									346,875.00	444,000.00	234,918.00
FY 2039-40									346,375.00	444,400.00	235,001.00
FY 2040-41									349,750.00	444,200.00	234,668.00
FY 2041-42									347,562.50	443,400.00	235,131.00
FY 2042-43										442,000.00	235,068.00
FY 2043-44											234,481.00
FY 2044-45											235,035.00
Totals	585,500.00	1,081,816.00	1,400,648.48	3,035,645.00	4,403,112.50	2,454,950.00	4,059,050.00	5,917,812.62	7,987,250.00	4,675,836.00	35,601,620.70

SCHEDULE OF UTILITY FUND LONG TERM DEBT SERVICING

ISSUE	MATURITY DATE	INTEREST RATES		ORIGINAL ISSUE	BALANCE 10/1/2025	ADDITIONS	PRINCIPAL PAYMENTS	G.O. Refunding	BALANCE 9/30/2026
		LOW	HIGH						
2015 Refunded GO (07 CO) 100%	7/10/2032	2.000	4.000	5,555,000	3,730,000	-	(470,000)	-	3,260,000
2025 Refunded GO (10 CO) 89.33%	7/1/2037	5.000	5.000	6,606,472	-	-	-	6,606,472	6,606,472
				General Obligation Debt	3,730,000	-	(470,000)	6,606,472	9,866,472
2010 Comb Tax & Rev CO (77.945%)	7/1/2037	3.000	5.000	9,975,000	7,215,000		(240,000)	(6,725,000)	250,000
2012 Comb Tax & Rev CO (WS 62.75%)	7/1/2032	1.500	3.000	4,795,000	2,064,340		(264,660)		1,799,680
2016 Comb Tax & Rev CO 100%	7/1/2035	2.000	3.375	6,195,000	3,615,000		(320,000)		3,295,000
2024 Comb Tax & Rev CO 100%	7/1/2044	4.000	5.000	2,995,000	2,915,000		(100,000)		2,815,000
2025 Comb Tax & Rev CO 66.67%	7/1/2045	5.000	5.250	5,773,622	-	5,773,622	(143,340)		5,630,282
				Combination Tax and Revenue COs	15,809,340	5,773,622	(1,068,000)	(6,725,000)	13,789,962
				Total Principal Outstanding	19,539,340	5,773,622	(1,538,000)	(118,528)	23,656,434

SCHEDULE OF UTILITY FUND LONG TERM DEBT SERVICING

Fiscal Year	2010 Series Comb Cos	2025 Refunding Gos (2010 CO)	2012 Series Comb COs	2015 Series Refunded GOs	2016 Series Comb COs	2024 Series Comb COs	2025 Series Comb COs	Total
FY 2025-26	571,850.00	215,554.86	322,455.88	609,150.00	425,887.50	226,631.26	412,594.24	2,784,123.74
FY 2026-27	569,850.00	235,150.75	325,180.40	612,700.00	423,687.50	226,631.26	469,906.83	2,863,106.74
FY 2027-28		542,022.30	327,671.40	615,550.00	425,968.76	226,381.26	470,740.20	2,608,333.92
FY 2028-29		539,724.90	329,220.52	617,700.00	427,175.00	225,881.26	471,073.55	2,610,775.23
FY 2029-30		543,335.10	333,625.78	617,825.00	427,687.50	225,131.26	470,906.88	2,618,511.52
FY 2030-31		526,750.00	333,812.68	627,200.00	427,037.50	224,131.26	470,240.18	2,609,171.62
FY 2031-32		524,500.00	339,946.36	624,000.00	426,087.50	227,881.26	469,073.45	2,611,488.57
FY 2032-33		1,181,750.00			424,368.76	226,131.26	470,740.20	2,302,990.22
FY 2033-34		1,180,500.00			427,337.50	224,131.26	471,740.25	2,303,709.01
FY 2034-35		1,187,000.00			423,837.50	223,331.26	472,073.60	2,306,242.36
FY 2035-36		1,190,750.00				227,331.26	471,740.25	1,889,821.51
FY 2036-37		1,191,750.00				225,931.26	470,740.20	1,888,421.46
FY 2037-38						224,331.26	472,406.95	696,738.21
FY 2038-39						227,531.26	469,906.83	697,438.09
FY 2039-40						225,331.26	470,073.50	695,404.76
FY 2040-41						222,931.26	469,406.80	692,338.06
FY 2041-42						220,331.26	470,331.85	690,663.11
FY 2042-43						227,531.26	470,206.84	697,738.10
FY 2043-44						223,868.76	469,031.78	692,900.54
FY 2044-45							470,140.17	470,140.17
Totals	1,141,700.00	9,058,787.91	2,311,913.02	4,324,125.00	4,259,075.02	4,281,381.44	9,353,074.55	34,730,056.94

GENERAL FUND SCHEDULE OF LEASES PAYABLE

Table of Contents

Issue	Percentage	Maturity Date	Interest Rate	Original Issue	Outstanding 9/30/2025	Additions	Principal Payments	Outstanding 9/30/2026
BBT #9	67.035%	11/30/2021	1.23%	234,624	59,736		(59,736)	-
Cogent Bank #1	100.0%	8/18/2026	4.27%	315,000	109,420		(109,420)	-
Cogent Bank #2	100.0%	12/8/2026	4.55%	275,000	187,380		(91,606)	95,774
Cogent Bank #3	100.0%	11/25/2024	4.00%	650,000	650,000		(120,008)	529,992
					1,006,536	-	(380,770)	625,766

Fiscal Year	BB&T #9			Cogent Bank #1			Cogent Bank #2			Cogent Bank #3			Total Leases Payable		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2026	59,735.94	734.74	60,470.68	109,419.73	4,672.21	114,091.94	91,606.20	8,525.81	100,132.01	120,007.62	26,000.00	146,007.62	380,769.49	39,932.76	420,702.25
FY 2027							95,774.29	4,357.72	100,132.01	124,807.92	21,199.70	146,007.62	220,582.21	25,557.42	246,139.63
FY 2028										129,800.24	16,207.38	146,007.62	129,800.24	16,207.38	146,007.62
FY 2029										134,992.25	11,015.37	146,007.62	134,992.25	11,015.37	146,007.62
FY 2030										140,391.97	5,615.65	146,007.62	140,391.97	5,615.65	146,007.62
	59,735.94	734.74	60,470.68	109,419.73	4,672.21	114,091.94	187,380.49	12,883.53	200,264.02	650,000.00	80,038.10	730,038.10	1,006,536.16	98,328.58	1,104,864.74

BB&T #9														
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
11/30/2021		350,000.00				234,624.18			40,000.00			75,375.82		
11/30/2022	1		90,207.07	85,902.07	4,305.00	57,584.88	2,885.88	60,470.76	9,817.41	492.00	10,309.41	18,499.78	927.12	19,426.90
11/30/2023	2		90,207.07	86,958.67	3,248.40	58,293.18	2,177.58	60,470.76	9,938.16	371.25	10,309.41	18,727.33	699.57	19,426.90
11/30/2024	3		90,207.07	88,028.26	2,178.81	59,010.18	1,460.58	60,470.76	10,060.40	249.01	10,309.41	18,957.68	469.22	19,426.90
11/30/2025	4		90,207.08	89,111.01	1,096.07	59,735.94	734.74	60,470.68	10,184.03	125.27	10,309.30	19,191.03	236.05	19,427.08
	1.23%	350,000.00	360,828.28	350,000.00	10,828.28	234,624.18	7,258.78	241,882.96	40,000.00	1,237.53	41,237.53	75,375.82	2,331.96	77,707.78

*PD Vehicles, Motorola K-Core Upgrade, VistaCom Upgrade, American Communications Upgrade, F150 Truck, Bob Cat Excavator

Cogent Bank Lease #1 Financing - 100% General Fund					
		GF Principal	GF Interest	GF Total	
8/18/2023		315,000.00			
8/18/2024	1	114,091.94	100,641.44	13,450.50	114,091.94
8/18/2025	2	114,091.94	104,938.83	9,153.11	114,091.94
8/18/2026	3	114,091.94	109,419.73	4,672.21	114,091.94
	4.27%	342,275.82	315,000.00	27,275.82	342,275.82

PD Tahoes, radios, ticket writers, body cameras and tasers.

Cogent Bank Lease #2 Financing - 100% General Fund				
		GF Principal	GF Interest	GF Total
12/8/2023		275,000.00		
12/8/2024	1	100,132.01	87,619.51	12,512.50
12/8/2025	2	100,132.01	91,606.20	8,525.81
12/8/2026	3	100,132.01	95,774.29	4,357.72
	4.55%	300,396.03	275,000.00	25,396.03

PD Tahoes, GS trailer, Server, CD Software, PD PCs

Cogent Bank Lease #3 Financing - 100% General Fund				
		GF Principal	GF Interest	GF Total
11/25/2024		650,000.00		
11/25/2025	1	146,007.62	120,007.62	26,000.00
11/25/2026	2	146,007.62	124,807.92	21,199.70
11/25/2027	3	146,007.62	129,800.24	16,207.38
11/25/2028	4	146,007.62	134,992.25	11,015.37
11/25/2029	5	146,007.62	140,391.97	5,615.65
	4.00%	730,038.10	650,000.00	80,038.10

PD Tahoes (6), PD F150s (2), Ford 3/4, RFID for library.

UTILITY FUND SCHEDULE OF NOTES PAYABLE

Table of Contents

Issue	Percentage	Maturity Date	Interest Rate	Original Issue	Outstanding 10/1/2025	Additions	Principal Payments	Outstanding 9/30/2026
BB&T Note #9		11/30/2021	1.23	40,000	10,184	-	(10,184)	-
Total Leases Outstanding							10,184	-

BB&T Note #9			Total Leases			Fiscal Year
Principal	Interest	Total	Principal	Interest	Total	
10,184.03	125.27	10,309.30	10,184.03	125.27	10,309.30	
10,184.03	125.27	10,309.30	10,184.03	125.27	10,309.30	

BB&T Note Payable #9														
Vehicles & Heavy Equipment														
GF .670355%; UF .114286%; DF .215359%														
Date	Pmt. No	Beg. Bal.	Total Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total
11/30/2021		350,000.00				234,624.18			40,000.00			75,375.82		
11/30/2022	1	FY 22/23	90,207.07	85,902.07	4,305.00	57,584.88	2,885.88	60,470.76	9,817.41	492.00	10,309.41	18,499.78	927.12	19,426.90
11/30/2023	2	FY 23/24	90,207.07	86,958.67	3,248.40	58,293.18	2,177.58	60,470.76	9,938.16	371.25	10,309.41	18,727.33	699.57	19,426.90
11/30/2024	3	FY 24/25	90,207.07	88,028.26	2,178.81	59,010.18	1,460.58	60,470.76	10,060.40	249.01	10,309.41	18,957.68	469.22	19,426.90
11/30/2025	4	FY 25/26	90,207.08	89,111.01	1,096.07	59,735.94	734.74	60,470.68	10,184.03	125.27	10,309.30	19,191.03	236.05	19,427.08
1.23%		350,000.00	360,828.28	350,000.00	10,828.28	234,624.18	7,258.78	241,882.96	40,000.00	1,237.53	41,237.53	75,375.82	2,331.96	77,707.78

*PD Vehicles, Motorola K-Core Upgrade, VistaCom Upgrade, American Communications Upgrade, F150 Truck, Bob Cat Excavator

DRAINAGE FUND SCHEDULE OF LEASE PAYMENTS

Table of Contents

Issue	Percentage	Maturity Date	Interest Rates	Original Issue	Outstanding 10/1/2025	Additions	Principal Payments	Outstanding 9/30/2026
BB&T Lease #9		11/30/2021	1.23	75,375	19,191	-	(19,191)	-
		Total Leases Outstanding				19,191	-	(19,191)

BB&T Lease #9			Total Leases			Fiscal Year
Principal	Interest	Total	Principal	Interest	Total	
19,191.03	236.05	19,427.08	19,191.03	236.05	19,427.08	FY 2026
19,191.03	236.05	19,427.08	19,191.03	236.05	19,427.08	

BB&T Note Payable #9															
Vehicles & Heavy Equipment															
GF .670355%; UF .114286%; DF .215359%															
Date	Pmt. No.	Beg. Bal.	Amount	Principal	Interest	GF Principal	GF Interest	GF Total	UF Principal	UF Interest	UF Total	DF Principal	DF Interest	DF Total	
11/30/2021		350,000.00				234,624.18			40,000.00			75,375.82			
11/30/2022	1	FY 22/23	90,207.07	85,902.07	4,305.00	57,584.88	2,885.88	60,470.76	9,817.41	492.00	10,309.41	18,499.78	927.12	19,426.90	
11/30/2023	2	FY 23/24	90,207.07	86,958.67	3,248.40	58,293.18	2,177.58	60,470.76	9,938.16	371.25	10,309.41	18,727.33	699.57	19,426.90	
11/30/2024	3	FY 24/25	90,207.07	88,028.26	2,178.81	59,010.18	1,460.58	60,470.76	10,060.40	249.01	10,309.41	18,957.68	469.22	19,426.90	
11/30/2025	4	FY 25/26	90,207.08	89,111.01	1,096.07	59,735.94	734.74	60,470.68	10,184.03	125.27	10,309.30	19,191.03	236.05	19,427.08	
		1.23%	350,000.00	360,828.28	350,000.00	10,828.28	234,624.18	7,258.78	241,882.96	40,000.00	1,237.53	41,237.53	75,375.82	2,331.96	77,707.78

*PD Vehicles, Motorola K-Core Upgrade, VistaCom Upgrade, American Communications Upgrade, F150 Truck, Bob Cat Excavator

Certificates of Obligation-Series 2010

Total Payment Schedule					Principal and Interest Allocation by Fund					
					General Fund			Utility Fund		
Month	Coupon	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1/1/2026		197,675.00				31,750.00			165,925.00	
7/1/2026	5.000%	470,000	197,675.00	865,350.00	230,000	31,750.00	293,500.00	240,000	165,925.00	571,850.00
1/1/2027		185,925.00				26,000.00			159,925.00	
7/1/2027	5.000%	490,000	185,925.00	861,850.00	240,000	26,000.00	292,000.00	250,000	159,925.00	569,850.00
Totals		960,000	767,200.00	1,727,200.00	470,000	115,500.00	585,500.00	490,000	651,700.00	1,141,700.00

Refunded August 2025. See 2025 General Refunding Bond.

Certificates of Obligation - Series 2012										
Total Payment Schedule					Principal and Interest Allocation by Fund					
					General Fund			Utility Fund		
Month	Coupon	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1/1/2026			46,406.25			17,507.81			28,898.44	
7/1/2026	2.50%	425,000	46,406.25	517,812.50	160,341.00	17,507.81	195,356.62	264,659.00	28,898.44	322,455.88
1/1/2027			41,093.75			15,503.55			25,590.20	
7/1/2027	2.50%	440,000	41,093.75	522,187.50	166,000.00	15,503.55	197,007.10	274,000.00	25,590.20	325,180.40
1/1/2028			35,593.75			13,428.55			22,165.20	
7/1/2028	2.75%	455,000	35,593.75	526,187.50	171,659.00	13,428.55	198,516.10	283,341.00	22,165.20	327,671.40
1/1/2029			29,337.50			11,068.24			18,269.26	
7/1/2029	2.75%	470,000	29,337.50	528,675.00	177,318.00	11,068.24	199,454.48	292,682.00	18,269.26	329,220.52
1/1/2030			22,875.00			8,630.11			14,244.89	
7/1/2030	3.00%	490,000	22,875.00	535,750.00	184,864.00	8,630.11	202,124.22	305,136.00	14,244.89	333,625.78
1/1/2031			15,525.00			5,857.16			9,667.84	
7/1/2031	3.00%	505,000	15,525.00	536,050.00	190,523.00	5,857.16	202,237.32	314,477.00	9,667.84	333,812.68
1/1/2032			7,950.00			2,999.31			4,950.68	
7/1/2032	3.00%	530,000	7,950.00	545,900.00	199,954.00	2,999.31	205,952.62	330,045.00	4,950.68	339,946.36
Totals		3,315,000	397,562.50	3,712,562.50	1,250,659.00	149,989.46	1,400,648.46	2,064,340.00	247,573.02	2,311,913.02

Certificates of Obligation - Series 2013- 100% General Fund					
Month	Coupon	Principal	Interest	Total	Total
1/1/2026			41,402.50	41,402.50	
7/1/2026	3.000%	150,000.00	41,402.50	191,402.50	232,805.00
1/1/2027			39,152.50	39,152.50	
7/1/2027	3.000%	155,000.00	39,152.50	194,152.50	233,305.00
1/1/2028			36,827.50	36,827.50	
7/1/2028	3.500%	160,000.00	36,827.50	196,827.50	233,655.00
1/1/2029			34,027.50	34,027.50	
7/1/2029	3.500%	165,000.00	34,027.50	199,027.50	233,055.00
1/1/2030			31,140.00	31,140.00	
7/1/2030	3.500%	170,000.00	31,140.00	201,140.00	232,280.00
1/1/2031			28,165.00	28,165.00	
7/1/2031	3.500%	175,000.00	28,165.00	203,165.00	231,330.00
1/1/2032			25,102.50	25,102.50	
7/1/2032	3.500%	185,000.00	25,102.50	210,102.50	235,205.00
1/1/2033			21,865.00	21,865.00	
7/1/2033	3.500%	190,000.00	21,865.00	211,865.00	233,730.00
1/1/2034			18,540.00	18,540.00	
7/1/2034	3.375%	195,000.00	18,540.00	213,540.00	232,080.00
1/1/2035			15,250.00	15,250.00	
7/1/2035	3.375%	205,000.00	15,250.00	220,250.00	235,500.00
1/1/2036			11,790.00	11,790.00	
7/1/2036	3.60%	210,000.00	11,790.00	221,790.00	233,580.00
1/1/2037			8,010.00	8,010.00	
7/1/2037	3.60%	220,000.00	8,010.00	228,010.00	236,020.00
1/1/2038			4,050.00	4,050.00	
7/1/2038	3.60%	225,000.00	4,050.00	229,050.00	233,100.00
Totals		2,405,000.00	630,645.00	3,035,645.00	3,035,645.00

Certificates of Obligation - Series 2014 - 100% General Fund					
Month	Coupon	Principal	Interest	Total	Total
1/1/2026			65,556.25	65,556.25	
7/1/2026	3.000%	360,000.00	65,556.25	425,556.25	491,112.50
1/1/2027			60,156.25	60,156.25	
7/1/2027	3.000%	370,000.00	60,156.25	430,156.25	490,312.50
1/1/2028			54,606.25	54,606.25	
7/1/2028	3.250%	380,000.00	54,606.25	434,606.25	489,212.50
1/1/2029			48,431.25	48,431.25	
7/1/2029	3.500%	395,000.00	48,431.25	443,431.25	491,862.50
1/1/2030			41,518.75	41,518.75	
7/1/2030	3.500%	405,000.00	41,518.75	446,518.75	488,037.50
1/1/2031			34,431.25	34,431.25	
7/1/2031	3.750%	420,000.00	34,431.25	454,431.25	488,862.50
1/1/2032			26,556.25	26,556.25	
7/1/2032	3.750%	435,000.00	26,556.25	461,556.25	488,112.50
1/1/2033			18,400.00	18,400.00	
7/1/2033	4.000%	450,000.00	18,400.00	468,400.00	486,800.00
1/1/2034			9,400.00	9,400.00	
7/1/2034	4.000%	470,000.00	9,400.00	479,400.00	488,800.00
Totals		3,685,000.00	718,112.50	4,403,112.50	4,403,112.50

2015 General Obligation Refunding Bonds (2007 CO) -100% Utility Fund					
Month	Coupon	Principal	Interest	Total	Total
1/1/2025		-	76,400.00	76,400.00	
7/1/2025	3.00%	455,000.00	76,400.00	531,400.00	607,800.00
1/1/2026		-	69,575.00	69,575.00	
7/1/2026	3.50%	470,000.00	69,575.00	539,575.00	609,150.00
1/1/2027		-	61,350.00	61,350.00	
7/1/2027	3.50%	490,000.00	61,350.00	551,350.00	612,700.00
1/1/2028		-	52,775.00	52,775.00	
7/1/2028	3.50%	510,000.00	52,775.00	562,775.00	615,550.00
1/1/2029		-	43,850.00	43,850.00	
7/1/2029	3.75%	530,000.00	43,850.00	573,850.00	617,700.00
1/1/2030		-	33,912.50	33,912.50	
7/1/2030	3.75%	550,000.00	33,912.50	583,912.50	617,825.00
1/1/2031		-	23,600.00	23,600.00	
7/1/2031	4.00%	580,000.00	23,600.00	603,600.00	627,200.00
1/1/2032		-	12,000.00	12,000.00	
7/1/2032	4.00%	600,000.00	12,000.00	612,000.00	624,000.00
Total		4,185,000.00	746,925.00	4,931,925.00	4,931,925.00

Certificates of Obligation - Series 2016 - 100% Utility Fund					
Month	Coupon	Principal	Interest	Total	Total
1/1/2025			56,818.75	56,818.75	
7/1/2025	2.500%	310,000.00	56,818.75	366,818.75	423,637.50
1/1/2026			52,943.75	52,943.75	
7/1/2026	2.250%	320,000.00	52,943.75	372,943.75	425,887.50
1/1/2027			49,343.75	49,343.75	
7/1/2027	2.375%	325,000.00	49,343.75	374,343.75	423,687.50
1/1/2028			45,484.38	45,484.38	
7/1/2028	2.625%	335,000.00	45,484.38	380,484.38	425,968.76
1/1/2029			41,087.50	41,087.50	
7/1/2029	2.750%	345,000.00	41,087.50	386,087.50	427,175.00
1/1/2030			36,343.75	36,343.75	
7/1/2030	3.000%	355,000.00	36,343.75	391,343.75	427,687.50
1/1/2031			31,018.75	31,018.75	
7/1/2031	3.000%	365,000.00	31,018.75	396,018.75	427,037.50
1/1/2032			25,543.75	25,543.75	
7/1/2032	3.125%	375,000.00	25,543.75	400,543.75	426,087.50
1/1/2033			19,684.38	19,684.38	
7/1/2033	3.125%	385,000.00	19,684.38	404,684.38	424,368.76
1/1/2034			13,668.75	13,668.75	
7/1/2034	3.375%	400,000.00	13,668.75	413,668.75	427,337.50
1/1/2035			6,918.75	6,918.75	
7/1/2035	3.375%	410,000.00	6,918.75	416,918.75	423,837.50
Total		3,925,000.00	757,712.52	4,682,712.52	4,682,712.52

Certificates of Obligation - Series 2016B - 100% General Fund					
Month	Coupon	Principal	Interest	Total	Total
1/1/2026			25,687.50	25,687.50	
7/1/2026	3.000%	170,000.00	25,687.50	195,687.50	221,375.00
1/1/2027			23,137.50	23,137.50	
7/1/2027	2.000%	180,000.00	23,137.50	203,137.50	226,275.00
1/1/2028			21,337.50	21,337.50	
7/1/2028	2.000%	180,000.00	21,337.50	201,337.50	222,675.00
1/1/2029			19,537.50	19,537.50	
7/1/2029	2.000%	185,000.00	19,537.50	204,537.50	224,075.00
1/1/2030			17,687.50	17,687.50	
7/1/2030	2.000%	190,000.00	17,687.50	207,687.50	225,375.00
1/1/2031			15,787.50	15,787.50	
7/1/2031	2.500%	190,000.00	15,787.50	205,787.50	221,575.00
1/1/2032			13,412.50	13,412.50	
7/1/2032	2.500%	195,000.00	13,412.50	208,412.50	221,825.00
1/1/2033			10,975.00	10,975.00	
7/1/2033	2.500%	200,000.00	10,975.00	210,975.00	221,950.00
1/1/2034			8,475.00	8,475.00	
7/1/2034	2.500%	205,000.00	8,475.00	213,475.00	221,950.00
1/1/2035			5,912.50	5,912.50	
7/1/2035	2.750%	210,000.00	5,912.50	215,912.50	221,825.00
1/1/2036			3,025.00	3,025.00	
7/1/2036	2.750%	220,000.00	3,025.00	223,025.00	226,050.00
Totals		2,125,000.00	329,950.00	2,454,950.00	2,454,950.00

Certificates of Obligation - Series 2017 - 100% General Fund					
Month	Coupon	Principal	Interest	Total	Total
1/1/2026			54,931.25	54,931.25	
7/1/2026	4.000%	265,000.00	54,931.25	319,931.25	374,862.50
1/1/2027			49,631.25	49,631.25	
7/1/2027	4.000%	280,000.00	49,631.25	329,631.25	379,262.50
1/1/2028			44,031.25	44,031.25	
7/1/2028	4.000%	290,000.00	44,031.25	334,031.25	378,062.50
1/1/2029			38,231.25	38,231.25	
7/1/2029	3.000%	215,000.00	38,231.25	253,231.25	291,462.50
1/1/2030			35,006.25	35,006.25	
7/1/2030	3.000%	220,000.00	35,006.25	255,006.25	290,012.50
1/1/2031			31,706.25	31,706.25	
7/1/2031	3.000%	230,000.00	31,706.25	261,706.25	293,412.50
1/1/2032			28,256.25	28,256.25	
7/1/2032	3.000%	235,000.00	28,256.25	263,256.25	291,512.50
1/1/2033			24,731.25	24,731.25	
7/1/2033	3.000%	245,000.00	24,731.25	269,731.25	294,462.50
1/1/2034			21,056.25	21,056.25	
7/1/2034	3.000%	250,000.00	21,056.25	271,056.25	292,112.50
1/1/2035			17,306.25	17,306.25	
7/1/2035	3.000%	260,000.00	17,306.25	277,306.25	294,612.50
1/1/2036			13,406.25	13,406.25	
7/1/2036	3.250%	265,000.00	13,406.25	278,406.25	291,812.50
1/1/2037			9,100.00	9,100.00	
7/1/2037	3.250%	275,000.00	9,100.00	284,100.00	293,200.00
1/1/2038			4,631.25	4,631.25	
7/1/2038	3.250%	285,000.00	4,631.25	289,631.25	294,262.50
		3,315,000.00	744,050.00	4,059,050.00	4,059,050.00

Certificates of Obligation - Series 2022 - 100% General Fund					
Month	Coupon	Principal	Interest	Total	Annual
1/1/2026			83,215.63	83,215.63	
7/1/2026	5.000%	180,000.00	83,215.63	263,215.63	346,431.26
1/1/2027			78,715.63	78,715.63	
7/1/2027	5.000%	190,000.00	78,715.63	268,715.63	347,431.26
1/1/2028			73,965.63	73,965.63	
7/1/2028	5.000%	200,000.00	73,965.63	273,965.63	347,931.26
1/1/2029			68,965.63	68,965.63	
7/1/2029	5.000%	210,000.00	68,965.63	278,965.63	347,931.26
1/1/2030			63,715.63	63,715.63	
7/1/2030	5.000%	220,000.00	63,715.63	283,715.63	347,431.26
1/1/2031			58,215.63	58,215.63	
7/1/2031	4.000%	235,000.00	58,215.63	293,215.63	351,431.26
1/1/2032			53,515.63	53,515.63	
7/1/2032	4.000%	240,000.00	53,515.63	293,515.63	347,031.26
1/1/2033			48,715.63	48,715.63	
7/1/2033	3.000%	250,000.00	48,715.63	298,715.63	347,431.26
1/1/2034			44,965.63	44,965.63	
7/1/2034	3.000%	260,000.00	44,965.63	304,965.63	349,931.26
1/1/2035			41,065.63	41,065.63	
7/1/2035	3.000%	265,000.00	41,065.63	306,065.63	347,131.26
1/1/2036			37,090.63	37,090.63	
7/1/2036	3.000%	275,000.00	37,090.63	312,090.63	349,181.26
1/1/2037			32,965.63	32,965.63	
7/1/2037	3.125%	285,000.00	32,965.63	317,965.63	350,931.26
1/1/2038			28,512.50	28,512.50	
7/1/2038	3.500%	290,000.00	28,512.50	318,512.50	347,025.00
1/1/2039			23,437.50	23,437.50	
7/1/2039	3.500%	300,000.00	23,437.50	323,437.50	346,875.00
1/1/2040			18,187.50	18,187.50	
7/1/2040	3.750%	310,000.00	18,187.50	328,187.50	346,375.00
1/1/2041			12,375.00	12,375.00	
7/1/2041	3.750%	325,000.00	12,375.00	337,375.00	349,750.00
1/1/2042			6,281.25	6,281.25	
7/1/2042	3.750%	335,000.00	6,281.25	341,281.25	347,562.50
		4,370,000.00	1,547,812.62	5,917,812.62	5,917,812.62

Certificates of Obligations - Series 2023 -100% General Fund					
Month	Coupon	Principal	Interest	Total	Annual
01/01/2026			119,425.00	119,425.00	
07/01/2026	5.000%	205,000.00	119,425.00	324,425.00	443,850.00
01/01/2027			114,300.00	114,300.00	
07/01/2027	5.000%	215,000.00	114,300.00	329,300.00	443,600.00
01/01/2028			108,925.00	108,925.00	
07/01/2028	5.000%	225,000.00	108,925.00	333,925.00	442,850.00
01/01/2029			103,300.00	103,300.00	
07/01/2029	5.000%	235,000.00	103,300.00	338,300.00	441,600.00
01/01/2030			97,425.00	97,425.00	
07/01/2030	5.000%	250,000.00	97,425.00	347,425.00	444,850.00
01/01/2031			91,175.00	91,175.00	
07/01/2031	5.000%	260,000.00	91,175.00	351,175.00	442,350.00
01/01/2032			84,675.00	84,675.00	
07/01/2032	5.000%	275,000.00	84,675.00	359,675.00	444,350.00
01/01/2033			77,800.00	77,800.00	
07/01/2033	4.000%	290,000.00	77,800.00	367,800.00	445,600.00
01/01/2034			72,000.00	72,000.00	
07/01/2034	4.000%	300,000.00	72,000.00	372,000.00	444,000.00
01/01/2035			66,000.00	66,000.00	
07/01/2035	4.000%	310,000.00	66,000.00	376,000.00	442,000.00
01/01/2036			59,800.00	59,800.00	
07/01/2036	4.000%	325,000.00	59,800.00	384,800.00	444,600.00
01/01/2037			53,300.00	53,300.00	
07/01/2037	4.000%	340,000.00	53,300.00	393,300.00	446,600.00
01/01/2038			46,500.00	46,500.00	
07/01/2038	4.000%	350,000.00	46,500.00	396,500.00	443,000.00
01/01/2039			39,500.00	39,500.00	
07/01/2039	4.000%	365,000.00	39,500.00	404,500.00	444,000.00
01/01/2040			32,200.00	32,200.00	
07/01/2040	4.000%	380,000.00	32,200.00	412,200.00	444,400.00
01/01/2041			24,600.00	24,600.00	
07/01/2041	4.000%	395,000.00	24,600.00	419,600.00	444,200.00
01/01/2042			16,700.00	16,700.00	
07/01/2042	4.000%	410,000.00	16,700.00	426,700.00	443,400.00
01/01/2043			8,500.00	8,500.00	
07/01/2043	4.000%	425,000.00	8,500.00	433,500.00	442,000.00
		5,915,000.00	2,432,250.00	7,987,250.00	7,987,250.00

Certificates of Obligation - Series 2024 -100% Utility Fund					
Month	Coupon	Principal	Interest	Total	Total
1/1/2025			92,893.33	92,893.33	
7/1/2025	5.000%	80,000.00	65,315.63	145,315.63	238,208.96
1/1/2026			63,315.63	63,315.63	
7/1/2026	5.000%	100,000.00	63,315.63	163,315.63	226,631.26
1/1/2027			60,815.63	60,815.63	
7/1/2027	5.000%	105,000.00	60,815.63	165,815.63	226,631.26
1/1/2028			58,190.63	58,190.63	
7/1/2028	5.000%	110,000.00	58,190.63	168,190.63	226,381.26
1/1/2029			55,440.63	55,440.63	
7/1/2029	5.000%	115,000.00	55,440.63	170,440.63	225,881.26
1/1/2030			52,565.63	52,565.63	
7/1/2030	5.000%	120,000.00	52,565.63	172,565.63	225,131.26
1/1/2031			49,565.63	49,565.63	
7/1/2031	5.000%	125,000.00	49,565.63	174,565.63	224,131.26
1/1/2032			46,440.63	46,440.63	
7/1/2032	5.000%	135,000.00	46,440.63	181,440.63	227,881.26
1/1/2033			43,065.63	43,065.63	
7/1/2033	5.000%	140,000.00	43,065.63	183,065.63	226,131.26
1/1/2034			39,565.63	39,565.63	
7/1/2034	4.000%	145,000.00	39,565.63	184,565.63	224,131.26
1/1/2035			36,665.63	36,665.63	
7/1/2035	4.000%	150,000.00	36,665.63	186,665.63	223,331.26
1/1/2036			33,665.63	33,665.63	
7/1/2036	4.000%	160,000.00	33,665.63	193,665.63	227,331.26
1/1/2037			30,465.63	30,465.63	
7/1/2037	4.000%	165,000.00	30,465.63	195,465.63	225,931.26
1/1/2038			27,165.63	27,165.63	
7/1/2038	4.000%	170,000.00	27,165.63	197,165.63	224,331.26
1/1/2039			23,765.63	23,765.63	
7/1/2039	4.000%	180,000.00	23,765.63	203,765.63	227,531.26
1/1/2040			20,165.63	20,165.63	
7/1/2040	4.000%	185,000.00	20,165.63	205,165.63	225,331.26
1/1/2041			16,465.63	16,465.63	
7/1/2041	4.000%	190,000.00	16,465.63	206,465.63	222,931.26
1/1/2042			12,665.63	12,665.63	
7/1/2042	4.000%	195,000.00	12,665.63	207,665.63	220,331.26
1/1/2043			8,765.63	8,765.63	
7/1/2043	4.125%	210,000.00	8,765.63	218,765.63	227,531.26
1/1/2044			4,434.38	4,434.38	
7/1/2044	4.125%	215,000.00	4,434.38	219,434.38	223,868.76
Total		2,995,000.00	1,524,590.40	4,519,590.40	4,519,590.40

2025 Certificate of Obligation

GF 33.33% UF 66.67%

Delivery Date 08/27/2025

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	GENERAL FUND 33.33%			UTILITY FUND 66.67%		
						Principal	Interest	Debt Service	Principal	Interest	Debt Service
01/01/2026			183,572.92	183,572.92		71,659.50	61,184.85	61,184.85	143,340.50	122,388.07	122,388.07
07/01/2026	215,000	5.000%	220,287.50	435,287.50			73,421.82	145,081.32		146,865.68	290,206.18
09/30/2026					618,860.42			206,266.18			412,594.24
01/01/2027			214,912.50	214,912.50				71,630.34	71,630.34		143,282.16
07/01/2027	275,000	5.000%	214,912.50	489,912.50		91,657.50	71,630.34	163,287.84	183,342.50	143,282.16	326,624.66
09/30/2027					704,825.00			234,918.17			469,906.83
01/01/2028			208,037.50	208,037.50				69,338.90	69,338.90		138,698.60
07/01/2028	290,000	5.000%	208,037.50	498,037.50		96,657.00	69,338.90	165,995.90	193,343.00	138,698.60	332,041.60
09/30/2028					706,075.00			235,334.80			470,740.20
01/01/2029			200,787.50	200,787.50				66,922.47	66,922.47		133,865.03
07/01/2029	305,000	5.000%	200,787.50	505,787.50		101,656.50	66,922.47	168,578.97	203,343.50	133,865.03	337,208.53
09/30/2029					706,575.00			235,501.45			471,073.55
01/01/2030			193,162.50	193,162.50				64,381.06	64,381.06		128,781.44
07/01/2030	320,000	5.000%	193,162.50	513,162.50		106,656.00	64,381.06	171,037.06	213,344.00	128,781.44	342,125.44
09/30/2030					706,325.00			235,418.12			470,906.88
01/01/2031			185,162.50	185,162.50				61,714.66	61,714.66		123,447.84
07/01/2031	335,000	5.000%	185,162.50	520,162.50		111,655.50	61,714.66	173,370.16	223,344.50	123,447.84	346,792.34
09/30/2031					705,325.00			235,084.82			470,240.18
01/01/2032			176,787.50	176,787.50				58,923.27	58,923.27		117,864.23
07/01/2032	350,000	5.000%	176,787.50	526,787.50		116,655.00	58,923.27	175,578.27	233,345.00	117,864.23	351,209.23
09/30/2032					703,575.00			234,501.55			469,073.45
01/01/2033			168,037.50	168,037.50				56,006.90	56,006.90		112,030.60
07/01/2033	370,000	5.000%	168,037.50	538,037.50		123,321.00	56,006.90	179,327.90	246,679.00	112,030.60	358,709.60
09/30/2033					706,075.00			235,334.80			470,740.20
01/01/2034			158,787.50	158,787.50				52,923.87	52,923.87		105,863.63
07/01/2034	390,000	5.000%	158,787.50	548,787.50		129,987.00	52,923.87	182,910.87	260,013.00	105,863.63	365,876.63
09/30/2034					707,575.00			235,834.75			471,740.25
01/01/2035			149,037.50	149,037.50				49,674.20	49,674.20		99,363.30
07/01/2035	410,000	5.000%	149,037.50	559,037.50		136,653.00	49,674.20	186,327.20	273,347.00	99,363.30	372,710.30
09/30/2035					708,075.00			236,001.40			472,073.60
01/01/2036			138,787.50	138,787.50				46,257.87	46,257.87		92,529.63
07/01/2036	430,000	5.000%	138,787.50	568,787.50		143,319.00	46,257.87	189,576.87	286,681.00	92,529.63	379,210.63
09/30/2036					707,575.00			235,834.75			471,740.25
01/01/2037			128,037.50	128,037.50				42,674.90	42,674.90		85,362.60
07/01/2037	450,000	5.000%	128,037.50	578,037.50		149,985.00	42,674.90	192,659.90	300,015.00	85,362.60	385,377.60
09/30/2037					706,075.00			235,334.80			470,740.20
01/01/2038			116,787.50	116,787.50				38,925.27	38,925.27		77,862.23
07/01/2038	475,000	5.000%	116,787.50	591,787.50		158,317.50	38,925.27	197,242.77	316,682.50	77,862.23	394,544.73
09/30/2038					708,575.00			236,168.05			472,406.95
01/01/2039			104,912.50	104,912.50				34,967.34	34,967.34		69,945.16
07/01/2039	495,000	5.000%	104,912.50	599,912.50		164,983.50	34,967.34	199,950.84	330,016.50	69,945.16	399,961.66
09/30/2039					704,825.00			234,918.17			469,906.83
01/01/2040			92,537.50	92,537.50				30,842.75	30,842.75		61,694.75
07/01/2040	520,000	5.000%	92,537.50	612,537.50		173,316.00	30,842.75	204,158.75	346,684.00	61,694.75	408,378.75
09/30/2040					705,075.00			235,001.50			470,073.50
01/01/2041			79,537.50	79,537.50				26,509.85	26,509.85		53,027.65
07/01/2041	545,000	5.250%	79,537.50	624,537.50		181,648.50	26,509.85	208,158.35	363,351.50	53,027.65	416,379.15
09/30/2041					704,075.00			234,668.20			469,406.80
01/01/2042			65,231.25	65,231.25				21,741.58	21,741.58		43,489.67
07/01/2042	575,000	5.250%	65,231.25	640,231.25		191,647.50	21,741.58	213,389.08	383,352.50	43,489.67	426,842.17
09/30/2042					705,462.50			235,130.65			470,331.85
01/01/2043			50,137.50	50,137.50				16,710.83	16,710.83		33,426.67
07/01/2043	605,000	5.250%	50,137.50	655,137.50		201,646.50	16,710.83	218,357.33	403,353.50	33,426.67	436,780.17
09/30/2043					705,275.00			235,068.16			470,206.84
01/01/2044			34,256.25	34,256.25				11,417.61	11,417.61		22,838.64
07/01/2044	635,000	5.250%	34,256.25	669,256.25		211,645.50	11,417.61	223,063.11	423,354.50	22,838.64	446,193.14
09/30/2044					703,512.50			234,480.72			469,031.78
01/01/2045			17,587.50	17,587.50				5,861.91	5,861.91		11,725.59
07/01/2045	670,000	5.250%	17,587.50	687,587.50		223,311.00	5,861.91	229,172.91	446,689.00	11,725.59	458,414.59
09/30/2045					705,175.00			235,034.83			470,140.17
	8,660,000		5,368,910.42	14,028,910.42	14,028,910.42	2,886,378.00	1,789,457.84	4,675,835.84	5,773,622.00	3,579,452.58	9,353,074.58

Table of Contents

General Obligation Refunding Bonds, Series 2025

(Refunded 2010 CO)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	GENERAL FUND .1067			UTILITY FUND .8933		
						Principal	Interest	Debt Service	Principal	Interest	Debt Service
01/01/2026			148,229.17	148,229.17		50,249.69	50,249.69		97,979.48	97,979.48	
07/01/2026			177,875.00	177,875.00		60,299.63	60,299.63		117,575.38	117,575.38	
09/30/2026					326,104.17			110,549.31			215,554.86
01/01/2027			177,875.00	177,875.00		60,299.63	60,299.63		117,575.38	117,575.38	
07/01/2027			177,875.00	177,875.00		60,299.63	60,299.63		117,575.38	117,575.38	
09/30/2027					355,750.00			120,599.25			235,150.75
01/01/2028			177,875.00	177,875.00		61,117.85	61,117.85		116,757.15	116,757.15	
07/01/2028	470,000	5.000%	177,875.00	647,875.00		161,492.00	61,117.85	222,609.85	308,508.00	116,757.15	425,265.15
09/30/2028					825,750.00			283,727.70			542,022.30
01/01/2029			166,125.00	166,125.00		57,080.55	57,080.55		109,044.45	109,044.45	
07/01/2029	490,000	5.000%	166,125.00	656,125.00		168,364.00	57,080.55	225,444.55	321,636.00	109,044.45	430,680.45
09/30/2029					822,250.00			282,525.10			539,724.90
01/01/2030			153,875.00	153,875.00		52,871.45	52,871.45		101,003.55	101,003.55	
07/01/2030	520,000	5.000%	153,875.00	673,875.00		178,672.00	52,871.45	231,543.45	341,328.00	101,003.55	442,331.55
09/30/2030					827,750.00			284,414.90			543,335.10
01/01/2031			140,875.00	140,875.00		-	-	-	140,875.00	140,875.00	
07/01/2031	245,000	5.000%	140,875.00	385,875.00		-	-	-	245,000.00	140,875.00	385,875.00
09/30/2031					526,750.00			-			526,750.00
01/01/2032			134,750.00	134,750.00		-	-	-	134,750.00	134,750.00	
07/01/2032	255,000	5.000%	134,750.00	389,750.00		-	-	-	255,000.00	134,750.00	389,750.00
09/30/2032					524,500.00			-			524,500.00
01/01/2033			128,375.00	128,375.00		-	-	-	128,375.00	128,375.00	
07/01/2033	925,000	5.000%	128,375.00	1,053,375.00		-	-	-	925,000.00	128,375.00	1,053,375.00
09/30/2033					1,181,750.00			-			1,181,750.00
01/01/2034			105,250.00	105,250.00		-	-	-	105,250.00	105,250.00	
07/01/2034	970,000	5.000%	105,250.00	1,075,250.00		-	-	-	970,000.00	105,250.00	1,075,250.00
09/30/2034					1,180,500.00			-			1,180,500.00
01/01/2035			81,000.00	81,000.00		-	-	-	81,000.00	81,000.00	
07/01/2035	1,025,000	5.000%	81,000.00	1,106,000.00		-	-	-	1,025,000.00	81,000.00	1,106,000.00
09/30/2035					1,187,000.00			-			1,187,000.00
01/01/2036			55,375.00	55,375.00		-	-	-	55,375.00	55,375.00	
07/01/2036	1,080,000	5.000%	55,375.00	1,135,375.00		-	-	-	1,080,000.00	55,375.00	1,135,375.00
09/30/2036					1,190,750.00			-			1,190,750.00
01/01/2037			28,375.00	28,375.00		-	-	-	28,375.00	28,375.00	
07/01/2037	1,135,000	5.000%	28,375.00	1,163,375.00		-	-	-	1,135,000.00	28,375.00	1,163,375.00
09/30/2037					1,191,750.00			-			1,191,750.00
	7,115,000		3,025,604.17	10,140,604.17	10,140,604.17	508,528.00	573,288.26	1,081,816.26	6,606,472.00	2,452,315.91	9,058,787.91



ORDINANCES



ORDINANCE NO. 2025-15

AN ORDINANCE OF THE CITY OF HEWITT, TEXAS, ACCEPTING AND APPROVING THE TAX ROLL OF THE CITY OF HEWITT AND DECLARING AN EFFECTIVE DATE.

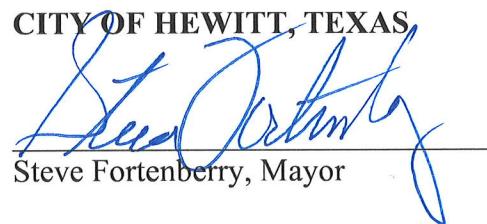
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

SECTION 1. That the tax roll of the City of Hewitt for 2025, as certified by the McLennan County Appraisal District is hereby accepted and approved.

SECTION 2. That this ordinance is in full force and effect from and after its passage.

PASSED AND APPROVED THIS 18th day of August, 2025.

CITY OF HEWITT, TEXAS


Steve Fortenberry, Mayor

ATTEST:



Lydia Lopez, City Secretary

APPROVED AS TO FORM AND LEGALITY:



Michael W. Dixon, City Attorney



ORDINANCE NO. 2025-16

AN ORDINANCE OF THE CITY OF HEWITT, TEXAS, ADOPTING THE TAX RATE AND LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR 2025-2026 ON ALL TAXABLE PROPERTY WITHIN AND SUBJECT TO TAXATION WITHIN THE CITY AS OF JANUARY 1, 2025, TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENDITURES AND DEBT SERVICE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, all notices have been given and public hearings held as required by law to adopt a tax rate for 2025;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

SECTION 1. That there be and is hereby levied for the fiscal year 2025-2026 on all taxable property, real, personal, and mixed, situated within the limits of the City of Hewitt, Texas, as of January 1, 2025, and not exempt by the Constitution of the State and valid State laws, a tax of \$.539082 on each \$100 of assessed valuation of taxable property, and such taxes shall be apportioned and distributed as follows:

- (A) \$.349350 provides revenues for maintenance and operations and;
- (B) \$.189732 for debt service.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.40 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$.08.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2025, and all ad valorem taxes for the year shall become delinquent after January 31, 2026.

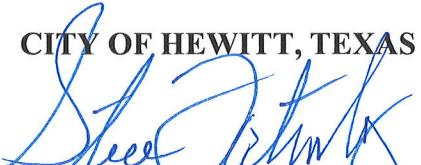
SECTION 3. All ordinances of the City of Hewitt in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. Should any sentence, paragraph, subdivision, clause, phrase, or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision other than the part thereof decided to be unconstitutional, illegal, or invalid.

SECTION 5. This ordinance shall take effect on October 1, 2025.

PASSED AND APPROVED THIS 18th day of August, 2025.

CITY OF HEWITT, TEXAS


Steve Fortenberry, Mayor

ATTEST:


Lydia Lopez, City Secretary



APPROVED AS TO FORM AND LEGALITY:


Michael W. Dixon, City Attorney

ORDINANCE NO. 2025-17

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF HEWITT, TEXAS, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026 AND MAKING APPROPRIATIONS FOR EACH FUND, DEPARTMENT, PROJECT, AND ACCOUNT; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; DECLARING AN EFFECTIVE DATE; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS ADOPTED WAS NOTICED AND HAS BEEN OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE 2025-2026 FISCAL YEAR BUDGET.

WHEREAS, the City Council has heretofore approved the certified tax roll prepared and presented by the McLennan County Appraisal District as required by the Tax Code; and

WHEREAS, notice of a public hearing on the budget for the City of Hewitt, Texas, for the fiscal year 2025-2026 was theretofore published at least fifteen (15) days in advance of said public hearing; and

WHEREAS, the City Manager of the City of Hewitt has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2025-2026; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of Hewitt and available for public inspection on the city's website;

WHEREAS, a public hearing on the said budget was duly held on the 11th day of August 2025, and all interested persons were given an opportunity to be heard for or against any item thereof;

WHEREAS, Texas Local Government Code Sec. 102.007(c) requires that adoption of a budget that raises more property tax revenue than generated in the previous year requires a record vote of the City Council to ratify the property tax increase reflected in the budget in addition to and separate from the record votes to approve the ordinance adopting the annual budget and the ordinance adopting the tax rate for the current tax year; and

WHEREAS, the City Council has adopted the 2025-2026 fiscal budget, which will raise more revenue from property taxes than last year's budget by an amount of \$596,548, which is a 7.1% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$345,713.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

SECTION 1: That the City Council hereby adopts and approves the proposed budget of the City of Hewitt, providing a complete financial plan for the ensuing fiscal year, as submitted to the City Council by the City Manager, and the same is hereby, in all things adopted and approved as the budget of the City for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026.

SECTION 2: That the City Manager shall cause copies of the budget to be filed with the City Secretary and the County Clerk of McLennan County.

SECTION 3: That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

SECTION 4: That it is hereby officially found and determined that the meeting at which this Ordinance is adopted was noticed and has been open to the public as required by law.

SECTION 5: The property tax increase reflected in the 2025-2026 Fiscal Year Budget is hereby ratified.

SECTION 6: This ordinance shall take effect immediately from and after its passage as the law and Charter in such cases provide.

The City Council voted separately and additionally to ratify the increase in property tax revenues reflected in the adopted FY 2025-2026 budget by a vote of 6 AYES to 0 NAYS with 0 abstentions.

PASSED AND APPROVED this the 18th day of August 2025.

CITY OF HEWITT, TEXAS

Steve Fortenberry, Mayor

ATTEST:


Lydia Lopez, City Secretary



APPROVED AS TO FORM AND LEGALITY:


Michael W. Dixon, City Attorney

RESOLUTION NO. 2025-06

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS, ADOPTING THE "MASTER FEE SCHEDULE"; REPEALING ALL RESOLUTIONS IN CONFLICT; DECLARING AN EFFECTIVE DATE; AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HEWITT, TEXAS:

Section 1. That the City of Hewitt Master Fee Schedule is hereby adopted to implement and/or revise various fees related to City Services as shown on the attachment "A" and incorporated herein by reference.

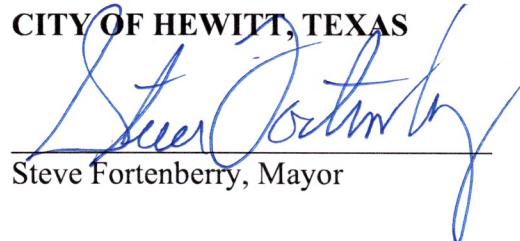
Section 2. That should any section, clause, or provision of this resolution be declared by court of competent jurisdiction to be invalid, the same shall not affect the validity of this resolution or any other resolution of the City as a whole or any part thereof, other than the part so declared to be.

Section 3. That this resolution shall become effective immediately upon passage, and be applied to all charges on or after October 1, 2025.

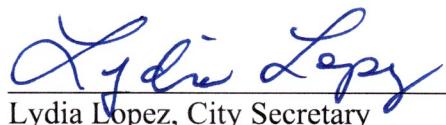
Section 4. It is hereby officially found and determined that the meeting at which the resolution is adopted was noticed and has been open to the public as required by law.

PASSED AND APPROVED this 18th day of August 2025.

CITY OF HEWITT, TEXAS


Steve Fortenberry, Mayor

ATTEST:



Lydia Lopez, City Secretary

APPROVED AS TO FORM AND LEGALITY:



Michael W. Dixon, City Attorney



HEWITT MASTER FEE SCHEDULE

FY 2025-2026

Department	Pages
Permit Fees	1-3
Fire, Police & Administration Fees	4
Library Fees	5
Park Fees	6
Water Rates	7
Wastewater Rates	8
Drainage Rates	8
Solid Waste Rates	8
Utility Fees	9

PERMIT FEES

New Construction

New Construction Building Permit	\$0.25 sq. ft. under roof (per floor) min \$320
Electrical Permit	\$0.10 sq. ft. under roof (per floor)
Plumbing Permit	\$0.10 sq. ft. under roof (per floor)
Mechanical Permit	\$0.10 sq. ft. under roof (per floor)

General Permits

Alcohol Permit	\$60
Carport Permit	\$50, \$0.20 per sq. ft.
Commercial Accessory Building	\$150 min, \$.30 per sq. ft.
Commercial Building Permit – Temporary 72 hr.	\$50
Commercial Occupancy Inspection	\$100
Deck Permit	\$50
Demolition Permit	\$100
Estate Sale/Auction	\$50
Fence Permit	\$50
Flat Work Permit	\$50 min, \$0.02 per sq. ft.
Foundation Repair	\$50
Garage Sales	\$15
Gas Permit	\$50, \$6 per appliance
Hot Tub/Spa	\$50
Land Clearing Filling or Grading Permit	\$250
Lawn Sprinkler System Permit	\$50 base, \$1 per head/\$10 backflow
Mobile Home Move-In Permit	\$50
Moving a Building Permit	\$100
Patio Cover	\$50 min, \$0.10 per sq. ft.

Re-Inspect Fee	\$50 1 st time; \$25 increase cumulative after
Remodeling Permit	\$200 flat fee
Residential Accessory Building Permit	\$50 for 120 sq. ft. more + \$0.08 per sq. ft.
Roof Permit	\$100
Sign Permit	
Up to 72 sq. ft.	\$50
Up to 300 sq. ft.	\$75
Up to 600 sq. ft.	\$100
Sign Variance Request	\$350
Swimming Pool Permit (above/inground)	\$100/\$150
Temporary On-Site Storage Containers	\$10 first 15 days + \$25 next 16 days + \$50 for >30 days/year
Window Replacement Fee	\$100

Electrical

Electrical Permit	\$50
Up to 400 Amp	\$11
Over 400 Amp	\$24
3 Phase Circuits	\$7
220 Circuits	\$6
110 Circuits	\$5
Equipment Motors	
½ hp – 50 hp	\$11
Over 50 hp	\$24
Transformers	
Up to 50 KVA	\$11
Over 50 KVA	\$24
Elevators	\$54
Signs	\$24
Temporary Service	
Carnivals or Similar	\$54
Solar permit	\$150

Mechanical

Mechanical Permit	\$50
Up to 250,000 BTU	\$17
250,000 – 500,000 BTU	\$34
Each Ad. 50,000 Over 500,000 BTU	\$5
Refrigerated Air Systems	
Up to 5 Tons	\$17
Over 5 Tons	\$34
Each Ad. Ton Over	\$5
Ventilation Systems	

Installation Blower or fan to duct system for each building	\$24
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Plumbing

Plumbing Permit	\$50
Per Fixture, Traps, etc.	\$6
Sewer/Water	\$10
Vacuum Breakers	\$8
Backflow Device	\$24
Roof Drain Permit	\$24
Discharge Line	\$8
Roof Drain	\$6

Planning & Zoning

Application for Abandonment of Public Right of Way	\$500
Application for Amendment of the Zoning Ordinance	\$500
Application for Appeal to Board of Adjustment	\$500
Application for Preliminary Plat	\$150 + \$2 per lot, \$500 minimum
Application for Final Plat, Amended Plat, Administrative Plat	\$500
Application for Final Plat and Re-Plat with Infrastructure	\$300 + \$27 per lot
Application for Platting or Re-Platting with Variance Request	\$450 + \$2 per lot
Plat/Plan Review other than Original Review (Staff)	\$50 per hour, one hour minimum
Plat/Plan Review other than Original Review (Engineer)	\$150 per hour, one hour minimum

Network Nodes, Node Support Poles & Transfer Facilities

Network Nodes-Application Fee	Lesser of actual cost or \$500 for up to 5 Network Nodes, and \$250 for each additional Network Node on a permit (up to 30, per Sec 284.152(b))
Network Nodes-Annual Rental Rate	\$1,500 per Network Node site, with annual CPI adjustment
Node Support Poles-Application Fee	\$1,000 for each pole
Node Support Poles-Annual Rental Rate	\$1,500 per Network Node site, with annual CPI Adjustment
Transfer Facilities-Application Fee	\$500 for an application including up to 5 Network Nodes, and \$250 for each additional Network Node on a permit
Transfer Facilities-Monthly Rental Rate	\$500 monthly for each Network Node site
For all other applicants	\$200
Right of Way Permit	\$200

FIRE PROTECTION FEES

Fire Protection Systems	\$55
Per Head	\$0.25
Underground Main	\$50
Fire Pump	\$30
Stand Pipe System	\$55
Per Outlet	\$5
Fire Alarm System	\$55
Per Device	\$1
Hood and Duct System	\$30
Per Nozzle	\$2.50
Commercial Paint Spray	\$30
Other Fire Suppression System	\$30
Per Head	\$55

POLICE DEPARTMENT FEES

Accident Reports	\$6
Body Camera Requests	\$10 per video; then \$1 per minute
CD/DVD Fee	\$3
USB Flash Drive	\$5
Animal Registration	\$10 first 2 pets; \$2 each additional
Animal Reclaim/Disposal Fee	\$150

ADMINISTRATION FEES

Returned Check Fee	\$35
NSF Electronic Draft Fee	\$35
Copies of Public Information	
Standard – 8.5x11	\$0.10 per page
Oversize – 11x17	\$0.50 per page
Postage/Shipping	Actual Cost
Other Media	
Audio Cassette	\$1 each
CD/RW or CD/R	\$1 each
Other Charges	Actual Cost

LIBRARY FEES

Memberships

Hewitt Residents	Free
McLennan County Residents	Free
Non-County Residents – 12 months	\$40
Non-County Residents – 3 months	\$10

Late Fees

Books	\$0.25 per day
Media	\$1 per day
Hotspot	\$2 per day
Interlibrary Loan	\$0.25 per day + any fee by lending library

Damages

Lost/Damaged Book, Material, or Device	Cost of item (as documented in catalog record) + \$5 processing fee
Partially Lost/Damaged Book, Material, or Device	Cost of item x 25%; OR Cost of missing piece
Label Replacement	\$1 per label
Media Case Replacement	\$5
Media Insert Replacement	\$1
RFID Replacement	\$1 per label

Services

Printing – Black & White	\$0.15 per page/side
Printing – Color	\$0.50 per page/side
Large Format Printing	Cost based on ink and paper usage + \$10 admin fee
3D Printing	\$0.10 per gram + \$3 printing fee
Fax	\$1 per page (excl. cover page)
Proctor Exam Fee	\$10 per session
Interlibrary Loan Postage Fee	\$2 per request

Miscellaneous

Library Card Replacement	\$1 per card
Return Check Fee	\$35
Headphones	\$1
USB Drive	\$8

PARK FEES

Amphitheatre

Hourly Rental	\$100 per hour (2 hr. min)
Deposit	\$80 refundable deposit
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Food Truck Permits

No Event	\$50 (up to 4 hours)
No Event	\$75 (up to 6 hours)
Event	\$100 (per event)
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Pavilion Rental

Park Pavilion Deposit	\$80 refundable deposit
Park Pavilion—Hewitt/Warren Park—Up to 150	\$50 per hour (minimum 2 hours)
Park Pavilion—Hewitt/Warren Park—Over 150	\$65 per hour (minimum 2 hours)
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Walking Track

Hewitt Park Walking Track	\$30 (minimum 2 hours)
Water Key Fee	\$50 fee (\$35 refundable deposit; \$15 water fee)

Event Permit

Various Permits, including but not limited to the use of PA systems, amplified sound, riding or drive horses, food sales, trades, occupation sales and city-provided electrical use. The permit must be applied for, reviewed and approved before being issued.	\$75

WATER RATES Effective 12/1/2025

Residential, Commercial & Builders – Base Rate	1 st 3,000 Gal
5/8"	\$35.25
1"	\$73.75
1.5"	\$220.75
2"	\$220.75
3"	\$441.00
4"	\$441.00
6"	\$661.50
Volume Rate	Per 1,000 Gal
3,001 – 7,000 Gal	\$5.75
7,001 – 12,000 Gal	\$6.40
12,001+ Gal	\$6.85

Master Metered High-Density Multifamily

Multifamily Residential & Multifamily Builders –	Base Fees
1 ½"	\$220.75
2"	\$220.75
3"	\$441.00
4"	\$441.00
6"	\$661.50
Consumption Rate	\$6.85 Per 1,000 Gal. (100% consumption)

Irrigation Rates

Irrigation – Base Rate	
5/8"	\$35.25
1"	\$73.75
1.5"	\$220.75
2"	\$220.75
3"	\$441.00
4"	\$441.00
6"	\$661.50
Consumption Rate	\$6.85 Per 1,000 Gal. (100% consumption)

Bulk Water Rates

Deposit	\$900
Set Fee & Move Fee	\$100
Base Rate for 3" Meter	\$415.50 per month + consumption
Consumption Rate	\$7.55 per 1,000 gallons
Fire Hydrant All Usage	\$7.55 per 1000 gallons

All Bulk Water will be sold in 1,000 gallon increments.

WASTEWATER RATES - Effective 12/1/25

Option #1 – Standard Wastewater Rates

Residential Base Rate – 1 st 5,000 Gal	\$32.00
Residential Volume Rate (Per 1,000)	\$ 5.45
Industrial Institution or Commercial Base Charge – 1 st 10,000 Gallons	\$68.25
Industrial Institution or Commercial Volume Rate (Per 1,000)	\$ 5.45

Option #2 – Winter Average Rates

Single Family Residential Base Rate	\$22.00 (no minimum gallons)
Single Family Residential Volume Rate (Per 1,000)	\$3.35 (no maximum gallons)

Option #3 – Flat Rate

Single Family Residential Flat Rate	\$43.75
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High-Density Multifamily

High-Density Multifamily Base Charge	\$68.25 (per building)
High-Density Multifamily Volume Rate (Per 1,000)	\$5.45 (100% Volume)

DRAINAGE RATES

Residential	\$4.35
Commercial	
1 – 10,000	\$10.08
10,001 – 20,000	\$29.65
20,001 – 40,000	\$48.05
40,001 – 60,000	\$94.55
60,001 – 100,000	\$148.80
100,001 – 150,000	\$228.63
150,001 +	\$359.60

SOLID WASTE RATES-Effective 7/1/2025

Residential	
Collection	\$21.93
Additional Polycart	\$6.10
Administrative Fee – Per Unit	\$1.50 per unit
Damage Fee-Polycart (damage due to misuse)	\$75

**Commercial customers are billed directly by Republic Services.*

UTILITY FEES

Deposits – Residential Commercial	Credit based & previous account history \$100 - \$200
Deposits - Commercial	Quoted based on like accounts & previous account history Equal to minimum bill for (1 or 2) monthly bill of like account
Processing Fee	\$50
Delinquent Fees	15% of balance
Collection Services	25% of final balance
After Hours Non-Emergency Service Call	\$40 after 4pm
Meter Accuracy Check (Reread)	\$25
Meters up to 1" – Meter Testing Deposit	\$75
Meters greater than 1" up to 2" – Meter Testing Deposit	\$250
Meters larger than 2" – Meter Testing Deposit	Base Fee – Quoted on per cost basis

Tampering Fees

Tampering with Meter without City Permission	\$500 per event
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Water Taps & Meter Set*

All Water Taps	\$2000 Base Fee – Quoted on per cost basis
5/8" x 3/4" meter set	\$450 + cost of meter box if needed
3/4" x 3/4" meter set	\$500 + cost of meter box if needed
1" or larger service or meter set	Base Fee – Quoted on per cost basis

**Prior to the connection of any water line onto a city water main, the party requesting such connection shall pay the city the water service installation and meter fees for labor and materials.*

Wastewater Taps & Service Connection Fees**

All Wastewater Taps	\$1000 Base Fee – Quoted on per cost basis
4" Tap	\$2000 Base Fee – Quoted on per cost basis
6" Tap	\$2000 Base Fee – Quoted on per cost basis
8" or Larger Lateral	\$2000 Base Fee – Quoted on per cost basis

***In addition, service lines that require the cutting or boring of paved streets or alley will be subject to a minimum charge of \$1000 Base Fee – Quoted on per cost basis. The decision of a bore or utility cut will be made by Community Services.*

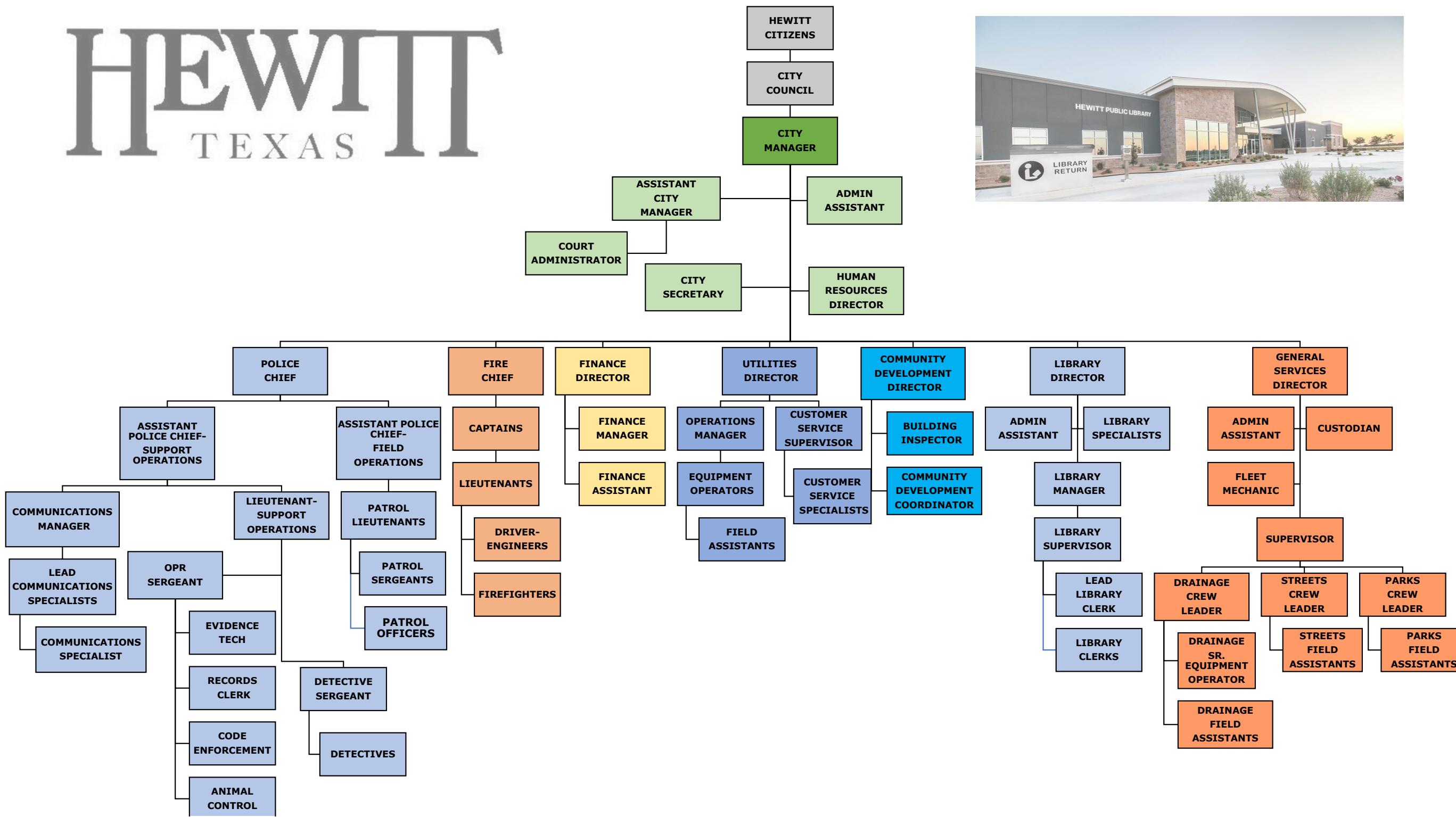
PERSONNEL SUMMARY

PERSONNEL SUMMARY



HEWITT

TEXAS



STAFFING PLAN

POSITION	Dept	GENERAL FUND								
		2026	2025	2024	2023	2022	2021	2020	2019	
		Employees	Employees	Employees	Employees	Employees	Employees	Employees	Employees	Employees
Chief of Police	41	1	1	1	1	1	1	1	1	1
Assistant Chief of Police	41	2	2	1	1	1	1	1	1	1
Sergeant Administration	41	1	1	1	1	1	1	1	1	1
Lieutenant	41	3	3	4	4	4	4	2	2	
Sergeant	41	5	5	5	5	5	5	5	5	
Patrol Officer	41	19	19	16	13	13	11	12	13	
School Resource Officer	41	0	0	3	3	3	3	3	3	
Recruit	41	0	0	0	3	1	1	2	1	
Total Uniformed		31	31	31	31	29	27	27	27	
Communications Manager	41	1	1	1	1	1	1	1	1	
Lead Communications Specialist	41	2	2	0	0	0	0	0	0	
Communications Specialist	41	6	6	8	8	7	5	5	5	
Communications		9	9	9	9	8	6	6	6	
Evidence Technician	41	0	1	1	1	1	1	1	1	
Crime Scene Tech	41	1	0	0	0	0	0	0	0	
Records Administrator	41	1	1	1	1	1	1	1	1	
Assistant to the Chief	41	0	0	0	0	0	0	0	0	
Animal Control Officer	41	1	1	1	1	1	1	1	1	
Code Enforcement Officer	41	1	1	1	1	1	1	1	1	
Support Staff		4	4	4	4	4	4	4	5	
Total Police Department		44	44	44	44	41	37	37	38	
General Services Director	50	1	1	1	1	1	1	0	0	
Supervisor	50	0.5	0.5	0.5	0.5	0.5	0.5	1	1	
Administrative Assistant	50	1	1	1	1	1	1	1	1	
Crew Leader	50	2	2	2	2	2	1	1	1	
Equipment Operator	50	0	0	0	0	0	1	1	2	
Sr. Field Assistant	50	1	0	0	0	0	0	0	0	
Field Assistant	50	4	5	5	5	5	3	4	3	
Fleet Mechanic	50	1	1	1	1	1	1	1	1	
Custodian	50	1	1	1	1	1	1	0	0	
Total General Services		11.5	11.5	11.5	11.5	11.5	9.5	9	9	
Fire Chief	56	1	1	1	1	1	1	1	1	
Firefighter-Captain	56	3	3	3	3	3	3	3	3	
Firefighter-Lieutenant	56	3	3	3	3	3	3	0	0	
Firefighter-Driver	56	3	3	0	0	0	0	0	0	
Firefighter	56	15	12	15	9	9	9	12	12	
Total Fire Department		25	22	22	16	16	16	16	16	
Library Director	59	1	1	1	1	1	1	1	1	
Library Operations Manager	59	1	1	1	1	1	1	1	1	
Library Program Manager	59	1	1	1	1	1	2	2	2	
Library Specialist	59	5	4	4	3.5	3	2.75	2	2	
Administrative Assistant	59	0.5	0.5	0.5	0.5	1	1	1	1	
Lead Library Clerk	59	0	1	1	1	1	0	0	0	
Library Clerk	59	3	3	3	3	1.5	2.0	2.5	2.5	
Library Aide	59	0	0	0	0	0.5	0.0	0.5	0.5	
Summer Assistants (FTEs)	59	0	0	0	0	0.25	0.5	0.5	0.5	
Total Hewitt Library		11.5	11.5	11.5	11.5	10.25	10.25	10.5	10.5	
City Manager	61	1	1	1	1	1	1	1	1	
Assistant City Manager	61	1	1	1	0	0	0	0	0	
City Secretary	61	1	1	1	1	1	1	1	1	
Administrative Assistant	61	0	1	1	1	0.5	1	1	1	
Executive Assistant	61	1	0	0	0	0	0	0	0	
Intern(s)	61	0	0	0	0	0	0	0	0.5	
Total Administration		4	4	4	3	2.5	3	3	3.5	
		2026	2025	2024	2023	2022	2021	2020	2019	

(continued)

STAFFING PLAN

GENERAL FUND (continued)										
POSITION	Dept	2026	2025	2024	2023	2022	2021	2020	2019	
		Employees	Employees	Employees	Employees	Employees	Employees	Employees	Employees	
Community Development Director	63	1	1	1	1	1	1	1	1	
Community Development Coordina	63	1	1	1	1	1	1	1	1	
Building Development Specialist	63	0	0	0	0	0	0	0	1	
Building Inspector	63	1	1	1	1	1	1	1	1	
Total Community Development		3	3	3	3	3	3	3	4	
Finance Director	64	1	1	1	1	1	1	1	1	
Finance Manager	64	1	1	1	1	1	1	1	1	
Finance Assistant	64	0	0.5	0.5	0.5	0.5	0.75	0.75	0.5	
Finance Specialist	64	0.75	0	0	0	0	0	0	0	
Total Finance Dept		2.75	2.5	2.5	2.5	2.5	2.75	2.75	2.5	
Municipal Court Administrator	65	1	1	1	1	1	1	1	1	
Court Clerk	65	0	0	0	0	0	1	1	1	
Total Municipal Court		1	1	1	1	1	2	2	2	
Human Resources Director	66	1	1	1	1	1	1	1	1	
Total Human Resources		1	1	1	1	1	1	1	1	
Total General Fund FTE Employees		103.75	100.5	100.5	93.5	88.75	84.5	84.25	86.5	
DRAINAGE FUND										
POSITION	Dept	2026	2025	2024	2023	2022	2021	2020	2019	
		Employees	Employees	Employees	Employees	Employees	Employees	Employees	Employees	
Supervisor	12	1.5	0.5	0.5	0.5	0.5	0.5	1	1	
Crew Leader	12	0	1	1	1	1	1	1	1	
Equipment Operator	12	1	0	0	0	0	0	0	0	
Sr. Equipment Operator	12	0	1	1	1	1	1	1	1	
Field Assistant	12	1	2	2	2	2	2	3	3	
Sr. Field Assistant	12	1	0	0	0	0	0	0	0	
Total Drainage Fund FTE Employees		4.5	4.5	4.5	4.5	4.5	4.5	6	6	
UTILITY FUND										
POSITION	Dept	2026	2025	2024	2023	2022	2021	2020	2019	
		Employees	Employees	Employees	Employees	Employees	Employees	Employees	Employees	
Utilities Director	91	1	1	1	1	1	1	1	1	
Utilities Operations Manager	91	1	1	1	1	1	1	1	0	
Crew Leader	91	2	0	0	0	0	0	0	0	
Equipment Operator	91	6	3	3	3	3	3	2	4	
Field Assistant	91	0	3	3	3	3	3	5	4	
Total Utility Maintenance		10	8	8	8	8	8	9	9	
Utilities Analyst	94	0	0	0	1	1	1	1	1	
Customer Service Supervisor	94	1	1	1	1	1	1	1	1	
Customer Service Specialist	94	2	2	2	1	1.5	2	2	2	
Total Utility Billing		3	3	3	3	4	4	4	4	
Total Utility Fund FTE Employees		13	11	11	11	12	12	13	13	
Total Full Time Equivalent Employees		121.25	116	116	109	104.75	101	103.25	105.5	

STAFFING PLAN

POSITIONS /GRADES
ANNUAL BUDGET FY 2025-2026

POSITION	GRADE
Library Clerk (PT 990 hrs)	9
Field Assistant	10
Library Administrative Assistant	10
Communications Specialist	11
Custodian	11
Customer Service Specialist	11
Library Specialist	11
Library Specialist (PT 990 hrs)	11
Sr. Field Assistant	11
Animal Control Officer	12
Community Development Coordinator	12
Crime Scene Tech	12
Equipment Operator	12
General Services Administrative Assistant	12
GS Crew Leader	12
Records Clerk	12
Building Inspector	13
Code Enforcement Officer	13
Finance Specialist	13
Lead Communications Specialist	13
Library Operations Manager	13
Library Program Manager	13
Utilities Crew Leader	13
Court Administrator	14
Customer Service Supervisor	14
Executive Assistant	14
Fleet Mechanic	14
General Services Supervisor	14
Communications Manager	15
Finance Manager	15
Utilities Operations Manager	15
Assistant Chief of Police	16
City Secretary	
Human Resources Director	
Library Director	
Community Development Director	
General Services Director	
Utilities Director	
Finance Director	
Fire Chief	
Chief of Police	
Assistant City Manager	

2025-2026 Salary Schedule
Proposed 2% Cola and 2% Step

Steps		1	2	3	4	5	6	7	8	9	10
Grade 9	<i>Monthly</i>	1,259	1,284	1,310	1,336	1,363	1,390	1,418	1,446	1,475	1,504
	<i>Annual</i>	15,108	15,409	15,717	16,031	16,352	16,679	17,013	17,353	17,700	18,054
	<i>Hourly</i>	\$15.260	\$15.564	\$15.876	\$16.193	\$16.517	\$16.847	\$17.184	\$17.528	\$17.879	\$18.236
Grade 10	<i>Monthly</i>	3,061	3,122	3,185	3,248	3,313	3,380	3,447	3,516	3,587	3,658
	<i>Annual</i>	36,733	37,468	38,217	38,982	39,761	40,557	41,368	42,195	43,039	43,900
	<i>Hourly</i>	\$17.660	\$18.013	\$18.374	\$18.741	\$19.116	\$19.498	\$19.888	\$20.286	\$20.692	\$21.106
Grade 11	<i>Monthly</i>	3,574	3,646	3,719	3,793	3,869	3,946	4,025	4,106	4,188	4,272
	<i>Annual</i>	42,892	43,750	44,625	45,518	46,428	47,357	48,304	49,270	50,255	51,260
	<i>Hourly</i>	\$20.621	\$21.034	\$21.454	\$21.884	\$22.321	\$22.768	\$23.223	\$23.687	\$24.161	\$24.644
Grade 12	<i>Monthly</i>	4,058	4,139	4,222	4,307	4,393	4,481	4,570	4,662	4,755	4,850
	<i>Annual</i>	48,699	49,673	50,667	51,680	52,714	53,768	54,843	55,940	57,059	58,200
	<i>Hourly</i>	\$23.413	\$23.881	\$24.359	\$24.846	\$25.343	\$25.850	\$26.367	\$26.894	\$27.432	\$27.981
Grade 13	<i>Monthly</i>	4,695	4,788	4,884	4,982	5,082	5,183	5,287	5,393	5,500	5,610
	<i>Annual</i>	56,335	57,462	58,611	59,783	60,979	62,198	63,442	64,711	66,005	67,325
	<i>Hourly</i>	\$27.084	\$27.626	\$28.178	\$28.742	\$29.317	\$29.903	\$30.501	\$31.111	\$31.733	\$32.368
Grade 14	<i>Monthly</i>	5,402	5,510	5,621	5,733	5,848	5,965	6,084	6,206	6,330	6,456
	<i>Annual</i>	64,828	66,124	67,447	68,796	70,171	71,575	73,006	74,467	75,956	77,475
	<i>Hourly</i>	\$31.167	\$31.790	\$32.426	\$33.075	\$33.736	\$34.411	\$35.099	\$35.801	\$36.517	\$37.248
Grade 15	<i>Monthly</i>	6,083	6,205	6,329	6,455	6,585	6,716	6,851	6,988	7,127	7,270
	<i>Annual</i>	72,998	74,458	75,947	77,466	79,015	80,595	82,207	83,851	85,528	87,239
	<i>Hourly</i>	\$35.095	\$35.797	\$36.513	\$37.243	\$37.988	\$38.748	\$39.523	\$40.313	\$41.119	\$41.942
Grade 16	<i>Monthly</i>	9,707	9,901	10,099	10,301	10,507	10,717	10,931	11,150	11,373	11,601
	<i>Annual</i>	116,482	118,812	121,188	123,612	126,084	128,606	131,178	133,801	136,477	139,207
	<i>Hourly</i>	\$56.001	\$57.121	\$58.264	\$59.429	\$60.617	\$61.830	\$63.066	\$64.328	\$65.614	\$66.926
Grade		1	2	3	4	5	6	7	8	9	10

*Increase of 2% COLA, effective 10-1-25.

Table of Contents

2025-2026 POLICE CIVIL SERVICE STEP PAY PLAN														
(2080 hrs) POLICE RECRUIT	A													
Hourly Annual Monthly	\$ 24.453 50,863 4,239													
(2080 hrs) POLICE OFFICER	A	B	C	D	E	F	G	H	I	J	K	L	M	
Hourly Annual Monthly	\$ 29,934 62,263 5,189	\$ 30,533 63,508 5,292	\$ 31,754 66,048 5,724	\$ 33,024 68,690 5,839	\$ 33,685 70,064 5,955	\$ 34,358 71,465 6,075	\$ 35,045 72,894 6,196	\$ 35,746 74,352 6,320	\$ 36,461 75,839 6,446	\$ 37,190 77,356 6,575	\$ 37,934 78,903 6,707	\$ 38,693 80,481 6,841	\$ 39,467 82,091 6,841	
	2.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
(2080 hrs) SERGEANT	A	B	C	D	E	F	G	H	I	J	K			
Hourly Annual Monthly	\$ 39,853 82,895 6,908	\$ 40,651 84,553 7,046	\$ 41,464 86,244 7,187	\$ 42,293 87,969 7,331	\$ 43,139 89,728 7,477	\$ 44,001 91,523 7,627	\$ 44,881 93,353 7,779	\$ 45,779 95,220 7,935	\$ 46,695 97,125 8,094	\$ 47,629 99,067 8,256	\$ 48,581 101,049 8,421			
	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%			
(2080 hrs) LIEUTENANT	A	B	C	D	E									
Hourly Annual Monthly	\$ 49,058 102,040 8,503	\$ 50,039 104,081 8,673	\$ 51,040 106,163 8,847	\$ 52,061 108,286 9,024	\$ 53,102 110,452 9,204									
	2.00%	2.00%	2.00%	2.00%	2.00%									

*COLA increase plus Market Rate Adjustments, effective 10-1-25.

2025-2026 FIRE DEPARTMENT STEP PAY PLAN												
(2080 hrs) RECRUIT	R/A											
Hourly	\$ 24.453											
Annual	50,863											
Monthly	4,239											
(2920 hrs) FIREFIGHTER	FF/A	FF/B	FF/C	FF/D	FF/E	FF/F	FF/G	FF/H	FF/I	FF/J	FF/K	
Hourly	\$ 19.532	\$ 19.923	\$ 20.320	\$ 21.134	\$ 21.979	\$ 22.858	\$ 23.316	\$ 23.781	\$ 24.257	\$ 24.743	\$ 25.236	
Annual	57,032	58,174	59,337	61,710	64,178	66,746	68,080	69,442	70,831	72,248	73,693	
Monthly	4,753	4,848	4,945	5,142	5,348	5,562	5,673	5,787	5,903	6,021	6,141	
		2.00%	1.99%	4.00%	4.00%	4.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
(2920 hrs) DRIVER	D/A	D/B										
Hourly	\$ 26.499	\$ 27.030										
Annual	77,378	78,925										
Monthly	6,448	6,577										
		2.00%										
(2920 hrs) LIEUTENANT	L/A	L/B	L/C	L/D	L/E							
Hourly	\$ 28.382	\$ 28.948	\$ 29.527	\$ 30.117	\$ 30.719							
Annual	82,873	84,528	86,218	87,940	89,698							
Monthly	6,906	7,044	7,185	7,328	7,475							
		2.00%	2.00%	2.00%	2.00%							
(2920 hrs) CAPTAIN	C/A	C/B	C/C	C/D	C/E	C/F						
Hourly	\$ 32.256	\$ 32.902	\$ 33.560	\$ 34.230	\$ 34.914	\$ 35.614						
Annual	94,188	96,071	97,994	99,953	101,951	103,991						
Monthly	7,849	8,006	8,166	8,329	8,496	8,666						
		2.00%	2.00%	1.99%	2.00%	2.00%						

*COLA increase of 2% plus Market Rate Adjustments, effective 10-1-25.



APPENDIX A

**Strategic Plan 2025-2030
Created by Department Heads**

City of Hewitt

Five-Year

Strategic Plan

2025-2030

Utility Department

Police Department

Fire Department

Community Development

General Services

Human Resources

Hewitt Public Library

City Secretary



HEWITT

TEXAS

Date: March 27, 2025

To: Mayor and City Council
From: Bo Thomas, City Manager
Subject: Updated Five-Year Strategic Plan 2025-2030

Based upon previous comments and discussions by the Council regarding future planning, I am pleased to provide the Council with this updated Strategic Plan for future discussion, presentation, and collaboration.

This is a continuation of our process that began four years ago to prepare for serving the citizens of the City of Hewitt and assist with future budget development. We call this a strategic plan because it is a combination of a capital improvement plan, staffing plan, service plan, funding source(s) plan, and identification of the lack of funding.

These truly are the thoughts and ideas behind what is potentially "around the corner" in our attempt to be responsive to Hewitt's growth, development, and desirability. Some of these plans are in various stages of development, and some are just beginning to be presented. The City Council gets to interject its thoughts, desires, and direction into this process.

With the implementation of this plan, you will see changes that will affect and benefit the City as a whole in keeping up to date with current regulations and requirements as well as technology.

Please remember this is a working document. The plan in its entirety or any single item can be modified, altered, reprioritized, or dissolved depending on how the Council desires to move the community forward. Also, many items in the plan may take longer than five years to achieve or accomplish.

Thank you for the courage to allow us to share these plans with you. Over the next two (2) Council meetings, you will hear updated presentations from Department Heads regarding their respective plans and have the opportunity to ask them questions about their plan. Should you have any questions or concerns, please feel free to contact me.

Respectfully,



Bo Thomas
City Manager

Utility Department Five-Year Plan 2025



Utility Department

Five-Year Plan

UPDATED 2025

Funding Code	Project Name	Project Description	Estimated Cost
CO/UF	Plant 1 Electrical	Add an emergency backup generator	\$500,000
CO/UF	Sunset, Sunnydale & Redbud	Waterline replacement with fire hydrant additions in conjunction with street project	\$800,000
CO/UF	E. Wall & Briarfield	Waterline improvements in conjunction with street project	\$650,000
CO/UF	New Acres, Peer, & Minute	Waterline replacement with fire hydrant additions	\$800,000
Total Cost of Projects 1-5			\$2,750,000

Alternate Projects	Ivy Lane Street Improvements	Water and Sewer line improvements in conjunction with the street projects	\$1,000,000
	Oklahoma & Travis	Replace the existing sewer VCP with PVC.	\$800,000

Projects Projected for Bond/CO

Estimated Cost

Future	Lift station and force main to divert flow to Central Plant (In design phase)	\$12,000,000

Completed Projects

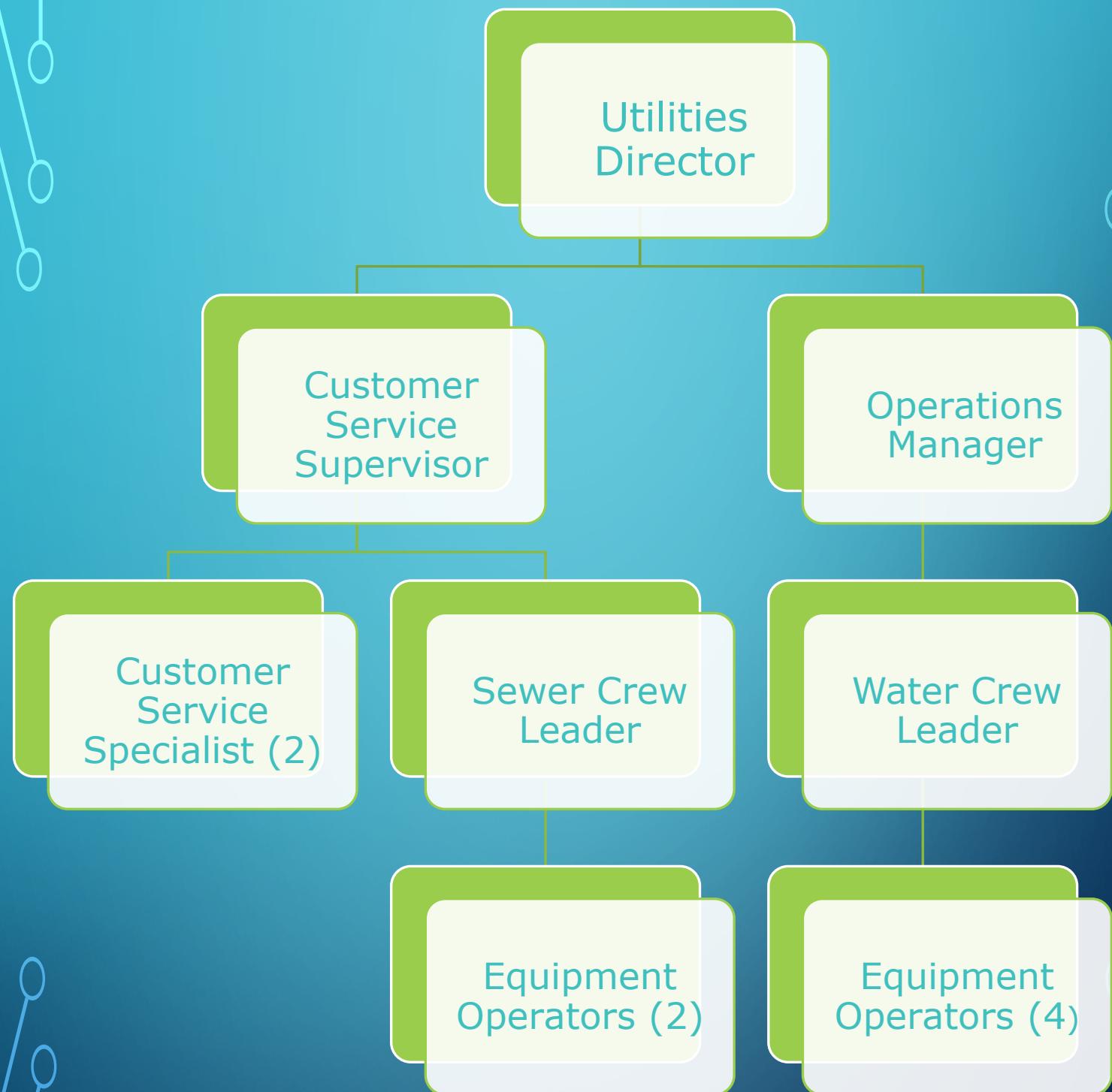
Year Completed

	Phase 1 of the Commerce Plant expansion	2024
	Chaparral, Crescent, & Will Boleman	2024
	Phase 2 of the Commerce Plant expansion	2025



UTILITIES STAFFING PLAN

2025



Five Year Strategic Plan



HEWITT POLICE



Table of Contents

Department Accomplishments.....	Page 2
Council Approved Budgeted Items Completed.....	Page 2
Council Approved Budgeted Items in Progress.....	Page 2
List of Proposed 5-Year Plan Open Projects.....	Page 3
Vacancies and Recruiting.....	Page 3
2025 Update.....	Page 4
Department Reorganization (Completed).....	Page 5
Employee Development.....	Page 5
New PD Organizational Structure Chart.....	Page 6
Communications 2025 Update.....	Page 9
Criminal Investigations 2025 Update.....	Page 12
Field Operations 2025 Update.....	Page 15
Technology/Equipment 2025 Update.....	Page 16
New and/or Updated Projects	
Proposed New Position – Administrative Assistant.....	Page 17
Take Home Vehicle Program UPDATE.....	Page 18
Flock Safety Camera Project.....	Page 19
Combine Code Enforcement/Animal Control Project.....	Page 21

Department Accomplishments 2023-2024

- Full Audit of the property/evidence room completed. All property accounted for.
- Hired and/or completed training of five new officers.
 - One additional police academy recruit committed to Hewitt PD.
 - All authorized sworn positions filled.
- Hired and/or completed training of two new dispatchers.
- Hired Records Clerk to replace retiring employee.
- Completed Department reorganization.
- Collaborated with Institute with Law Enforcement Administration (ILEA) and McLennan Community College to host ILEA Sergeant Academy.
- Officer initiated activity increased 51%.
- Citations increased 269%.
- Completed Memorandum of Understanding with MISD and successfully implemented dispatch services for MISD PD.
- Returned three officers to patrol duties from SRO positions.
- Successfully placed 240 found/impounded animals with non-Waco City shelter locations at a savings of \$320,160 (\$1334/animal) to the City of Hewitt.
- Increased recruitment of sworn personnel to 33 applications and 25 testing for last advertised opening.

Council Approved/Budgeted items completed:

- Department reorganization – budgeted position changes completed.
- New OC Spray and carriers issued to all officers.
- Load-bearing vests issued to all officers.
- IAPro Blue Team, a premier documenting platform for oversight and accountability was installed and is operational.
- PowerDMS Power Ready Field Training Module installed.
- Datapilot cell phone data extraction obtained and installed.
- Radio system upgrade completed improving radio communication quality.
- Radio backup battery system installed preventing radio communication loss during power outages.
- Two unmarked F150 pickup trucks purchased/outfitted and in-service.

Council Approved/Budgeted items in-process:

- Seven marked patrol Ford Explorers set to be delivered in March/April 2025.
- Two interview room audio/video upgrades in progress.
- CAD/RMS Motorola Solutions Flex Suite.

List of Proposed 5-Year Plan Projects

This Five-Year Plan includes the following:

- One New Position: (See page 17)

Section	Title	Previous Position	Estimated Cost	Fund
Administration	Administrative Assistant	N/A	\$53K Plus Benefits	General

- Police Department Take Home Vehicle Program: (See page 18)
 - See page 10 for update.
- Computer Aided Dispatch/Report Management System (CAD/RMS): (See page 16)
- FLOCK Safety Camera Project (See page 19)
- Combining/Cross Training Code Enforcement and Animal Control (See page 21)

Personnel

Vacancies and Recruiting

Personnel:

The Police Department consists of 44 authorized positions. Those positions consist of 31 Sworn officers, nine communication specialists, one records clerk, one evidence/property technician, one animal control officer, and one code enforcement officer.

Current Vacancies: One Communications Specialist (In process of hiring).

City of Hewitt currently employs one recruit attending the police academy, and a second academy recruit, employed by the Army, has signed a conditional officer and will become employed by Hewitt upon his Academy graduation and discharge from the Army. Both are scheduled to graduate the Academy in June 2025.

Personnel Recruitment: Recruitment of sworn officers continues to be a challenge in today's law enforcement environment. Increased law enforcement vacancies are experienced by the majority of departments and agencies throughout the country at all levels of government. There has been a trend in the reduction of standards and minimum requirements in many agencies as one way to address this lack of qualified personnel.

Hiring Process and Recruiting Efforts:

The Hewitt Police Department has not reduced hiring standards. Instead, the Department has implemented additional hiring and recruiting methods:

- Established a Recruiting Team, headed by a sergeant and consisting of two officers, directed to develop and implement new recruiting ideas to focus the recruiting efforts.
- Increased use of social media by “boosting” posts for greater reach.
- Established hiring bonus for TCOLE certified applicants, courtesy of the City Manager and Human Resources Director.
- Developed a recruiting video for distribution on media platforms.
- Attending all regional job fairs.
- Developed relationships with regional colleges to attend university recruiting events.
- Developed relationship with Fort Cavazos and attended reintegration job fair.
- Ride-a-long program for interested candidates.
- Weekly contact with candidates from application to testing date to maintain interest and develop relationships.

2025 UPDATE

The above listed efforts have seen very positive results. Hewitt PD conducted a Civil Service entry test for the vacant officer positions on April 13, 2024, and 20 applications were received. This was a significant increase. A second test was scheduled for October 2024. Recruitment efforts resulted in 33 applications, 25 tested with 20 passing.

Department Reorganization

Reorganization of the Department has been completed.

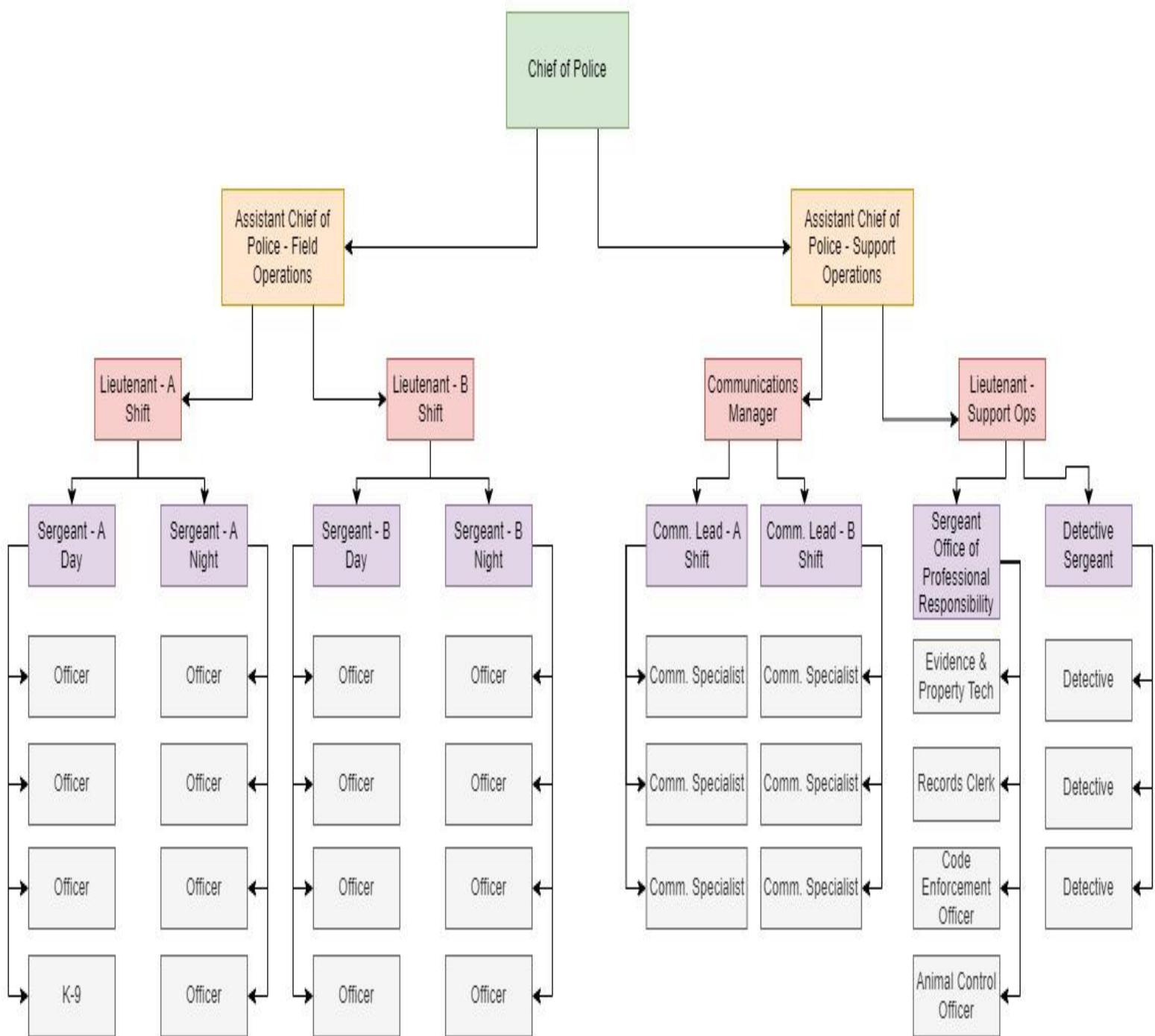
- **Position Conversions:**
 - Lieutenant position to Assistant Chief.
 - Promotional process completed with the promotion of AC Joseph Chavez.
 - One Communications Supervisor to Communications Manager – Misty Gammel.
 - Two Communication Specialist positions to Communication Lead positions.
 - Promotional process completed with the promotion of Communication Leads Lauren Alumbaugh and Arielle Wilson.
- **Department Restructure:**
 - Created Field Operations Division (Patrol) and Support Operations Division.
- **Position Transfer:**
 - Patrol Lieutenant to Support Operations Lieutenant.
 - Commander of Criminal Investigations and Office of Professional Responsibility.
- **Reorganization has provided for:**
 - Appropriate supervisor span of control.
 - Clear chain of command.
 - Clarification of responsibility and accountability.
 - Focused daily workload at the appropriate level.
 - Additional professional growth opportunity for sworn and non-sworn personnel.

Anticipated increases in City population may result in the need for additional officers and the potential for establishing the rank of Corporal/Field Training Officer to maintain appropriate span of control throughout the organization.

Employee Development:

- One police lieutenant completed the Center for American and International Law, Institute for Law Enforcement Administration (ILEA) School of Executive Leadership.
- Four sergeants and one Communications Manager completed the ILEA Sergeants Academy through a Hewitt PD initiative in collaboration with ILEA and MCC which resulted in no registration, room, and board costs to the city, an estimated savings of \$11,500.
- Numerous training opportunities were offered and attended by many non-supervisory staff including non-sworn employees throughout the department.
- Collaboration will continue with ILEA and MCC to bring additional executive, command, and supervisory training courses to the Central Texas Area with Hewitt PD hosting to maximize employee development at a reduced cost.

ORGANIZATIONAL CHART HEWITT POLICE DEPARTMENT



Communications



Between the thin red line and the thin blue line lies the thinnest gold line.

This gold line represents those who rarely are seen but mostly heard.

The calm voice in the dark night; the golden glue that hold it all together. Dispatchers.

Created by Kevin Kleg

Communications Division

The Communications Division is a staffed Public Safety Answering Point (PSAP) which includes all 911 generated emergency calls and text message, non-emergency calls for service/general information, dispatch for both the Hewitt Police and Fire Departments, MISD PD, and Mass Emergency Notification. This section is staffed with one (1) Communication Manager, 2 Leads, and five (6) Communications Technicians. Each position is licensed by the Texas Commission on Law Enforcement Education, requires annual continual licensing education/training, and these positions are considered First Responders. Over the last two years the Department has focused on increasing the staffing level in the Communications section through planning and budgeting to meet the ever-increasing call volume for police, fire and 911 calls for service. Employees currently rotating twelve (12) hour shifts, which assists with staffing this section with two Communications Officers per shift.

Year	CAD Events	On View/ Officer	Call Volume	911 Calls	<u>Annual Statistics</u>
2017	16,432	11,932	4,500	5,211	—
2018	16,814	12,403	4,411	5,579	—
2019	16,228	11,591	4,637	5,191	—
2020	13,312	8,763	4,549	5,051	—
2021	18,802	13,611	5,191	6,042	—
2022	19,668	14,058	5,610	4,631	—
2023	17,508	11,462	6,046	5,050	—
2024	22,610	17,320	5290	4585	—

Five Year Plan Original Five-Year plan information

Staff will continue to monitor the progress of staffing levels over the course of the next planning year. One area of concern is competitive salary and compensation for the personnel in these positions. Over the course of the 2022 Five Year Strategic Plan these positions have become competitive in the marketplace. Many agencies that operate Public Safety Answering Points (PSAP) have begun to recruit certified Communication Technicians through salary and bonuses to fill vacancies. The Department would like to increase the amount of Leadership training for staff, increasing the footprint of the Hewitt Communications section in our area.

As with sworn positions, competition for hiring and retaining communications specialists has become increasingly competitive. The City of Hewitt and Hewitt PD should follow through now on the salary study for the Communications section to continue to retain our highly trained and valued Communications Specialists.

Employees that receive professional training are not only more competent team members; they are more satisfied and productive in their professional lives. Emergency Number Professional Certification is a nationally recognized program and certification for communication specialists. Each Hewitt PD Communications Specialist should receive their certification through this program.

- Proposal – Apply market adjustment for Communication Specialists based upon a market survey to ensure retaining of current staff and improve opportunity for additional quality hiring when

needed. Additionally, increase the over-all training budget for higher level supervisory courses over the next period to increase the knowledge and leadership capacity of this section.

- Market adjustment = TBD
- Training = \$10,000

2025 UPDATE:

The Communications Section has one vacancy. Hiring for the vacancy is in progress and once completed the section will be fully staffed.

Hewitt PD Communications began dispatch services for MISD Police Department, requiring a minimum of two dispatchers at all times when MISD schools are in session. Hewitt PD will be determining the need for any additional staff.

The Communications Department reorganization was completed, providing for a more streamlined span of control and more opportunity for professional growth, mentorship, and succession planning in the communications section with the addition of the Manager and two Lead positions.

Criminal Investigations

Division



Criminal Investigations Division This page consists of the original 5 year plan information.

The Criminal Investigations Division is staffed with one (1) supervisor and three (3) detectives. This section investigates all offenses that are not deemed “On-View” offenses by the Patrol Section and require considerable follow-up and investigation of criminal offenses. This section investigates offenses from the level of Class “C” Misdemeanor up to Capital Felony offenses. The Criminal Investigation Division’s cases are complex and often take considerable time to investigate and gather information for successful prosecution. This section is responsible for the completion of cases, seeking complaints and affidavits for ALL criminal cases at Hewitt PD. These investigators are responsible for the technology aspect of investigation utilizing the Cellebrite digital system, Leads on Line, ACCURINT, and other next generation investigative tools to bring resolution to cases. Investigators are not specialized (i.e. crimes against person, juvenile offenses), but must be ready to investigate a myriad of offenses throughout the year and staff a rotating monthly “On-Call” list.

Annual Statistics

Year	Assigned Cases	Average/Investigator - Annual	Clearance
2017	326	108	151
2018	345	115	184
2019	365	121	101
2020	269	89	44
2021	441	147	419
2022	393	131	357
2023	416	138	319
2024	446	148	513

Five-Year Staffing Plan

The Criminal Investigative Division has been able to navigate through complex cases and produce results every year. The average amount of cases per detective is a consideration when you look at the time and energy many of these cases take to bring to a resolution. In October of 2022 the Department met the goal of adding an additional Detective to this staffing through budget and hiring. There is still a need to add an administrative position in this section to assist with case management and direction of investigations. This would also assist with decreasing the average case amount per investigator in this section.

Proposal

Over the next five years, additional staff consisting of one (1) Lieutenant to this section would provide the needed administrative staffing to provide with additional case management, directions, and leadership that mirrors the Patrol Division. Additionally, the addition of a Lieutenant to the Criminal Investigations Division would further alleviate the average case per investigator issue.

Estimated Budgetary Cost: Estimated \$25,000.00 (promotion of a Sergeant to Lieutenant & Promotion of Officer to Sergeant)

2025 UPDATE:

The reorganization plan developed in 2024 has been completed, resulting in additional oversight and assistance to the CID unit by adding a lieutenant to oversee a portion of the Operations Support Division. This has also aided in improving the overall span of control in the Department.

The return of personnel positions as a result of the creation of MISD Police Department has been completed. Once our remaining two position are filled and training complete, this will allow for consideration of interagency collaboration in the form of potential task force members. This will provide enhanced relationships with other law enforcement agencies, increased investigative capabilities, and provide staff with professional growth opportunities.

Proposal and Budget:

- Upon training completion of new personnel, consider and implement task force memberships = typically no cost.
- Continue to provide advanced training topics to the detective division personnel. Existing training budget.

Field Operations



Field Operations Division

Patrol is the “Backbone” of the organization and considered the strength and structure of all law enforcement. Almost everything the police do is a response to a patrol action or function. Staffing here is crucial. The Hewitt Police Department Field Operations Division provides twenty-four-hour protection, on four (4) twelve (12) hour shifts and is the largest division of the Department consisting of twenty-three (23) sworn Officers. The Division is led by an Assistant Chief. Additionally, there are two lieutenants, 4 sergeants, and 16 officers assigned to field operations and divided into two shifts, each with a day and night crew.

Understaffing may undercut community policing and similar problem-solving efforts. The Hewitt Police Department has been fortunate to continue applying the Community Policing philosophy to its daily response but the relationship between staffing and community policing efforts may not be linear. Problem-solving may be structurally integrated in community-oriented approaches to patrol, response, follow-up, and organizational transparency. The City has seen substantial growth over the last several years, and indicators are this trend will continue as property (houses, commercial) continue to locate in our area.

Most agencies recognize the importance of staffing analysis. All have used some type of analysis to determine personnel needs. Nevertheless, the sophistication of analysis varies considerably given that each agency has a different method to facilitate the processes, prescriptions, and formulas available, as well as a different familiarity with what a proactive planning analysis requires. What constitutes a “staffing analysis” for each agency depends on organizational needs, capacities, time, and resources.

Annual Statistics

Year	Officer Initiated Calls	Traffic Stops	Arrests
2017	11932	2959	429
2018	12403	3317	334
2019	11591	3413	358
2020	8763	2741	304
2021	13582	6982	556
2022	14021	6087	668
2023	11,462	3647	418
2024	17,320	5175	480

This section consists of the original 5-year plan information.

Five Year Staffing Plan

The patrol Division is by far the most active subset of the organization providing service 24/7/365. There is no service that we provide without it beginning by an officer employed by the Patrol Division. Over the last decade the Hewitt Police Department has added seven (7) sworn Officer positions to staff, three (3) of these positions were supplemented by the School Resource Officer partnership with Midway ISD, four (4) Full time Officer positions have been added to the Patrol Division since 2009. Along with Staff comes additional tangibles that are required for employment and service delivery i.e. equipment and transportation with the addition of staff.

Proposal

Over the next five years, additional staffing of three (3) additional sworn Officer positions will adequately cover the Patrol Division with personnel to cover the proactive nature of community policing – allowing time to solve problems, protect the expected future growth (residential and commercial), and cover the shift relief differential. Additional Patrol vehicles will have to be purchased with the additional staffing as we currently only have enough

units to stagger the rotation of use, and keep them from being used “back-to-back”. Additionally, staff will conduct a salary survey to meet the demands of the market adjustments that area agencies have made to increase recruitment and retention.

Estimated Budgetary Cost: Personnel (includes equipment) - \$250,000.00 Vehicles - \$204,510.00

TOTAL (\$454,510.00)

2025 UPDATE

2024 included the hiring or training completion of five sworn officers. Currently there are no vacancies in the Department. One officer is currently in Field Training. Our final two vacancies are currently attending the MCC Training Academy. One has been hired by the City, the other is currently an employee of the Army while attending the Academy, and is slated to retire after a twenty-year career from the Army upon Academy graduation. He currently lives in the City of Hewitt, has signed a conditional offer of employment with Hewitt PD, and is expected to hire on as a city employee after graduating from the Academy and receiving his honorable discharge from the Army.

Fully staffed and with the return of three positions related to the creation of the MISD Police Department, Hewitt PD will be adequately staffed for the next few years. However, the expected future growth of the city may require a minimum of an additional three officers in the near future.

The Department reorganization mentioned in the previous year update to the Strategic Plan has been completed.

Impactful supervisor leadership training was successfully implemented and will continue:

- One lieutenant graduated from the ILEA Executive School of Leadership.
- Five Sergeants graduated from the ILEA Sergeants Academy.
- Continue to fund impactful supervisor leadership training.

Estimated Budgetary Cost: Patrol Specific

- Training - \$15,000.

Technology /Equipment

This page consists of the original 5-year plan information.

Over the last twelve years the City of Hewitt and the Hewitt Police Department have been very fortunate to receive much needed technology through State and local grants as well as the budgetary process. The Hewitt Police Department has been fortunate to have digital video cameras installed in marked patrol vehicles for over fifteen years and digital body cameras for all sworn personnel for the last five years. The Police Department was fortunate in 2010 to replace an aging computer aided dispatch and record management system with a current and advanced system that allowed the organization to transition to Incident Based Reporting system now required by the Federal Bureau of Investigation for reporting all criminal incidents.

These systems have served the organization well, but since their implementation, more advanced platforms have emerged, allowing for integration of systems, ease of access, and modern security for information sharing.

Five Year Plan - Proposal

Over the next five years the Hewitt Police Department will seek to update the current Computer Aided Dispatch and Records Management (CAD/RMS) system that manages all data in the Hewitt Police Department. The current system has been in place for thirteen years and there has been little advancement in the capability of the current software. The current CAD/RMS system has been beneficial to the organization, but we require updated advancements to keep up with the current crime trends and requirements as a licensed organization.

Estimated Budgetary Cost:

CAD/RMS replacement - \$500,000.00

2025 UPDATE:

- Six of seven marked Ford Explorer patrol vehicles have arrived and are completing upfitting to include radios and cameras. They will be complete and in service before May 2025.
- Two unmarked Ford 150 4WD vehicles received and in service.
- New OC (pepper) Spray received and issued to all sworn personnel.
- Load-bearing vests received and issued to all sworn personnel.
- IAPro Blue Team Software implemented.
- Power Ready Field Training software implemented.

CAD/RMS Project

The CAD/RMS replacement project continues. Council has approved the CAD/RMS purchase, and Motorola Solutions Flex Suite was the selected process. Go-live with the new system is expected to take 12-18 months. Funding through unrestricted funds. Server room expansion project associated with the new CAD/RMS system is underway.

New and/or Updated Projects

One New Position – Administrative Assistant

Police Department Administration has for several years been operating without an Administrative Assistant. This position was removed in the past to provide for a Property/Evidence Technician. Work associated with the responsibilities of an Administrative Assistant is being handled by the Assistant Chiefs. The administrative functions and oversight responsibilities associated with operating a modern, accredited police department have increased and will only continue to grow as the law enforcement profession progresses with new policies, procedures, and laws created and mandated by TCOLE and state and federal governments. The addition of an Administrative Assistant would increase efficiency within the Department, with the community, and allow the Assistant Chiefs to increase oversight of their respective divisions.

- Administrative Assistant - \$53K plus benefits – General Fund

Take Home Vehicle Program

Departments around the nation are experiencing difficulty obtaining suitable police patrol vehicles. There is a shortage nationwide that does not appear to be ending in the near future. Orders of new vehicles are routinely taking over one year to fulfill. In fact, Hewitt PD has experienced a recent delivery time of approximately two years to obtain our most recent vehicle orders.

Studies have been completed related to the benefits of police officer take home vehicle programs, such as one done in 2010 in St. Petersburg, Florida, that identified the following benefits:

- A large maintenance cost savings due to officers having personal ownership of the vehicle that averaged \$7,650 in repair savings over the life of each vehicle.
- A longer life expectancy of the vehicle due to the above factors, that added 2-5 years of vehicle service time.
- Quicker response time to emergency situations when called in while off duty.
- Improved recruitment and retention of officers.
- It has also been reported the community perception of safety is enhanced due to the increased presence of law enforcement vehicles in the neighborhoods.

Information reviewed indicated an assigned vehicle policy is less expensive than a purely pooled vehicle policy or even a modified pooled vehicle program where specific personnel have assigned vehicles. This savings was indicated in both the short-term and long-term.

This program should be initiated due to the difficulty in obtaining appropriate police vehicles coupled with the cost-savings and benefits of officer recruitment and retention.

2025 UPDATE:

It was reported in the previous Five-Year Strategic Plan that it would require the addition of seven (7) patrol vehicles over the next several years to implement this program in full.

Due to procurement issues stated above, Hewitt PD reevaluated the vehicle budget request made for this fiscal year. Through the City Manager with City Council approval, the Department is completing an alternative vehicle purchase that includes seven (7) marked patrol Ford Explorers, resulting in more vehicles for less funds than originally budgeted. Delivery is scheduled March and April of 2025.

With the acquisition of these seven vehicles, the Department will have enough vehicles to implement the Take Home Vehicle Program. The Take Home Vehicle Program including policy and procedure is in development for presentation and consideration by the City Manager, for possible presentation to City Council in the coming months.

Hewitt PD conducted a review of the current patrol fleet of vehicles with an eight (8) year outlook on replacement needs, comparing our current pooled vehicle program to a Take-Home Vehicle program.

Under current practice of pooled vehicles, patrol vehicles generally last four to five years before needing to be replaced. Per the study cited above, take-home vehicle programs add between two to five years to the life of a vehicle. Using a conservative estimate when averaging the number of vehicles required to be purchased per year to sustain the fleet, a take-home vehicle policy would reduce the number of vehicles required to be purchased each year by one. At a cost of \$97,801 per fully equipped patrol unit, over an eight-year period the city would realize an estimated savings of \$782,408 plus an estimated \$7650 in repair savings over the lifetime of each vehicle.

See below estimated replacement chart:

Cost Breakdown Over 8 Years

Year	Take-Home Program (3 Vehicles/Year)	Current Program (4 Vehicles/Year)
1	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
2	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
3	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
4	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
5	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
6	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
7	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
8	\$293,403 (3 vehicles)	\$391,204 (4 vehicles)
Total (8 Years)	\$2,347,224	\$3,129,632

Budget: Savings of \$782,408 in vehicle costs.

Savings of \$168,300 in maintenance costs (\$7650/per vehicle (22)).

Flock Safety Camera Program

The Flock Safety Camera Program refers to a network of license plate reader cameras that help law enforcement identify vehicles and solve crimes. The cameras read license plates and other vehicle characteristics by taking photos of the plates and vehicles. The cameras cross-check the photos against state and federal records, helping law enforcement to identify suspect vehicles involved in criminal activity such as robbery, kidnapping, missing persons, thefts, and vehicles listed as stolen or connected with wanted persons.

Flock safety cameras can be mounted on manufacturer-supplied poles, or affixed to existing lampposts or telephone poles. They can be powered by solar panels and rechargeable batteries, and operate 24/7 in any weather.

The cameras are strategically placed at entry/exit locations to the city, as well as at some major intersections to assist with tracking the direction of identified suspect vehicles.

Flock Safety also offers live-feed capable video cameras that can be placed in strategic locations, such as City parks.

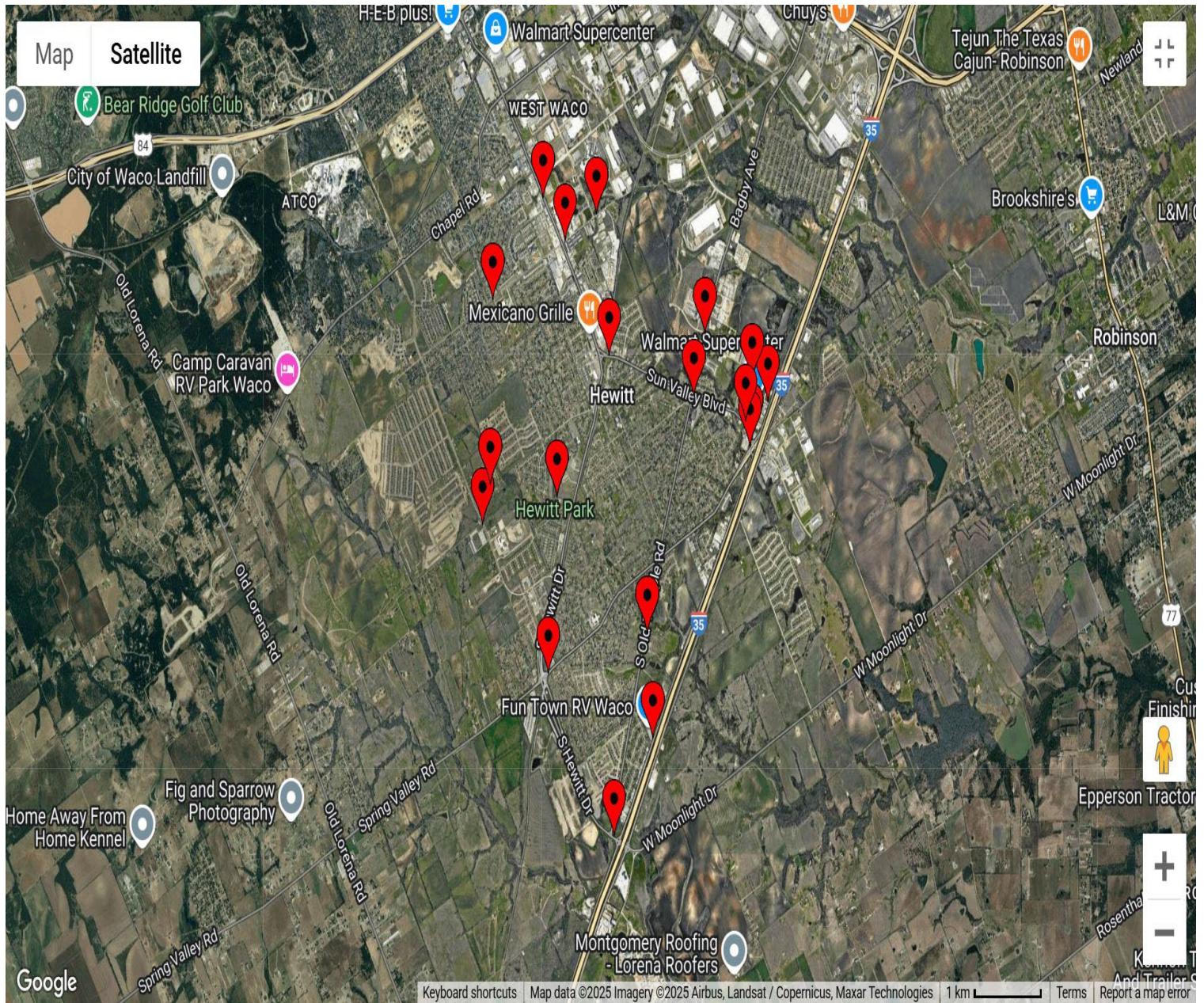
Flock Safety cameras are currently being used prolifically throughout the United States, including major metropolitan areas such as the Dallas/Fort Worth metroplex, as well as other local areas including Temple and Belton. All Flock cameras are connected to the cloud and allow agencies to connect identified suspect vehicles with other geographical locations where they have been picked up by cameras in those other areas.

Flock Safety cameras have been credited by some law enforcement agencies as helping to reduce crime by over 70 percent.

The Hewitt Police Department proposal for installing Flock Safety cameras within the City of Hewitt includes the following:

- 17 Flock Safety Falcon Cameras;
- 2 Flock safety Solar LPR and Video Fixed Cameras (one for each city park);
- Flock Safety Essentials Software
- Installation and service fees
 - Cost: Year 1 installation and equipment fee: \$78,750.00
 - Annual Recurring cost: \$61,000.00

Proposed camera locations can be seen on the map on the following page.



Combine Code Enforcement and Animal Control

The City of Hewitt has experienced an increase in both code enforcement and animal control related issues. Below is a chart containing the statistics from the last four years related to Code Enforcement (VCO) and Animal calls, which increased significantly between 2021 and 2024. This proposal addresses the Department's need to meet the demand of the increased activity without the addition of full-time personnel. Additionally, this proposal provides an opportunity to prepare for further increases in these areas and increase efficient service to community by combining the Code Enforcement and Animal Control areas and cross-training the personnel. This would allow the continued response to citizen requests in both areas of concern when one of the staff members is out on vacation or medical leave. Additionally, there is currently no room for personnel growth or advancement in these positions. The implementation of this proposal would allow for additional employee development and responsibility, increased salary and job satisfaction, while not incurring the cost of salary and benefits for additional full-time employees.

YEAR	VCO Total Calls	Animal Total Calls
2021**	564	640
2022**	704	672
2023**	850	953
2024	1699	1572

Statistics for Code Enforcement and Animal Control began being tracked in 2024.

**Statistics for years 2021-2023 were pulled from CAD and are likely somewhat higher than shown above.

- Budget
 - Licensing/certification for staff - \$700.00
 - Association memberships - \$110.00
 - Training for staff – Total of 18 hours Continuing Education courses - \$1000
 - Salary increases for additional licensing and responsibilities. TBD

Hewitt Fire Department



Five Year Plan

2025-2030



Fire Department Vision and Five Year Strategic Plan

The Desire to Serve, the Courage to Act, the Ability to Perform.

The mission of the Hewitt Fire Department is to provide the highest quality protection to preserve the lives and property of the citizens of Hewitt. Through training, education, fire prevention, and respect for our citizens we will accomplish this mission. We strive to serve as positive role models through community involvement and activities.

Over the next five years the Hewitt Fire Department has several opportunities to better serve the community and pursue our mission. These opportunities will be laid out in this five-year plan to facilitate the planning process and to ensure that the city can continue to grow and serve the needs of our community. The main opportunities fall under the addition of our second station to cover the city to the east of the railroad tracks and the current lack of appropriate numbers of personnel responding to fire scenes.

With the current construction and expected opening of the new station in Early summer 2026, we foresee needing to increase staffing from the current 7 personnel per shift (5 minimum), to 10 on-duty (8 Min) personnel per shift (9 total additional positions). This additional staffing would help us get closer to the National standards for fire calls and allow crews to respond to simultaneous emergencies that occur in different areas of the city. An increase in personnel is also required when responding to emergencies in buildings that occupy a much larger footprint than the department has historically been responsible for protecting (ie. Wal-Mart, Atwoods, Fed-ex as well as multiple 2-3 story apartment complexes.)

The National Fire Protection Association outlines both the number of personnel responding to a fire (15 on First Alarm) and the average response time for the first arriving fire suppression unit (4 Min). The City of Hewitt's current fire staffing is 21 total operations level personnel with 5 minimum per shift. The addition of Station 2, appropriate staffing of personnel and the use of mutual aid will bring the Fire Department closer in line with these national standards.

We currently staff one 1 fire engine with three 3 personnel and one 1 ladder truck with two 2 personnel. The goal of the department is to increase these numbers to 2 fire engines with 3 personnel each as well as the 1 ladder truck with 2 personnel. This goal would establish a minimum on duty staffing of 8 personnel. An additional 2 Fire Fighter positions per shift would be needed to cover vacation time, sick time and training. This would bring the full shift staffing number to 10. This additional station and personnel will also need to be accompanied by additional command and control measures. The addition of 1 Lieutenant for Station 2 and 2 additional Driver/Engineers per shift would allow for continuity within the ranks to support the command structure. This would also allow for faster and more effective emergency response and increase safety for not only the citizens but the firefighters as well. The increase in call volume over the years has also resulted in an increase in overlapping calls, this additional staffed unit will ensure there is appropriate staff available to respond to emergencies even when crews are already operating on an incident.

While the number of fire calls grows within our city and we continue to add new employees, with many coming straight out of academies, we are going to see a growing need to be able to train and sharpen our crews' skills. Fighting a fire is an extremely high risk yet low frequency event that sets the stage for injuries while working in a very hazardous environment. The addition of a small training building on the Station 2 property would allow for frequent and practical use without sending crews outside the city to train for these types of events. There is not a better and safer way to prepare for a firefighting event than to be able to participate in hands-on practical skills, drills and training.

As the city continues to grow, so does the need for a dedicated position to cover Fire Marshal and other administrative duties. The growing need for fire inspections, plans reviews and educational programs drives this demand. These operations will need a dedicated position to ensure they are accomplished in a timely manner. This position will need to be considered in the future as the city and department continue to grow. With the growth of the department, we will also see the need for an administrative assistant to track personnel training hours and requirements, and schedule events, training, inspections and fire prevention.

Listed below are projected projects and concerns for consideration over the next 5 budget years.

2025-2026 PROJECTS	COST	FINANCING
Continued Staffing for Station #2 (4.5 FTE) ¹ (3 in Oct and 3 in April)	\$369,000	Budget/General/Grant
Reclassify Positions for 3 LT and 6 Dr/Eng at Sta 2	\$63,000	Budget/General Fund
Department NFPA 1582 Physicals	\$16,000	Budget/General fund

2026-2027 PROJECTS	COST	FINANCING
Complete Staffing for Station #2 (3 FTE) ¹	\$246,000	Budget/General/Grant
Bunker Gear Replacement Plan	\$18,000	Budget/General fund

2027-2028 PROJECTS	COST	FINANCING
Texas Best Practice Certification *	\$3,000	Budget/General Fund
Replace FD Utility Truck (Command?) *	\$60,000	Budget/General Fund
Consider Replacing Brush 1 Cab & Chassis *	\$70,000	Budget/General Fund

2028-2029 PROJECTS	COST	FINANCING
Assistant Chief / Fire Marshal	\$130,000	Budget/General fund
Assistant Chief / FM Vehicle	\$50,000	Budget/General fund
Replace Brush 2 Cab & Chassis *	\$70,000	Budget/General Fund

2029-2030 PROJECTS	COST	FINANCING
Consider Truck 1 Replacement *	\$1,225,000	Bond Funding
Administrative Assistant	\$61,000	Budget/General fund
Training Building and Props at Station 2 *	\$375,000	Grant Funding/ General Fund

* Indicate a one-time cost and not an increase to the operating budget.

¹ Indicate timetable and cost may be influenced by alternative funding sources.



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Community Development

Five Year Plan

2025- 2030

The premise of this five-year plan is to do more with what we currently have. Therefore, this plan assumes that the department's budget dollars as well as staffing will be maintained at current levels for the next five years. The plan prioritizes the work needed over the next five years in a way that creates effectiveness through staff training and efficiencies through process management.

Purpose/ Mission

The Community Development Department exists to encourage economic growth in a progressive community environment and facilitate the land development process in the City of Hewitt by:

- 1) focusing resources on comprehensive planning activities and supplying unparalleled pre-development services;
- 2) applying the highest standards of health, safety and construction industry practices;
- 3) attracting and retaining high quality businesses that create sustainable employment and strong revenue streams for the overall purpose of improving the quality of life for the citizens of Hewitt

Planning Division

The priorities for the first three years will be amending existing codes and ordinances to clarify and update. By doing this, it will lead to efficient and predictable interpretations of the ordinances and reduce staff and applicant frustrations with the ordinances as well as create efficiencies through process and procedure manuals. Our staff will be able to develop and train on new ordinances and processes. [For the last couple of years, we have been in the process of updating the Comprehensive plan. At this time, we are about 80 to 85 percent complete and hope to be finished with the update this year.](#)

This investment will reduce the time involved in customer service and current development processes allowing more time for community outreach and long-range planning in years four and five.

Ideas for creating efficiencies in the future

- 1) Utilize outside assistance to write ordinance drafts only. This will not only save staff time; it will cost less than hiring the consultants to conduct/attend meetings.
- 2) Instead of organizing separate public input meetings, we can utilize community get-togethers such as Chamber Luncheons, City Events, etc.

Building Inspections Division

The priorities for the first three years will be creating efficiencies through process and procedure manuals, staff development and training, and website updates. [This process was started last year with the updating of our permit software and web page updates. This year we have started implementing updates to the building codes and getting our permit software online\(Target date is May 2025 to have this software active and in use..](#)

This investment will reduce the time involved in customer service, community outreach and Certificate of Occupancy processes, allowing more time for processing permits and conducting construction management in years four and five.

Ideas for creating efficiencies in the future

- 1) Create user-friendly graphics, templates, and instructions for the development guide, reports and newsletters that will enhance customer service and reduce time spent explaining the requirements and procedures to citizens and developers.
- 2) Continuing improvement upon the Building Inspectors access to data and report-writing in the field. Eventually, this should be tied to the city permit software in a way that will provide contractors with immediate inspection results. [\(Has been in use since March 2022 with continuing success\)](#)



Summary and Conclusion

The Community Development Department's objective is to assist in making the City of Hewitt the best place to live, work, and play by planning, managing, and enhancing the growth and development in the city. We are committed to providing prompt, accurate, consistent, and fair services in a friendly manner. Further, we strive to encourage a forward-thinking community environment and facilitate the land development process in a consistent, fair, and impartial manner.

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General Services

General Services/ Building and Fleet Maintenance

The mission of the City of Hewitt General Services Department is to oversee the Street, Drainage, Parks, Fleet, and Building maintenance departments and do so in an organized and fiscally responsible manner. This 5-year plan includes updates on staffing and future ideas or plans to help facilitate the city's growth. The General Services **budget** currently has the following staff positions:

- 1- Director General Services
- 1- Custodian
- 1- Fleet Mechanic

The General Services Department in its entirety currently consists of 16 employees.

RED IS PROGRESS, GREEN IS NEW

5-YEAR PLAN 2025

	Description	Estimated Cost	Financing
Additional Staffing			
Custodian	Employee to clean city facilities COMPLETED		N/A
Building Maintenance Tech	Employee to perform building maintenance and assist custodian when needed.	\$51,995	TBD
Assistant Fleet Mechanic	Employee to assist Fleet Mechanic in daily duties	\$51,995	TBD
City Hall/Library Landscaping Improvements	Landscaping and mulch improvements	\$8500.00	Budget
Public Safety Landscaping Improvements	Landscaping and mulch improvements	\$6500.00	Budget
	Total General Services 5-Year	\$118,990.00	

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Parks

It is the mission of the Parks Department to develop and maintain City of Hewitt Parks and Properties in such a way that is beneficial to City of Hewitt residents in a financially responsible manner. The Parks Department currently has the following staff positions:

- 1- General Services Administrative Assistant
- 1- Parks, Streets, Drainage Supervisor
- 1- Parks Crew Leader
- 3- Parks Field Assistants

RED IS PROGRESS, GREEN IS NEW OR FUTURE PROJECTS

5-YEAR PLAN 2025

Description	Estimated Cost	Financing
Project Warren Park: Year 1: Treeline clearing Year 1: Pond Expansion Year 1: Hike and Bike Trail Year 2: Overflow Parking Year 2: 25 Hard Wood Trees Year 2: 4 Shaded Benches Year 2: 4 Shaded Tables Year 2: Parking Lot Crack Seal Year 3: Parking Slurry (old section) Year 3: Parking lot striping (old) Year 3: 3 Non Shaded Benches Year 4: Pond fountain Year 4: Sports Field Construction Year 4: Toddler Play Equipment Year 4: Stock Ponds with Fish Year 5: LED solar lighting track/pond Year 6: Exercise Equipment Year 4: 140'x30' Pavilion (pond area) Year 5: Pond Pavilion plumbing/elect Year 6: Basket Ball/ Tennis Court Year 7: Pond area Playground	\$2000.00 \$2000.00 \$2500.00 \$3500.00 \$3500.00 \$25,600.00 \$25600.00 \$14,000.00 \$2000.00 \$2400.00 \$3000.00 \$3500.00 \$15,000.00 \$10,000.00 \$5,000.00 \$10,000.00 \$30,000.00 \$90,000.00 \$25,000.00 \$75,000.00 \$80,000.00	N/A N/A N/A N/A N/A purchased purchased purchased purchased purchased purchased purchased purchased purchased purchased purchased N/A Purchased Purchased Purchased Purchased Budget Budgeted Budget Budget Budget budget
	Estimated Project Total:	\$225,000.00
Project Hewitt Park: Year 2: Parking Lot Crack Seal Year 6: Toddler Play Equipment Year 3: Parking Lot Slurry (all) Year 3: Parking lot striping (all) Year 7: 40'x30' Pavilion (track area) Year 8: Track Pavilion plumbing/elect	\$3,500.00 \$12,000.00 \$14,000.00 \$2000.00 \$80,000.00 \$65,000.00	Possible Budget Purchased Purchased TBD TBD

Year 8: Creek crossing (bridge)	100% COMPLETE, 3 crossings	\$30,000.00	Budget
	Estimated Project Total:	\$157,000.00	
Additional Staffing: 1—Field Assistant	COMPLETED	\$50,000.00	N/A
	Total Parks 5 Year:	\$382,000.00	

HEWITT

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Street Dept

Street Department

The mission of the City of Hewitt Street Department is to develop and maintain Hewitt Streets in an organized and fiscally responsible manner. This 5-year plan includes street reclaims, drainage improvements, and general preventative maintenance. The Street Department currently has the following staff positions:

- 1- Streets, Parks, Drainage Supervisor
- 1- Crew Leader
- 2- Street Field Assistants

RED IS PROGRESS, GREEN IS NEW OR FUTURE PROJECTS

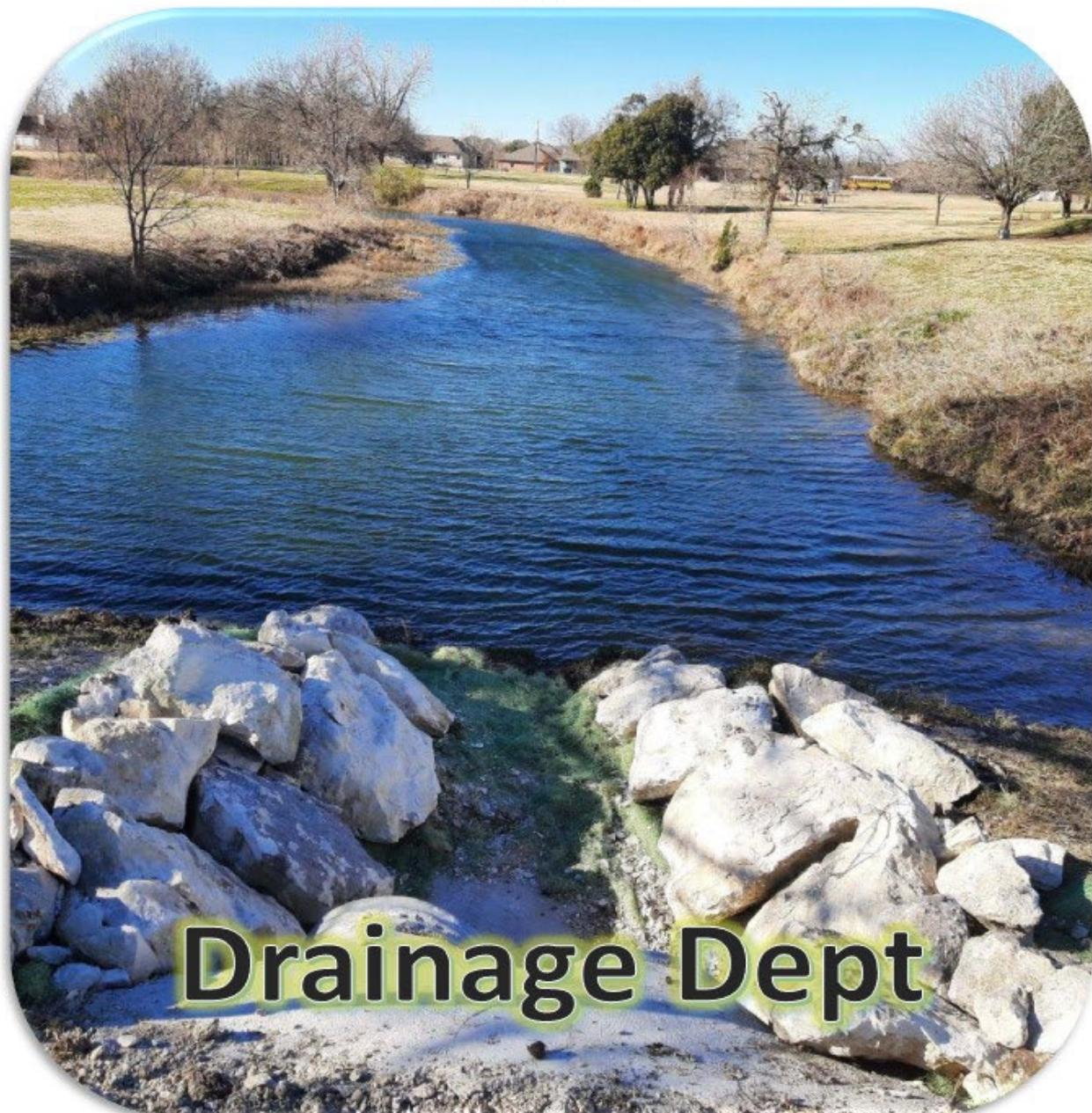
5-YEAR PLAN 2025

Description		Estimated Cost	Financing
East Warren Street	100% Complete		
	Estimated Project Total:	\$366,190.00	
1. Chapparal Rd, 2. Will Boleman 3. Crescent St	100% Complete		Bond funds or reserves
	Estimated Project Total:	\$588,049.00	
1. E. Wall 2. Briarfield	The project has been bid		Bond funds
	Actual Project Total:	\$402,045.00	
1. Boleman Drive 2. Hillside Drive	Reclamation/reconstruction	(Old estimates)	TBD
	Estimated Project Total:	\$314,508.00	
1. Sunny Dale Dr 2. Sunset Dr	Reclamation/reconstruction is to be performed along with utility work.	(Old estimates)	TBD
	Estimated Project Total:	\$165,000.00	
1. Minute 2. Peer 3. New Acres	Reclamation/reconstruction to be performed along with utility work	Miles is getting estimates	
	Estimated Project Total		TBD
Alliance Parkway (I- 35 to Legacy)	Reconstruct roadway out of concrete		
	Estimated Project Total	\$903,357.16	TBD
Texas Avenue	Spot repaired and slurry sealed		
	Estimated Project Total:	\$775,684.00	
Ivy Lane	The Street was been moved to the slurry list, and has been crack-sealed spot repaired and micro-surfaced.		
	Estimated Project Total:	\$744,500.00	
Crack Sealing 1. Year 2. Year	Preventative Maintenance YEAR 1 100% COMPLETE YEAR 2, 100% COMPLETE	\$50,000 \$50,000	Annual budget

3. Year	YEAR 3, 100% COMPLETE	\$50,000	
4. Year	YEAR 4, 100% COMPLETE	\$50,000	
5. Year	YEAR 5, 75% COMPLETE	\$50,000	
6. Year		\$50,000	
7. Year		\$50,000	
8. Year		\$50,000	
9. Year		\$50,000	
	Total Crack sealing:	\$250,000.00	
Slurry Sealing	Preventative Maintenance		
1. Year	YEAR 1 COMPLETE	\$125,000	
2. Year	YEAR 2 COMPLETE	\$125,000	
3. Year	YEAR 3 COMPLETE	\$125,000	
4. Year	YEAR 4 COMPLETE	\$125,000	
5. Year	YEAR 5 STREETS IDENTIFIED	\$125,000	
6. Year		\$125,000	
7. Year		\$125,000	
8. Year		\$125,000	
9. Year		\$125,000	
	Total Slurry Sealing:	\$625,000.00	
Additional Staffing			
1 Field Assistant	100% COMPLETE	\$50,000.00	N/A-operating budget
	Total Additional Staffing:	\$50,000.00	
	Total Streets 5 Year:	\$2,450,549.00	

HEWITT

TEXAS



Drainage

The mission of the City of Hewitt Drainage Department is to develop and maintain Hewitt drainage systems in an organized and fiscally responsible manner. This 5-year plan includes drainage improvements and general preventative maintenance. The Drainage Department currently has the following staff positions:

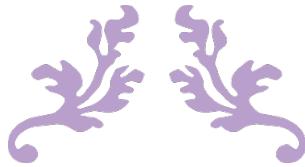
- 1- Drainage, Parks, Streets, Supervisor
- 1- Crew Leader
- 1- Equipment Operator
- 2- Field Assistants

RED IS PROGRESS, GREEN IS NEW

5-YEAR PLAN 2025

	Description	Estimated Cost	Financing
208/212 Cross Country	Drainage channel improvements 100% COMPLETE		
	Project Total:	\$57,611.00	
East Warren Street	Drainage and curb improvements (part of the street project) 100% Complete		
	Project Total:	\$188,360.00	
1. Chapparal Rd 2. Will Boleman Dr 3. Crescent St	Curb removal and replacement or addition 100% Complete		Bonds/reserves
	Project Total:	\$329,045.00	
1. E. Wall 2. Briarfield	Installation of curb and gutter Project has been bid and approved by council		Bonds/reserves
	Project Total:	\$234,005.00	
Texas Avenue	Curb removal and replacement CURB REPAIRED, STREET CRACK AND SLURRY SEALED TO PROLONG LIFE, 100% COMPLETE		
	Project Total:	\$10,500.00	
Castleman Creek	Brush and silt removal, erosion control Section through Hewitt Park complete Additional sections to be identified		Budgeted
	Project Total:	\$4,000.00	
Neely Drainage Channel	Neely Drainage Channel Concrete Improvements		TBD
	Estimated Project Total	\$674,701.00	
Hidden Meadow Channel	Hidden Meadow drainage channel concrete improvements		TBD
	Estimated Project Total	\$669,350.00	
Houston Street Channel	Clean out channel that runs behind Houston Street, replace undersized concrete horns 100% Complete		Budgeted
	Project Total:	\$4000.00	

Boleman Reclamation	The drainage portion of street work to be performed on Boleman		
		\$77800.00	
East Lindenwood Creek	Brush and silt removal, erosion control		
	East Portion 100% Complete	Project Total:	\$4,000.00
Curb repair 1. Year 2. Year 3. Year 4. Year 5. Year 6. Year 7. Year 8. Year 9. Year	Curb repair and replacement, Citywide Year 1 100% COMPLETE Year 2 100% COMPLETE Year 3 100% COMPLETE Year 4 100% COMPLETE Year 5 Curbs needing repaired have been identified	\$25,000 \$25,000 \$25,000 \$25,000 \$25,000 \$25,000 \$25,000 \$25,000 \$25,000	Budgeted
	Total Curb Repair:	\$125,000.00	
Box & Culvert Cleaning 1. Year 2. Year 3. Year 4. Year 5. Year 6. Year 7. Year 8. Year 9. Year	Preventative Maintenance and cleaning of drain boxes and culvert piping. Year 1 100% COMPLETE Year 2 100% COMPLETE Year 3 100% COMPLETE Year 4 100% COMPLETE	\$4000.00 \$4000.00 \$4000.00 \$4000.00 \$4000.00 \$4000.00 \$4000.00 \$4000.00 \$4000.00	Budgeted
	Total Box and Culvert Cleaning:	\$20,000.00	
	Total Drainage 5 Year:	\$1,804,856.00	



HUMAN RESOURCES

5-Year Strategic Plan





HUMAN RESOURCES DEPARTMENT

5-YEAR PLAN

The Human Resources Department's mission is to develop, implement, and support programs and processes that add value to the City of Hewitt and its employees, leading to improved employee welfare, empowerment, growth, and retention.

The Human Resources Department's objective is to update the City on standards-based processes and compliance in the next five years.

HUMAN RESOURCES INFORMATION SYSTEM

A Human Resources Management System would provide practical and innovative solutions to technology services, workforce information administration, and equitable classification/compensation of positions through the effective governance and oversight of the City's Human Management Systems and programs for departments and employees.

Purchasing a Human Resources Management System would combine multiple used platforms into one, making it easier for employees to find information. Also, adding an online onboarding process will increase pre-employment engagement with applicants.

2023 UPDATE: Ongoing research on various software that addresses all the organization's needs.

2024 UPDATE: Two providers have met our expectations after re-evaluating the organization's need for a Human Resources Management System. Both providers' estimated costs are between \$25,000 and \$30,000 annually. The HRMS will include onboarding, performance evaluation, and an employee portal.

2025 UPDATE: Implemented ApplicantPro for an applicant tracking system and onboarding.

COMPENSATION

In FY 2022/2023, the City Council approved a 5% COLA and a 2% step increase.

In FY 2023/2024, the City Council approved a 4% COLA, a 2% step increase, and an 8%- 11% market adjustment for civil service employees.

In FY 2024/2025, the City Council approved a 3% COLA, a 2% step increase, and a 6% - 13% market adjustment for Field Assistants and 4 Department Directors.

COMPENSATION STUDY

The benefits of a compensation study are analyzing internal and external data to determine if the City is paying employees equally for their essential job duties. An extensive compensation study plan would allow the City to meet salary goals around pay equity and other critical factors with retention and recruitment.

The estimated compensation study costs between \$20,000 and \$40,000.

BENEFITS

DEPENDENT INSURANCE PREMIUM CONTRIBUTION

The City of Hewitt covers the employee health insurance premium from 95% to 100%. Currently, employees pay the entire premium cost for their dependent health insurance. Covering dependent insurance costs could be a recruitment tool. I am proposing a flat fee of \$300 for an employee plus family and \$150 for an employee & children or an employee & spouse only.

HUMAN RESOURCES PERSONNEL

As the City continues to grow and our employee count increases to meet national standards to service above and beyond, the justification for hiring additional Human Resources personnel has become a rapid necessity to accommodate growth. According to the Society for Human

Resources Management (SHRM), the average HR to employee ratio stands at 1.70, which translates to nearly 2 HR professionals for every 100 employees.

The Human Resources Department is responsible for:

- Recruiting
- Onboarding
- Exit Interviews/Surveys
- Benefits Administration
- Training
- Employee Relations
- Civil Service
- Workers' Compensation
- Salary Administration
- Unemployment
- Risk Management
- Family Medical Leave Act process
- Americans with Disabilities process
- Policy Administration
- Wellness Program

With only one HR personnel managing all human resources tasks, the City faces several critical challenges that could impact efficiency and compliance. Adding an HR Generalist is a strategic move to strengthen the HR function and significantly benefit the City by enhancing compliance and risk management, improving the overall employee experience and engagement, and reducing the workload of the HR Director.

The estimated cost for an HR Generalist is \$55,000.

HEWITT PUBLIC LIBRARY

Strategic Plan 2025-2030



Matthew Glaser
Library Director

Mission Statement

The Hewitt Public Library's mission statement has been re-evaluated and updated to match the constantly evolving needs of the library and its community:

- PREVIOUS: The Hewitt Public Library's mission is to provide access to informational, educational, cultural, and recreational library materials and services in a variety of formats and technologies and to be responsive to the public library needs of the community.
- REVISED: Hewitt Public Library provides resources, programs, and services that advance literacy, foster education, and encourage lifelong learning. The library aims to break down barriers and support individuals in achieving their personal, educational, and recreational goals.

Objectives

The Library has grown steadily alongside the city's population. The City of Hewitt saw over 20% growth between 2010 and 2020, and it continues to grow with new developments and new residents. The 2022 Census data estimates 266,836 residents in McLennan County, with 16,431 residents within Hewitt's city limits. The Texas State Library & Archives Commission (TSLAC) has assigned HPL a service population of 25,831. As the second largest municipality in the County, HPL is positioned as a vital quality-of-life resource to residents of not only Hewitt, but also the surrounding communities.

Residents' needs drive the development of Library services, thus the Library has identified three primary goals to develop over the next five years to better serve the community.

1. Improve the Overall Customer Experience
2. Enhance Programs and Services for All Ages
3. Expand the Library's Reach

The costs associated with many of the Library's goals are identified primarily as initial expenditures with significantly lower maintenance costs in subsequent fiscal years. However, the addition of each anticipated need is expected to provide a greater return on investment (ROI) for both Library staff and the City of Hewitt. These ROI points include staff retention, increased customer satisfaction, and a greater program attendance ratio.

Improve the Overall Customer Experience

The Hewitt Public Library strives to achieve its mission by providing the best possible customer experience for all visitors whether or not they have a library card. Customer experience is based on a variety of factors within the library, including material availability, ease of use, up-to-date technology, and visual appeal. Over the next five years, HPL will conduct a community evaluation survey to update insights gained from the 2023 survey. Survey results will be used to help guide the Library's decisions and fulfill its mission. HPL has already implemented the following projects to address customer experience:

- ✓ **Additional Shelving:** Purchased three (3) display units to aid in showcasing a rotating schedule of topics, themes, award-winners, and low-circulating materials. Purchased a shelf-extension for the Fiction collection to alleviate crowding in the P – Z range.
- ✓ **Radio Frequency Identification (RFID):** Applied 2x2-inch tags in over 43,000 materials as part of a push to move from a standard barcode scanning process to a radio frequency scanning process. RFID allows customers to easily check out their own items, allows staff to allot more time to other operational duties, and reduces the margin of error for missing/lost items actually found in the collection.
- ✓ **Self-Check Kiosk:** Installed a self-check kiosk for customers who prefer a quick and personal check-out experience. In conjunction with RFID, this allows a faster transaction turnaround time and reduces the margin of error with customers scanning their own items.
- ✓ **Envisionware PC Reservation:** Installed software on public computers to allow cardholders to bypass the circulation desk and sign on to a desktop computer using their library card number and PIN. This also secures public computers from unauthorized use and applies a time limit and auto-logoff for computer management.

With a steady increase in physical circulations – over 12% since 2020 – additional shelving is needed on-site to accommodate popular series and a variety of formats for all ages. Continued updates to shelving units will improve the overall appeal of the Library’s interior and increase findability while decreasing clutter. Shelving units include additional segments to existing Fiction shelves, an additional unit for children’s books, and multiple small display fixtures to promote new and under-circulated content.

The Library’s collection is also due for an audit of timely, relevant, and popular content, as well as a diversity audit for community needs. TSLAC aims to have revised accreditation standards in effect by the FY 2026 reporting season, with revisions including a 5% requirement for materials published in the last five years, up from 1%. HPL will conduct audits over the next five years to ensure materials are in quality condition, relevant to the reading interests of the community as a whole, and representative of the Library’s mission. A successful audit will also help determine the need for specific material types, such as audiobooks on CD, playaway MP3 devices, and DVDs. As circulation increases, HPL will assess the need for an additional self-check kiosk to promote independent transactions and speedy service.

HPL also foresees a need to update current public computers to maintain quality digital connections. Over the next five years, HPL will evaluate the need for desktop computers versus more portable laptop computers. While desktop computers are the norm and tend to be the more comfortable option for library visitors, laptop use allows visitors to sit anywhere in the library and also utilize study space.

Should the evaluation determine that HPL should move toward laptop circulation, the Library will investigate the need for a LaptopsAnytime kiosk – a standalone kiosk that uses RFID and

SIP2 identification to allow eligible cardholders to independently check out and return a laptop device for in-library use. The kiosk would secure laptops from unauthorized use by restricting access to eligible library cardholders, and it would also set an expiration date and time, at which point the user would need to return the equipment to the kiosk to avoid accruing related charges on the user's account.

While larger fixtures within the library are being evaluated and updated for customer experience, carpeting throughout the facility will also be evaluated for condition as the library nears its 10-year anniversary at its current location. A total replacement project would need to be completed alongside any relocation of large shelving units to minimize the amount of labor needed. However, portions of the carpet can be replaced gradually to avoid a large up-front cost.

Ultimately, a professional review of the overall facility space should be considered to support the increased program capacity and the anticipated increase in program attendance. As Library events grow, the strain on sharing space and the increased wear-and-tear to City Council space also grows. HPL will request to contract with library interior professionals to conduct a review of the current library space and determine the feasibility of adding sound-absorption furnishings to reduce noise levels, relocating existing collections to improve the logical flow of library services, and expanding the rear of the library to accommodate a multi-purpose room capable of hosting library programs and events.

ANTICIPATED NEEDS	EST. COST	FINANCING	TIMELINE
Additional Shelving Units	\$7,500	Operating Budget General Fund	FY 2025-30
Collection Audit	-	-	FY 2026-30
Updated Patron Laptops	\$20,000	Operating Budget General Fund	FY 2027
Master Plan Consultation	\$50,000	Operating Budget General Fund Grant(s)	FY 2027-30
LaptopsAnytime Kiosk, 12-Bay	\$45,000	Operating Budget General Fund	FY 2028-30
Updated carpeting	\$60,000	Operating Budget General Fund	FY 2028-30
Additional Facility Space	TBD	Operating Budget General Fund Bond Grant(s)	FY 2030
	\$182,500		

COMPLETED PROJECTS	COST	FINANCING	COMPLETION
Additional Shelving	\$5,500	Operating Budget General Fund	DEC 2024
Radio Frequency Identification (RFID)	\$16,927	Short Term Financing	MAR 2025
Self-Service Kiosk	-	Short Term Financing	MAR 2025
TOTAL	\$22,427		

Enhance Programs and Services for All Ages

HPL's program attendance continued to grow by over 50% from FY 2023 to FY 2024. Roughly 77% of Library programming is targeted toward Early Childhood and School-Age audiences, with a matching attendance ratio. HPL takes pride in offering a supplemental resource to Midway ISD students and families, especially since the district has identified 34.8% of its students as economically disadvantaged. Since a quarter of Hewitt's population is made up of individuals under the age of 18, HPL aims to continue its standard of quality for children's activities.

The stark contrast between programs for children and programs for teens and adults, however, is a point of consideration. HPL aims to adjust the target audiences more equally to better support and encourage students aged 12 to 18, adults 19 and up who work part- or full-time jobs, and seniors with mobility challenges. By FY 2030, HPL aims to have balanced programs by age group to approximately 65% youth and 35% adult and senior. Updates already implemented to reach this goal include:

- ✓ **Program Manager:** Promoted the Youth Services Specialist (ages 6-10) to a Program Manager responsible for program strategies, scheduling, and community engagement. This position supervises the programming team.
- ✓ **Youth Services Reassignment:** Promoted the Teen Services Specialist (ages 11-18) to a broader Youth Services Specialist (ages 6-18).
- ✓ **Adult Services Reassignment:** Reclassified the Library Supervisor position to an Adult Services Specialist (ages 19+).
- ✓ **Library Services Reassignment:** Reclassified the Lead Library Clerk position to a Library Services Specialist position, which assists with collection maintenance, outreach efforts, and other library operations.
- ✓ **Reading Program Onboarding:** Contracted with Beanstack, a reading program management service to promote, engage, and track various incentive programs that encourage reading and literacy.
- ✓ **Newsletter Campaign Improvements:** Onboarded with OrangeBoy's Savannah data service to assess, compile, and organize library data to better market to the library's users. Registered users are clustered into groups that then receive specialized e-newsletters to promote library services catering to their particular interests.

As the customer experience improves to ease the workload from circulation staff, HPL will request that two part-time clerks transition into part-time program assistants to aid in the implementation of programs and events for all ages. These assistants will cover gaps in program audiences and allow program staff to spread their talents across a broader schedule of events.

The enhanced program strategies will include not only service to all age groups, but also a range of equipment and subjects. The construction of Midway ISD's Career & Technical Education wing paves the way for an increased focus in trade skills and science, technology, engineering, and mathematics education. HPL aims to better encourage and promote these skills by developing a dedicated makerspace within its current facility. Makerspace equipment often ranges from 3D printers and laser cutters to sewing machines and circuitry kits.

ANTICIPATED NEEDS	EST. COST	FINANCING	TIMELINE
Promote PT to FT	\$42,081	Operating Budget General Fund	FY 2026-27
Extend Fri-Sat Hours to 6 PM Add Open Hours on Sunday	\$30,000	Operating Budget General Fund	FY 2027
Develop a Makerspace	\$25,000	Operating Budget General Fund Grant(s)	FY 2027-30
TOTAL	\$79,081		

COMPLETED PROJECTS	COST	FINANCING	COMPLETION
Beanstack Reading Programs	\$1,700	Operating Budget General Fund	AUG 2024
Savannah E-Marketing	\$4,200	Operating Budget General Fund	NOV 2024
Organizational Restructure	No Cost	Operating Budget General Fund	DEC 2024
TOTAL	\$5,900		

Expand the Library's Reach

Expanding the Library's reach involves reaching outward to library users across a larger radius while also bringing users inward to the physical location. To reach outward, HPL needs a larger virtual presence in regard to educational and leisure materials. HPL is a member of the Central Texas Digital Consortium, which shares content in its OverDrive collection to cardholders using the Libby app. Over 30 libraries of varying sizes are members of the consortium. Cardholders from member libraries often wait months to borrow a title, and very little of HPL's own content places HPL cardholders first in line.

Digital circulation has increased over 15% since 2018, and HPL must keep up with digital reading trends, especially considering much of the traffic through the I-35 corridor and the popularity of audiobooks and podcasts among frequent long-distance commuters. HPL aims to research and address the possibilities of expanding its online collection through OverDrive and other digital resources to accommodate a more mobile and digitally oriented population. Doing this will require an increase in budgeted dollars to the Electronic Media line.

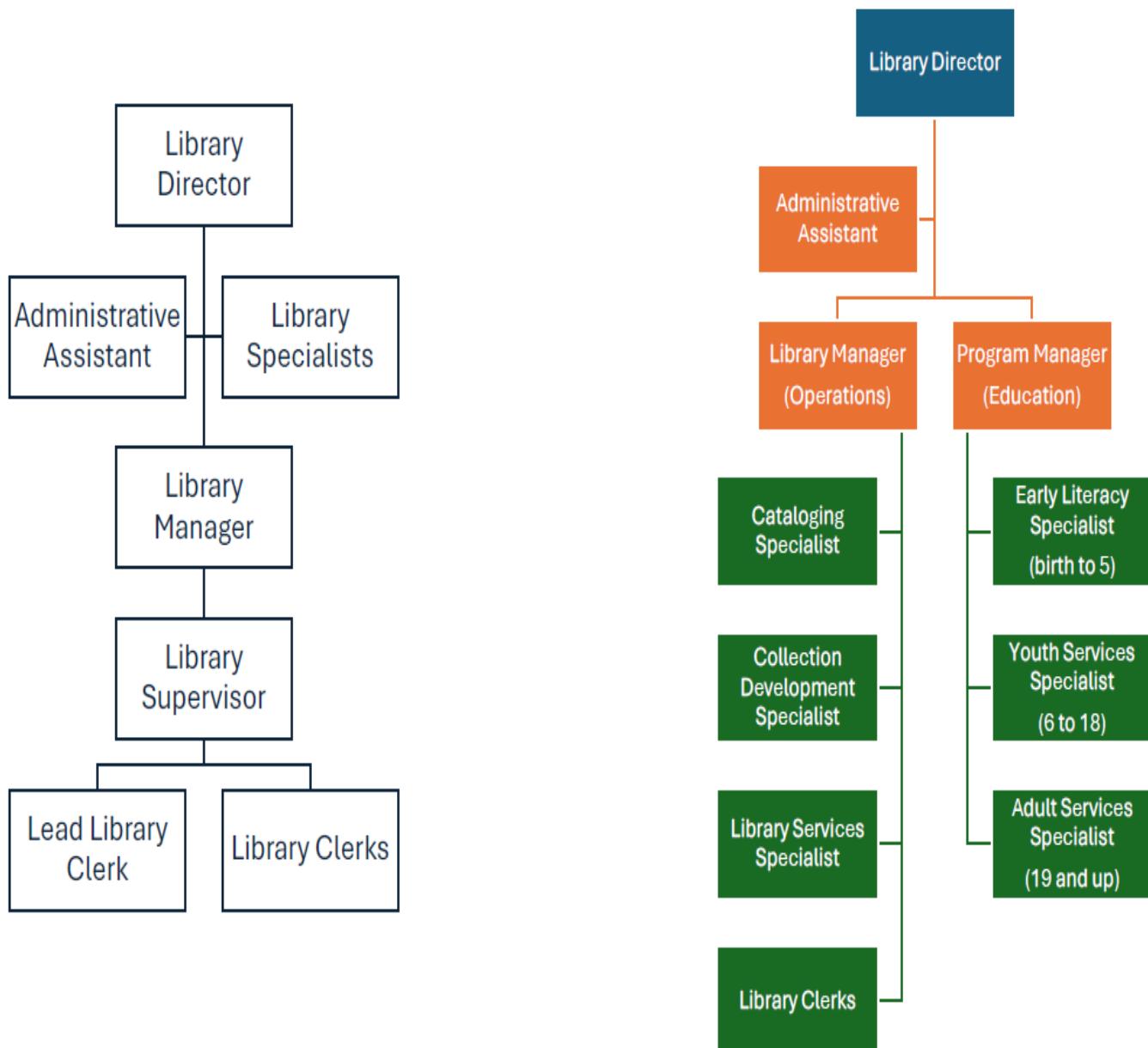
Additionally, a Storywalk installation at one or both City parks will help both promote the Library and encourage literacy skills while embracing outdoor activity. A Storywalk consists of multiple fixtures along a set path that each contain a page of a story and prompt an interactive activity throughout the series. The inserts can be changed out periodically to maintain interest and align with specific themes and events.

In an effort to bring library users in to the Library and the City of Hewitt, HPL will also evaluate the cost and effort involved in hosting two to three authors or professional speakers a year – spring, summer, and fall – to appeal to readers and learners. HPL may request funding from the City for this project, but grant opportunities and support from the Friends of the Hewitt Public Library will make this goal more attainable. Popular authors and speakers on topics of interest are likely to bring traffic to the City and encourage library use among eligible County residents. HPL will create and lead a local committee to plan and organize these author visits to best represent the diverse interests of the community.

ANTICIPATED NEEDS	EST. COST	FINANCING	TIMELINE
Increased E-book & E-audio collection	\$15,000	Operating Budget General Fund	Ongoing
Storywalk Installation in City Park(s)	\$10,000	Operating Budget General Fund Grant(s)	FY 2026 FY 2027 FY 2028
(2) Author Visits per Year	Up to \$40,000 over 4 years	Operating Budget General Fund Grant(s) Friends of the Lib	FY 2027-30
TOTAL	\$65,000		

COMPLETED PROJECTS	COST	FINANCING	TIMELINE
Comics Plus	\$1,400	Operating Budget General Fund	OCT 2024
Boundless (E-Read Texas)	No Installation Cost	Texas Legislature	OCT 2024
TOTAL	\$1,400		

PREVIOUS ORGANIZATION – NEW ORGANIZATION





CITY SECRETARY

Five-Year Strategic Plan

"A good plan is like a road map: it shows the final destination and usually the best way to get there." -H. Stanely Judd

Lydia Lopez
City Secretary, TRMC, CMC, MMC

HEWITT

TEXAS



City Secretary's Office

Strategic Plan 2025-2030

Mission Statement

The mission of the City Secretary's Office is to serve Citizens, City Council, and City Departments with excellence, integrity, and transparency by supporting and facilitating governmental processes.

Vision Statement

The City Secretary strives to maintain the highest level of service delivery through technology, training, and practicing fiscal responsibility.

YEAR ONE ACCOMPLISHMENTS

Technology Enhancements

1. Purchased and installed Livestream Update equipment.
2. Purchased computers for Council use during meetings.
3. Purchased a laptop for use at the livestream control station.
4. Purchased portable livestream equipment to stream Council meetings in the Public Safety Facility.
5. Purchased replacement television monitors for Council Chambers.
6. Purchased an iPad to control the sound mixer.

Estimated Cost - \$15,000-\$25,000

Actual Cost: \$16,946.31 (PEG Funds)

Strategic Goals

Strategic Goal #1 – Technology

1. Update Council computers with Microsoft Office Suite.
2. Provide training to the Council on the CivicClerk Software portal to fully utilize the technology enhancements acquired within the last year.
3. Continue to enhance communication with the public through continual maintenance and updates of the city's web pages.
4. Issue email addresses for all boards, commissions, and committees to ensure compliance with the Public Information Act (PIA).

Estimated Cost - \$2,500-\$5,500

Strategic Goal #2 – Records Management

1. Continue to expand the use of Laserfiche software to manage citywide records and historical documents efficiently.
2. Conduct periodic audits of departmental records to identify potential compliance, security, or efficiency issues.
3. Provide training to ensure that departments follow authorized retention and destruction schedules of city documents.
4. Prepare and implement a disaster recovery plan to ensure that all records (both paper and electronic) are backed up regularly in case of data loss or destruction (e.g., fire, flood, or cyberattack).
5. Explore the cost and feasibility of incorporating electronic signatures for all City documents.

Estimated Cost: \$5,000-\$10,000

Strategic Goal #3 – Succession Planning

1. Prepare a comprehensive Standard Operating Procedures manual.
2. Provide training for all Boards and Commissions and staff liaisons to standardize agenda preparation and retention.
3. Cross-train other departmental duties/responsibilities with the Administrative Assistant to the City Manager.

4. Consider internal talent or potential employees considering leadership roles.

Estimated Cost: \$500 to \$1,000

Strategic Goal #4 – Improve Transparency

1. Launch an online records request form on the City's website to centralize public information requests.
2. Research options for an online public portal to improve public access to municipal records (i.e., access to ordinances and resolutions on the city's website).
3. Assure transparency and availability of all city documents for public access.

Estimated Cost - \$10,000-\$15,000



APPENDIX B



Financial and Significant Policies

City of Hewitt, Texas
FINANCIAL MANAGEMENT POLICIES
Annual Budget FY 2025 - 2026

Overview

The duty and responsibility of the City Manager, as established by City Charter, include preparing and submitting the City's budget and monitoring its administration, which include preparing proposed financial policies, estimates of all revenue, proposed expenses by fund, department, division, and project, a presentation of outstanding debt, and proposed capital expenditures and succeeding years. The following financial policies are established to provide direction as established by City Charter.

Balanced Budget - Overview

The City of Hewitt shall annually adopt a balanced budget where current revenues are equal to, or exceed current expenditures. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

Budgetary Controls

The City shall maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations. Monthly reports shall be provided comparing actual revenues and expenditures (expenses) to budgeted amounts.

The legal level for expenditure (expense) budget control is the Fund level. Each Department Head is responsible for the budget in their respective departments. Article 7 of the City's Charter governs the preparation and submission of the budget and the Schedules and Attachments in this budget meet or exceed its requirements.

The Department Heads are given latitude to stay within the total budgeted amount for each department. Budget amounts over \$3,000 but not in excess of \$15,000 must be approved by the City Manager. Budgeted amounts over \$15,000 must be approved by the City Manager and the City Council.

It is the policy and proactive of the City not to amend the budget at any time during the budget year once it has been approved by the City Council. This is to track those items which were not budgeted for that year, to research whether they are recurring and to determine if an amount should be budgeted for the revenue/expense in the following year.

Service Planning

All departments shall share in the responsibility of meeting policy goals and ensuring long-term financial viability. Future service plans and programs initiatives shall be developed reflecting policy directives, projected resources and future service requirements. Department managers are responsible for identifying significant changes and must notify management of all significant changes to the budget.

Management is responsible for monitoring the implementation of the City's adopted annual budget. Management will review monthly actual expenditure and revenue reports compared to budgeted amounts. Management will also monitor department progress in completing their work program through meetings and review of performance indicators. The City of Hewitt will be developing and enhancing performance measurement into the annual budgeting process. All departments shall be reviewed annually by the City Manager for such performance criteria as program initiatives, compliance with policy direction, program effectiveness and cost efficiency.

Maintaining Reserve Levels

Fund balance shall be adequate to handle unexpected decreases in revenues plus extraordinary unbudgeted expenditures. The minimum fund balance shall be at least 90 days of operating expenditures. Small contingency funds may be established by department heads as appropriate and approved as part of the budget by City Council.

It is also appropriate to use fund balance when the fund balance has increased beyond the reserve requirements due to higher than anticipated revenues. In this circumstance, fund balance will be used for one-time expenditures, not on-going operating costs. In all circumstances, it is important to retain sufficient undesignated fund balance for unforeseen circumstances.

Borrowing for Operating Expenses

The City shall not use debt or bond financing to fund current operating expenditures (expenses).

Self Supporting Activities

All enterprise activities of the city shall be self-supporting to the greatest extent possible. These activities include, but are not limited to, enterprise funds such as the Utility Fund and the Drainage Fund. The City will not use property taxes or other General Fund revenues to subsidize the utility operations.

City of Hewitt, Texas
FINANCIAL MANAGEMENT POLICIES
Annual Budget FY 2025 - 2026

Long Range Planning

In order to provide City officials with pertinent data to make decisions for multi-year policy direction, management shall annually develop, with the assistance of City departments, a five-year General Fund and Utility Fund revenue and expenditure forecast and a Current Capital Improvements Report along with a five-year Projected Capital Improvements Report. These forecasts will identify changes in revenue and expenditures due to projected new development in the City, program changes, and capital projects coming online. Departments are required to assess and report annually on needed capital outlays and projects. During the budgeting process, all capital improvement projects are analyzed to determine if they reduce, maintain, or increase operating and maintenance costs.

Revenue Policies - Overview

The objective of the revenue policies is to ensure that the funding for public programs is derived from a fair, equitable and adequate resource base, while minimizing tax differential burdens. The City values a diversified mix of revenue sources to mitigate the risk of volatility. The major source of revenue is property taxes, which is 53% of the total General Fund revenue. Sales tax is secondary source of revenue providing 22% of revenue to the General Fund. Since sales tax is a direct function of business cycles and economy, it is important to make every effort to improve the diversity of the City's revenue sources.

Revenue Structure

The monitoring of revenues is a primary concern. The City shall maintain a diversified and stable revenue system to provide general government services to the public, such as public safety, safe city infrastructures, such as streets, and quality-of-life services such as the library and the parks. To accomplish this, revenues are monitored on a continuous basis to ensure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy.

Revenue Collection

The City shall follow an assertive policy of collecting revenues. The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure a balanced budget. Cost recovery of revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated City services.

Sources of Service Financing

Services which have a city-wide benefit shall be financed with revenue sources, which are generated from a broad base, such as property and other taxes. Services where the customer determines the use shall be financed with user fees, charges and assessments directly related to the level of service provided.

Ad Valorem Taxes

The ad valorem (property tax) rate shall be adequate to produce revenues required to pay for City services as approved by City Council.

Sales Tax Rate

Sales tax revenue projection should be conservative due to the elastic nature of the economically sensitive revenue source.

User Fees

The City shall maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where costs are directly related to the level of service.

Cost of Service

The City shall establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. The City will provide timely and accurate billing to customers, providing safeguards to ensure prompt payment and minimal financial losses from delinquent customers which have to be passed onto the remaining customers. Operating, direct, indirect and capital costs shall be considered in the charges. Full costs charges shall be imposed unless it is determined that policy and market factors require lower fees.

Policy and Market Consideration

The City shall also consider policy objectives and market rates and charges levied by other public and private organizations for similar services when fees and charges are established.

City of Hewitt, Texas
FINANCIAL MANAGEMENT POLICIES
Annual Budget FY 2025 - 2026

Annual Review of Fees and Charges for Services

The City Manager shall direct an annual review of fees and charges for services and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service and to assure that one group of users are not subsidized by the general populace.

Non-Resident Charges

Where practical, user fees and other appropriate charges shall be levied for activities or facilities in which non-residents participate in order to relieve the burden on City residents. Non-resident fees shall be structured at market levels so that resident users are subsidized to the greatest extent possible.

Water, Wastewater & Drainage Rates

User charge fees for water, wastewater, and drainage shall be sufficient to finance all operating, capital and debt service costs for these utilities while maintaining sufficient revenues for the timely maintenance and replacement of utility system capital assets. Rates will be set such that these enterprise funds are never in a cash deficit position during the year. Additionally, where feasible, rates will be established where each portion of the service will cover the cost of service provided. In addition, the City rate structures for water, wastewater and drainage services will, to the greatest extent possible, be fair and equitable to all customers.

Percentage of Cost Recovery

The extent to which the totally cost of service should be recovered through fees depends upon the nature of the facilities, infrastructure or services. In the case of fees for facilities, infrastructure and proprietary services, total cost recovery may be warranted. In the case of governmental services, it may be appropriate for a substantial portion of the cost of such services to be borne by the City's taxpayers, rather than those individual users of such services. Proprietary services are those which are provided of the benefit and enjoyment of the residents of the City, such as parks and recreation services. Governmental services are those which are provided by the City for the public good such as regulating land use, maintaining streets, and providing police and fire protection.

Administrative Transfers

The City shall recover from the enterprise operation an administrative fee. The fee shall be considered a payment for certain administrative functions (oversight management, accounting, human resource assistance, etc.) The City shall recover from the enterprise operation payments-in-lieu of taxes (i.e., if the operation was operated by someone other than the City, the City would receive property tax revenues) and franchise fees from the water operation and wastewater operation.

Use of One-Time Revenues

One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Examples of one-time revenues are sales of City assets or one-time payments to the City.

Reserve Policies - Overview

The objectives of the reserve policies is not to hold resources solely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates and charges for services.

Operating Funds - Contingency Reserves

The General Fund and Utility Fund balance shall be adequate to handle unexpected decreases in revenues plus extraordinary unbudgeted expenditures. The City shall strive to maintain a targeted working capital balance of 90 days or operating revenues in both Funds to meet unanticipated contingencies and fluctuations in revenue.

Debt Service Reserves

The General Fund and Utility Fund will strive to maintain a targeted working capital balance of debt reserves. Any excesses built up in the debt service accounts over time will be used toward contingency/emergency debt service.

Reserves for Specific Purposes

Management may establish reserves in the proposed budget for specific purposes above the required fund reserves. Examples include a reserve for equipment, technology or unexpected capital needs.

City of Hewitt, Texas
FINANCIAL MANAGEMENT POLICIES
Annual Budget FY 2025 - 2026

Debt Policies - Overview

The objectives of the debt management policy is to maintain the City's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development of the City without endangering the City's ability to finance essential City services. Debt financing may include, but is not limited to, general obligation bonds, revenue bonds, and certificates of obligation. The underlying asset that is being financed should have a longer useful life than the maturity schedule of the debt issued for the financing of the asset. Since issuing debt costs more to the entity than purchasing assets outright, the use of financing will be carefully evaluated to ensure that benefits, tangible and/or intangible derived from financing exceed the related financing costs.

Planning and Conditions of Issuance of Obligations

The City Manager shall evaluate and consider the following factors in analyzing, reviewing, and recommending the issuance of obligations:

1. Purpose and feasibility of project.
2. Public benefit of project.
3. Quantification of capital costs.
4. Impact on debt ratios generally applied by rating agencies.
5. Impact on the General Fund.
6. Availability of appropriate revenue stream(s).
7. Debt service requirements including credit implications.
8. Aggregate debt burden upon the City's tax base, including other entity's tax supported debt.
9. Analysis of financing and funding alternatives, including interfund borrowing and available reserves from other City funds.
10. Operating costs associated with project.
11. Opportunity costs to other capital needs and requirements.
12. If a refinancing: The net present value savings; size of issue; absolute dollar savings; and number of years remaining on outstanding obligations.

Types of Debt

General Obligation Bonds and Certificate of Issuance

The City shall utilize tax supported general obligation bonds or certificates of obligations to finance only those capital improvements and long term assets which have been determined to be essential to the maintenance and development of the City. The issuance of GO bonds should be carefully considered and used only for projects benefitting the broad public interest. True public projects of an essential nature and without associated revenue streams shall be the strongest candidates of GO financing.

Debt Management

The City shall strive to maintain a balanced relationship between debt service requirements and current operating costs, encourage growth of the tax base, actively seek alternative funding sources, minimize interest costs and maximize investment rate of returns.

Bond Term

The City shall issue bonds with terms no longer than the economic useful life of the project. For revenue supported bonds, principal repayments and associated interest costs shall not exceed projected revenue streams.

Debt Limits

The City evaluates new debt issuance as it related to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate the issuance of self-supporting revenue bonds and self-supporting general obligation bonds are also considered.

An objective analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The City strives to achieve the standards at levels below the median industry measures for cities of comparable size.

Debt Structure

Bonds are generally issued with an average life of 20 years or less for general obligation bonds or 20 years for revenue bonds. Typically interest is paid in the first year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued. A competitive bidding process is used in offering debt unless the issue warrants a negotiated bid. The City attempts to award bonds based on a true interest cost (TIC) basis; however, a net interest cost (NIC) approach may be used.

Continuing Disclosure

City staff is committed to providing full and continuous disclosure to rating agencies. Credit ratings are sought from two rating agencies. City staff uses a variety of resources to prepare information that may be useful to rating agencies during a bond rating. The Comprehensive Annual Financial Report (CAFR) contain an annual update of required continuing disclosure user Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The CAFR and material events are reported to Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) according to time frames required within the SEC. Ongoing disclosure information is presented to the Municipal Advisory Council (MAC) of Texas annually after completion of the Comprehensive Annual Financial Report. As required by the SEC, the city files continuing disclosure with the MSRB, Municipal Securities Rulemaking Board, through EMMA, the Electronic Municipal Market Access website, the official source of municipal market documents and data. Both support the MSRB's investor protection mission and its efforts to provide municipal market transparency.

Refundings

City staff and the city's financial advisor monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

Federal Tax Compliance

These procedures, together with any federal tax certifications, provisions included in the order, ordinance or resolution (the "Authorizing Document") authorizing the issuance and sale of any tax-exempt debt such as the Bonds (the "Obligations"), letters of instructions and/or memoranda from bond counsel and any attachments thereto (the "Closing Documents"), are intended to assist the Issuer in complying with federal guidelines related to the issuance of such Obligations.

Arbitrage Compliance. Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. The Issuer's Financial Director (such officer, together with other employees of the Issuer who report to or such officer, is collectively the "Responsible Person") will review the Closing Documents periodically (at least once a year) to ascertain if an exception to arbitrage compliance applies.

Procedures applicable to Obligations issued for construction and acquisition purposes. With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Responsible Person will:

- 1 Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed with the Obligations (the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations must be entered into within 6 months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence to completion;
- 2 Monitor that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within 3 years of the Issue Date;
- 3 Monitor the yield on the investments purchased with proceeds of the Obligations and restrict the yield of such investments to the yield on the Obligations after 3 years from the Issue Date; and
- 4 To the extent that there are any unspent proceeds of the Obligations at the time the Obligations are refunded, or if there are unspent proceeds of the Obligations at the time the Obligations are refunded, or if there are unspent proceeds of the Obligations that are being refunded by a new issuance of Obligations, the Responsible Person shall continue monitoring the expenditure of such unspent proceeds to ensure compliance with federal tax law with respect to both the refunded Obligations and any Obligations being issued for refunding purposes.

Procedures applicable to Obligations with a debt service reserve fund. In addition to foregoing, if the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will assure that the maximum amount of any serve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.

Procedures applicable to Escrow Accounts for Refunding Obligations. In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited into an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:

- 1 Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;

- 2 Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
- 3 Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at the yield on the applicable obligations or otherwise applied (see Closing Documents).

Procedure applicable to all Tax-Exempt Obligation Issues. For all issuances of obligations, the Responsible Person will:

- 1 Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the Project;
- 2 Ensure that the applicable information return (e.g., U.S. Internal Revenue Service ("IRS") Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS;
- 3 Assure that, unless excepted from rebate and yield restriction under section 148(f) of the Integral Revenue Code of 1986, as amended, exceeds investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every 5 years after the Issue Date and (ii) within 30 days after the date of the Obligations are retired;
- 4 Monitor all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the Interest and Sinking Fund, to assume that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in succeeding 12 month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding 12-month period; and
- 5 Ensure that no more than 50% of the proceeds of the Obligations are more invested in an investment with a guaranteed yield for 4 years or more.

Private Business Use. Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private business. The Responsible Person will review the Closing Documents periodically (at least once a year) for the purposes of determining that the use of the Project financed or refinanced with the proceeds of the Obligations does not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Person will:

- 1 Develop procedures or a "tracking system" to identify all property financed with Obligations;
- 2 Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
- 3 Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents or the Issuer or members of general public:
 - (i) Has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the Project;
 - (ii) Has a right to use the output of the Project (e.g., water, gas, electricity); or
 - (iii) Has a right to use the Project to conduct or to direct the conduct of research;
- 4 Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the Project or any other contractual right granting an intangible benefit;
- 5 Monitor and record whether, at any time the Obligations are outstanding, the Project, or any portion thereof, is sold or otherwise disposed of; and
- 6 Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Authorizing Document related to the public use of the Project.

Record Retention. The Responsible Person will maintain or cause to be maintained all records related to the investment and expenditure of the proceeds of the Obligations and the use of the Project financed or refinanced thereby for a period ending three (3) years after the completely extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of Obligations, such record shall be maintained until the three (3) years after the refunding Obligations mature or are otherwise paid off. Such records can be maintained in paper or electronic format.

Responsible Person. A Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the governing body of the Issuer whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking approval of the governing body to engage or utilize existing advisors and agents for such purposes.

City of Hewitt, Texas
FINANCIAL MANAGEMENT POLICIES
Annual Budget FY 2025 - 2026

Capital Budget Policies

The objective of the capital budget policies is to ensure that the City maintains its public infrastructure in the most efficient manner. The City will make timely investment in the expansion of capital assets to provide adequate levels of service in conformance with State and Federal regulations, and meeting the appropriate health, safety, and environmental standards.

Capital Improvement Plan

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment to minimize future replacement and maintenance costs, and to maintain service levels. As part of the annual budget process, the City shall prepare and adopt a three-year Capital Improvement Program, which shall identify each capital project, the estimated costs, and funding source. When considering new projects, related costs such as operations and maintenance costs are evaluated along with capital expenditures to assess affordability prior to proposal of the projects. An adopted priority system shall be used to rank recommended projects.

Capital Budget Summaries

Capital Project summaries include the projects and funds necessary over the next three years as part of overall long-term capital planning. Major sources of funding for capital projects are contributions from operating funds, debt issuance, and surpluses in fund balances/retained earnings. Project costs are capitalized and added to the City's Fixed Assets. If a project does not meet the criteria for capitalization, the costs will be treated as operating expenses and expensed as incurred.

Operating Budget Impacts

Operating expenditures (expenses) shall be programmed to include the cost of implementing capital improvements and shall reflect estimates of all associated personal expenditures (expenses) and operating costs attributable to capital outlays.

Financing

There are three basic methods of financing capital requirements:

- Funds may be budgeted from current revenues;
- Purchases may be financed through surplus unreserved/undesignated fund balance/retained earnings balances, subject to policy;
- Debt must be issued in accordance with policy. (Items financed with debt must have useful lives that are less than the maturity of the debt.)

Accounting Policies - Overview

The objectives of the accounting policies is to ensure that all financial transactions of the City are carried out in accordance to the dictates of the City Charter, State Statutes, and the principles of sound financial management.

Accounting Standards

The City shall establish and maintain accounting systems according to the generally accepted accounting principles and standards (GAAP) of the Governmental Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB). For greater detail, please see the Summary of Significant Accounting Policies that follow these Financial Management Policies.

Internal Control

The City is responsible for establishing and maintaining an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the City are protected from loss, theft, or misuse.

The concept of reasonable assurance recognizes the (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgements by management.

Annual Audit

An annual audit shall be performed by an independent accounting firm which will issue an official opinion on the annual financial statements with a management letter detailing areas that could be improved. The auditors must be a CPA firm that has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements.

External Financial Reporting

The ACFR is the official annual report for the City and contains appropriate statements, schedules and other information for the major operations of the City and its component units. Also included is an official audit opinion, transmittal letter from management, and information that provides continuing disclosure as required by SEC Rule 15c2-12. The ACFR is presented to the City Council before March 31st. The ACFR is distributed to appropriate federal/state agencies, and other users, including but not limited to, student, other cities, bondholders, city staff, financial institutions, required information depositories, and others.

Internal Financial Planning

The Finance department distributes monthly reports that include schedules/statements that present interim results of operations. The Finance department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs.

GFOA Certificate of Achievement Award

The City shall annually submit necessary documentation to obtain the certificate of Achievement for Excellence in Financial Reporting as awarded by the Governmental Finance Officers Association of the United States and Canada.

Budget Presentation Award

The City shall annually submit necessary documentation to obtain the Distinguished Budget Presentation Award as awarded by the Governmental Finance Officers Association of the United States and Canada.

Investment Policies - Overview

The objectives of the investment policies is to ensure that all revenues received by the City are promptly recorded and deposited in the designated depository, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according to the adopted Investment Policy. All investments shall street safety, liquidity, and yield, in that order. The City's formal Investment Policy, as adopted November 6th, 1995 City Council, and approved annually, governs the City's investments.

Asset Inventory and Condition Inventory

The City shall maintain its physical assets at a level adequate to protect the City's capital investments and minimize future maintenance and replacement costs. The capital budget shall provide for the adequate maintenance, repair and orderly replacement of the capital plant and equipment from current revenues where possible. In addition, each department shall develop systems and process to assess the condition of the capital assets that they are responsible for maintaining. This condition assessment shall be updated on an annual basis.

City of Hewitt, Texas
SIGNIFICANT ACCOUNTING POLICIES
Annual Budget FY 2025 - 2026

The City of Hewitt, Texas, (the City), is a home-rule municipal corporation organized and existing under the provisions of the Constitution of the State of Texas. The City operates under a city manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture recreation, public improvements, planning and zoning, and general administrative service. The accounting policies of the City conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Financial Reporting Entity

For financial reporting purposes, the City includes all funds, account groups and agencies that are controlled by or dependent on the City's executive or legislative branches. Control by or dependence on the City was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenue or general obligations of the City, obligation of the City to finance any deficits that may occur or receipt of significant subsidies from the City.

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for an individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories as follows:

Government Fund Types

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Proprietary Fund Types

Enterprise Fund - The Utility Fund is used to account for operations (a) that are financed and operated in a manner similar to private enterprises, where the intent of the governing body is that the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Account Groups

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the City, other than those accounted for in the proprietary fund.

General Long-Term Debt Account Group - This account group is used to account for long-term obligations of the City except those accounted for in the proprietary fund.

Basis of Budgeting

For budget purposes, all funds are accounted for using the cash basis of accounting. Budgeted revenue is expected to be received in the current budget year; budgeted expenses are expected to be incurred and paid in the current budget year.

A budget is a financial plan for a specified period of time (fiscal year) that includes estimates of proposed expenditures and the means for financing them. Using the cash basis, management has the information necessary to easily analyze the status of any fund or account or any department by account. For third party financial presentations see Basis of Accounting for Financial Presentations.

Basis of Accounting for Financial Presentations

For audited financial statements, all governmental funds are accounted for using the modified accrual basis of accounting. The revenue is recognized when it becomes measurable and available to pay liabilities of the current period. Gross receipts and sales taxes are considered measurable when in the hands of an intermediary collecting government and recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures, other than interest on long-term debt are recorded when the liability is incurred.

For audited financial statements, all proprietary funds are accounted for using the accrual basis of accounting. Their revenue is recognized when it is earned, and their expenses are recognized when they are incurred.

Cash and Cash Equivalents

For the purposes of presentation in the statement of cash flows, cash and cash equivalents are defined as unrestricted cash which includes cash on hand, demand deposits, money market accounts and TexPool investments.

General Fixed Assets

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Contributed fixed assets are recorded at their estimated fair market value, at the time received. Certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lightning systems are capitalized under GASB 34 beginning with the budget year 02/03. Depreciation will be expensed on general fixed assets.

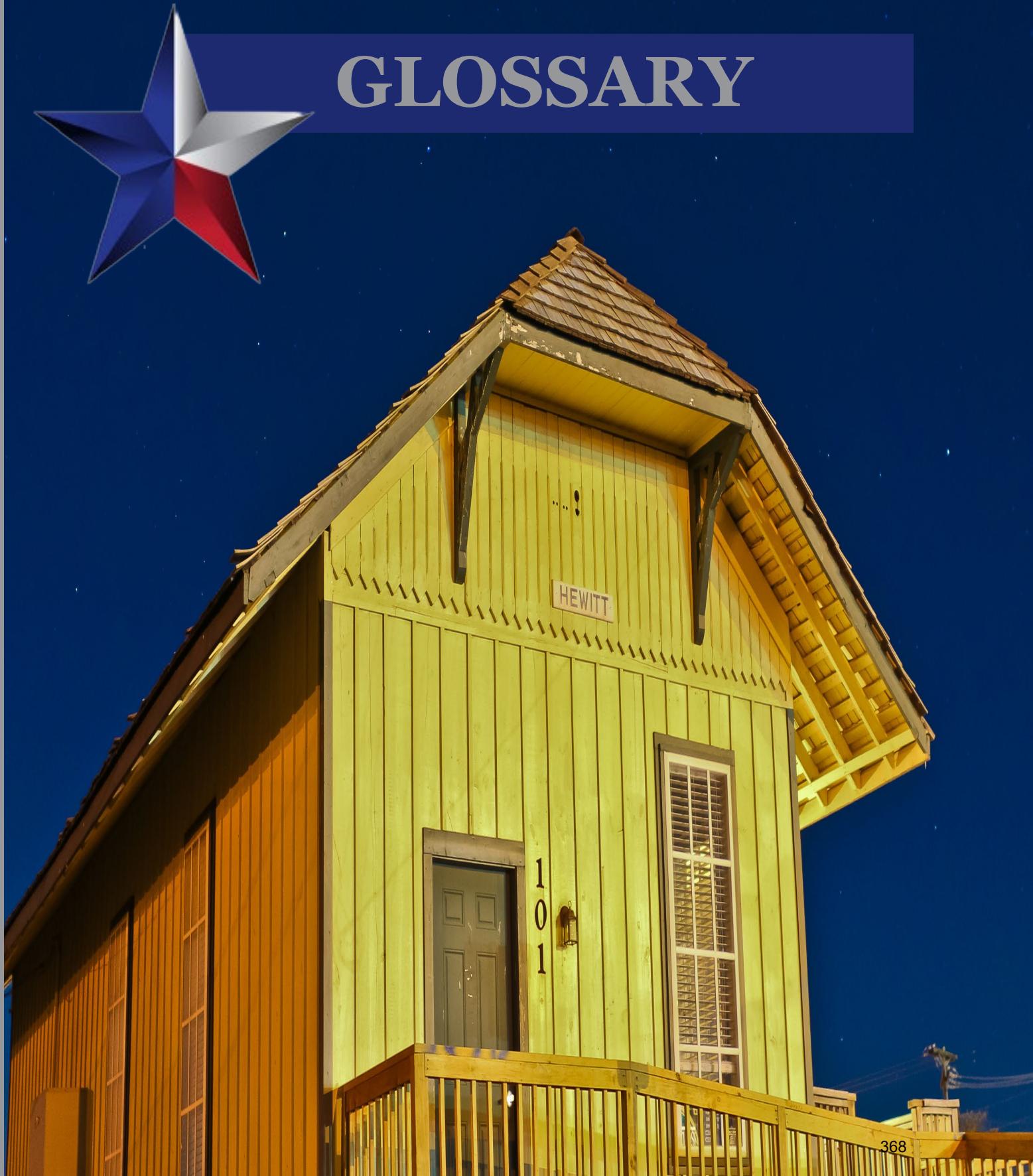
Property, Plant and Equipment-Proprietary Funds

Property, plant and equipment used by proprietary funds is stated at cost or estimated historical cost. Contributed fixed assets are recorded at estimated fair market value at the time received. Depreciation is provided using the straight-line method over estimated useful lives of assets.

Vacation and Sick Leave

City employees, who leave without dispute, are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for remaining accumulated vacation days.

GLOSSARY





City of Hewitt, Texas

BUDGET GLOSSARY

Annual Budget FY 2025 - 2026

A

Account - A specific category or classification used to record financial transactions and maintain organized records of revenues, expenditures, assets, liabilities, and fund equity.

Accounting Standards - The principles, rules, and procedures that govern how financial transactions are recorded, reported, and presented in financial statements.

Accounting System - The structured method and procedures used to collect, record, classify, summarize, and report financial information for decision-making purposes.

Accounts Payable - Money owed by the organization to vendors, suppliers, and creditors for goods and services received but not yet paid for.

Accounts Receivable - Money owed to the organization by customers, other governments, or entities for goods or services provided but payment not yet received.

Accrual Accounting - An accounting method that records transactions when they occur, regardless of when cash is actually received or paid, providing a more accurate picture of financial position.

ACFR (Annual Comprehensive Financial Report) - A comprehensive financial report that includes audited financial statements, management discussion and analysis, and statistical data about a government's financial condition.

Ad Valorem Taxes - Property taxes levied based on the assessed value of real estate and personal property, typically the largest revenue source for local governments.

Appropriation - A legal authorization granted by a legislative body to spend public funds for specific purposes within specified amounts and time periods.

Arbitrage - The practice of earning investment income from bond proceeds at a rate higher than the interest rate paid on the bonds, which is restricted by federal tax law.

Asset - Resources owned by the government that have monetary value, including cash, investments, property, equipment, and amounts owed to the government.

Assessed Value - The value assigned to real estate and personal property by a tax assessor for the purpose of levying ad valorem taxes.

Audit Report - An independent examination of financial records and statements by a certified public accountant to verify accuracy and compliance with accounting standards.

Available Cash - Liquid funds readily accessible for current operations and expenditures without restrictions or encumbrances.

B

Balanced Budget - A budget where total revenues equal or exceed total expenditures, ensuring the government does not spend more than it receives.

Basis of Accounting - The timing of when revenues and expenditures are recognized and recorded in the accounting system (cash basis, accrual basis, or modified accrual basis).

Basis of Budgeting - The method used to determine when budget transactions are recognized for budgetary comparison purposes, which may differ from the accounting basis.

Bond - A written promise to pay a specified sum of money (principal) at a future date, along with periodic interest payments, used to finance capital projects.

Bonded Debt - The total amount of debt evidenced by outstanding bonds that have been issued by the government.

Bonds - Debt securities issued by governments to raise money for capital projects, representing a loan from investors to the issuer.

Bonds Payable - The outstanding principal amount of bonds that the government is obligated to repay to bondholders.

Bond Resolution - The legal document that authorizes the issuance of bonds and establishes the terms, conditions, and security provisions for the bonds.

Budget - A financial plan that estimates revenues and authorizes expenditures for a specific period, typically one fiscal year.

Budget Message - A written communication from the chief executive to the legislative body that explains and justifies the proposed budget.

C

Capital Budget - The portion of the budget that plans for the acquisition, construction, or improvement of capital assets such as buildings, equipment, and infrastructure.

Capital Improvements - Major construction projects, equipment purchases, or infrastructure enhancements that have a useful life of several years and significant cost.

Capital Outlay - Expenditures for the acquisition of fixed assets or additions to fixed assets that have a useful life of more than one year.

Cash - Currency, coin, and demand deposits available for immediate use in current operations.

Cash Basis - An accounting method that records transactions only when cash is actually received or paid, rather than when the transaction occurs.

Cash Equivalents - Short-term, highly liquid investments that can be readily converted to cash, typically with maturities of three months or less.

Charter - The legal document that establishes a municipality and grants it the authority to operate as a local government entity.

D

Debt Limit - The maximum amount of debt that a government is legally authorized to have outstanding, often expressed as a percentage of assessed valuation.

Debt Service - The total amount of money required to pay the principal and interest on outstanding debt during a specific period.

Debt Service Coverage - A ratio that measures the government's ability to pay debt service from available revenues, calculated by dividing available revenues by debt service requirements.

Debt Service Fund - A fund used to account for resources set aside for the payment of principal and interest on general long-term debt.

Debt Service Requirement - The total amount of principal and interest payments due on outstanding debt during a specific fiscal year.

Debt Service Reserve Fund - Money set aside to ensure debt service payments can be made if regular revenues are insufficient, often required by bond agreements.

Delinquent Taxes - Property taxes that remain unpaid after the due date and are subject to penalties and interest charges.

Department - An organizational unit within government responsible for providing specific services or functions, such as police, fire, or public works.

Depreciation - The systematic allocation of the cost of a capital asset over its useful life to reflect wear, tear, and obsolescence.

Division - A subdivision within a department that focuses on specific activities or services within the department's broader mission.

E

Effective Tax Rate - The actual tax rate paid, calculated by dividing total tax liability by the assessed value of property.

Encumbrance - A commitment of funds for specific purposes that reduces the available balance for other uses, typically created when purchase orders or contracts are issued.

Enterprise Fund - A proprietary fund used to account for operations that are financed and operated like private businesses, such as utilities.

Equity - The residual interest in assets after deducting liabilities; in governmental accounting, represents fund balance or net position.

Expenditure - The use of financial resources, including current operating expenses, capital outlays, and debt service payments.

Expense - The cost of resources used during a specific period, recorded when incurred rather than when cash is paid.

F

Fiscal Year - The 12-month period used for budget and accounting purposes, which may or may not coincide with the calendar year.

Fixed Assets - Long-term tangible assets such as land, buildings, equipment, and infrastructure that are used in operations and not intended for sale.

Full Faith and Credit - A pledge of a government's taxing power and general revenues as security for bond repayment, representing the strongest form of municipal debt.

Fund - A self-balancing accounting entity with its own assets, liabilities, and fund equity, established to segregate resources for specific purposes or activities.

Fund Balance - The difference between assets and liabilities in a governmental fund, representing available financial resources.

Fund Equity - The residual interest in fund assets after deducting liabilities, equivalent to fund balance in governmental funds.

G

General Fund - The primary operating fund that accounts for all resources not required to be accounted for in other funds, financing most basic governmental services.

General Obligation Bonds - Bonds secured by the full faith and credit of the issuing government, backed by its general taxing power.

Goals - Broad statements of desired outcomes or achievements that guide budget decisions and resource allocation.

Governmental Fund - Funds that account for most basic governmental services, including the General Fund, Special Revenue Funds, and Debt Service Funds.

H

Home Rule City - A municipality that has adopted a charter under state constitutional provisions, providing greater local autonomy and self-governance powers.

HVAC (Heating, Ventilation, and Air Conditioning) - Building systems that provide climate control and air quality management, representing significant operational and maintenance expenses.

I

Indenture - The legal document that specifies the terms and conditions of a bond issue, including repayment provisions and security agreements.

Interest and Sinking (I&S) - A tax levy specifically dedicated to paying principal and interest on bonded debt.

Interest and Sinking Rate (I&S Rate) - The property tax rate levied specifically to generate revenue for debt service payments on bonded debt.

Interfund Transfers - Movement of resources from one fund to another, typically to support operations or meet legal requirements.

Intergovernmental - Relating to transactions, relationships, or agreements between different levels or units of government.

M

Machinery and Equipment - Tangible capital assets used in governmental operations, including vehicles, computers, and specialized equipment.

Maintenance - The upkeep and repair of capital assets to preserve their condition and extend their useful life.

Maintenance and Operations Rate (M&O Rate) - The property tax rate levied to fund current operating expenses of the government.

Major Funds - Funds that meet specific size criteria and are considered significant enough to warrant separate presentation in financial statements.

Mission - A statement that defines the fundamental purpose and reason for existence of a government or department.

Modified Accrual Basis - An accounting method used by governmental funds that recognizes revenues when available and measurable, and expenditures when liabilities are incurred.

N

NRMSIR (Nationally Recognized Municipal Securities Information Repository) - Electronic systems designated to receive and disseminate municipal securities disclosure documents and information.

O

Operating Budget - The portion of the budget that plans for day-to-day operations, including personnel costs, supplies, and services for the current fiscal year.

Operating Expenses - The costs incurred in the normal course of business operations, including salaries, utilities, supplies, and maintenance.

Operating Income - Revenue generated from primary business operations, excluding non-operating items such as investment income or extraordinary items.

Operating Revenues - Income generated from the primary activities of an enterprise or governmental operation, such as user fees and charges.

Ordinance - A local law enacted by the legislative body of a municipality, having the force of law within the jurisdiction.

P

Paying Agent - A bank or trust company designated to make principal and interest payments to bondholders on behalf of the bond issuer.

Principal - The original amount of debt or the face value of bonds that must be repaid, excluding interest payments.

Proprietary Fund - Funds that account for operations financed and operated like private businesses, including Enterprise Funds and Internal Service Funds.

R

Reimbursement - Payment made to recover costs previously incurred, often from other governments, grants, or insurance proceeds.

Resolution - A formal expression of opinion, will, or intent by the governing body, typically used for administrative matters not requiring an ordinance.

Retained Earnings - The accumulated net income of proprietary funds that has been retained for reinvestment rather than distributed.

Revenue Bonds - Bonds secured by specific revenue sources rather than the general taxing power, typically used to finance self-supporting enterprises

Right of Way - The legal right to pass through property owned by another party, often acquired for streets, utilities, or other public purposes.

S

SCADA (Supervisory Control and Data Acquisition) - Computer-based systems used to monitor and control utility operations such as water treatment and distribution.

Special Revenue Fund - A governmental fund used to account for resources that are restricted or committed for specific purposes other than debt service or capital projects.

T

Tax Levy - The total amount of property taxes imposed by a government for a specific fiscal year.

Tax Rate - The amount of tax per unit of assessed valuation, typically expressed in dollars per \$100 of assessed value.

Tax Roll - The official list of all taxable property within a jurisdiction and the assessed values upon which taxes are levied.

Taxes - Compulsory charges levied by government on individuals and property to finance public services and operations.

TML (Texas Municipal League) - A voluntary association of Texas cities that provides training, technical assistance, and advocacy services.

TMRS (Texas Municipal Retirement System) - The statewide retirement system providing pension benefits for employees of participating Texas cities.

Trend Analysis - The examination of financial data over multiple periods to identify patterns, changes, and future projections.

Trust Agreement - A legal document that establishes the terms and conditions under which assets are held and managed for specific purposes.

TWCC (Texas Worker's Compensation Commission) - The state agency that formerly regulated workers' compensation insurance in Texas (now handled by the Texas Department of Insurance).

U

Unencumbered Balance - The portion of an appropriation that has not been committed through encumbrances and remains available for use.

User Charges - Fees charged to individuals or organizations for specific services provided by the government, such as utility services or permits.

Utility Fund - An enterprise fund used to account for the operations of government-owned utilities such as water, sewer, electric, or gas systems.

W

WMARSS (Waco Metropolitan Area Regional Sewer System) - A regional wastewater treatment system serving multiple jurisdictions in the Waco, Texas metropolitan area.

WWTP (Wastewater Treatment Plant) - A facility that processes and treats sewage and other wastewater to remove contaminants before discharge or reuse.

END OF DOCUMENT
