

ORDINANCE 2025-006

AN ORDINANCE OF THE CITY OF AMES, TEXAS, ADOPTING A BUDGET FOR FISCAL YEAR 2025; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; ENACTMENT; FILING OF BUDGET; SEVERABILITY; EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the City Council of the City of Ames (“City of Ames” and “City Council”) seeks to enact and otherwise approve the City’s budget for Fiscal Year 2026;

WHEREAS, the new fiscal year commences for the City of Ames (“City”) on January 1, 2026;

WHEREAS, the following public notices duly posted and published as required by law, a public hearing was held on September 22, 2025, by and before the City Council, the subject of which was the proposed budget for the City for Fiscal Year 2026, submitted in accordance with provisions of required state statutes;

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted;

WHEREAS, the City Council finds that the proposed Budget is for legitimate municipal purposes, and is in compliance with Texas Local Government Code 102;

WHEREAS, pursuant to Texas Local Government Code 51.001, the City has general authority to adopt an ordinance that is for the good government, peace, or order of the City and is necessary or proper for carrying out a power granted by law to the City;

WHEREAS, the City Council finds that is necessary and proper for the good government, peace, or order of the City of Ames to adopt an ordinance establishing a budget for the upcoming fiscal year; and

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

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

SECTION 1. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION 2. The City’s budget for fiscal year 2026 shall be read in accordance with *Attachment “A,”* which is attached hereto and incorporated into this Ordinance for all purposes.

SECTION 3. To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provision of

this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

SECTION 4. Should any of the clauses, sentences, paragraphs, sections, or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of the Ordinance.

SECTION 5. The City Secretary is hereby directed to file the budget on the website of the City and in the City's official records.


SECTION 6. This Ordinance shall be effective immediately upon passage and publication as provided for by law.

SECTION 7. It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public, and the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

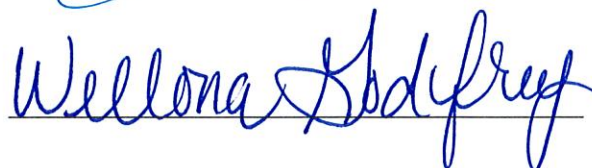
PASSED & ADOPTED this, the 22nd day of September 2025, by the following City Council of Ames roll call vote:

Mayor Pro Tem Trahan	<input checked="" type="checkbox"/> <u>for</u>	<input type="checkbox"/> <u>against</u>	<input type="checkbox"/> <u>abstain</u>	<input type="checkbox"/> <u>absent</u>
Councilmember Hardy	<input checked="" type="checkbox"/> <u>for</u>	<input type="checkbox"/> <u>against</u>	<input type="checkbox"/> <u>abstain</u>	<input type="checkbox"/> <u>absent</u>
Councilmember White	<input checked="" type="checkbox"/> <u>for</u>	<input type="checkbox"/> <u>against</u>	<input type="checkbox"/> <u>abstain</u>	<input type="checkbox"/> <u>absent</u>
Councilmember Freeman, Jr.	<input type="checkbox"/> <u>for</u>	<input type="checkbox"/> <u>against</u>	<input type="checkbox"/> <u>abstain</u>	<input checked="" type="checkbox"/> <u>absent</u>
Councilmember Burgos	<input checked="" type="checkbox"/> <u>for</u>	<input type="checkbox"/> <u>against</u>	<input type="checkbox"/> <u>abstain</u>	<input type="checkbox"/> <u>absent</u>

CITY OF AMES:



ATTEST:



Attachment “A”

2026 City Budget



**CITY OF AMES BUDGET
FOR FISCAL YEAR JANUARY 1, 2026 TO DECEMBER 31, 2026**

**BARBARA DOMAIN
MAYOR**

**MICHAEL TRAHAN
MAYOR PRO-TEM
COUNCIL MEMBER, POSITION 1**

**ELIZABETH "LIZ" HARDY
COUNCIL MEMBER, POSITION 2**

**EDDIE WHITE
COUNCIL MEMBER, POSITION 3**

**ALFRED FREEMAN, JR.
COUNCIL MEMBER, POSITION 4**

**Tiffany Burgos
COUNCIL MEMBER, POSITION 5**

For more information contact:
The City of Ames, 304 Martin St; Ames, Texas 77575
(936)336-7278
www.cityofamestexas.com



2025 BUDGET GENERAL FUND

Revenue Accounts

Property Tax	\$	357,707.46
Franchise Tax	\$	26,000.00
Sales Tax/CPA State Local Fiscal/INV	\$	37,000.00
Interest Income	\$	200.00
Miscellaneous Revenue	\$	21,000.00
Bond	\$	85,715.60

Total Revenue	\$	527,623.06
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Expenses Category

City Secretary (Transferred to Utility)	\$	49,920.00
Contract labor	\$	25,000.00
Legal Services (Liberty Litigation)	\$	50,000.00
General Legal Counsel	\$	50,000.00
Professional Services (Auditor)	\$	16,000.00
Bond	\$	85,715.60
City Mayor	\$	24,000.00
Utilities	\$	30,000.00
Municipal Court	\$	15,000.00
Elections	\$	8,500.00
Insurance	\$	25,000.00
Publishing/Advertising	\$	10,000.00
City Council Training/Stipend	\$	13,000.00
Streets	\$	15,000.00
Office Expense	\$	17,000.00
Software Expenses	\$	12,000.00
Vehicle Expense	\$	7,000.00
Gas	\$	7,000.00
Bookkeeping	\$	28,400.00
Bonus for Employees	\$	2,000.00
Uniforms	\$	1,000.00
Postage	\$	4,000.00
Miscellaneous	\$	-

Total Expenses	\$	495,535.60
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Estimated Ending Balance	\$	32,087.46
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2026 BUDGET UTILITY FUND

Revenue Accounts

Sewer Service (\$44.60)	\$	294,360.00
Garbage Service (\$17.00)	\$	112,200.00
Tap Fees & Other (New)	\$	15,000.00
Interest	\$	112.00
Transfer from (General Acct)	\$	49,920.00
Total	\$	471,592.00

Expenses Category

Salaries	\$	153,200.00
IRS Payroll Taxes/Unemployment	\$	25,000.00
Payment Processing	\$	5,000.00
Contract Labor	\$	45,000.00
Piney Woods Sanitation (LiveOaks)	\$	89,610.00
City of Liberty (Grey Water Disposal/Overages & Electric)	\$	50,000.00
USDA Grant/Loan Payment	\$	55,905.22
Maintenance/Vehicles	\$	22,000.00
Maintenance/Sewer Supplies	\$	17,000.00
Office Supplies	\$	8,876.78
Total Operating Expenses	\$	471,592.00

Estimated Ending Balance	\$	-
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CITY OF AMES 2026 BENEFITS

VACATION

All full-time employees will accrue **3.34 hrs (40 hrs yearly)** of vacation time per month for employment beginning at 90 days to 1 year and **6.67 hrs (80.04 hrs yearly)** of vacation per month for years 2 through 10; and **10 hrs** per month of vacation after 10 years of employment.

SICK LEAVE

Sick leave is a benefit that is allowed in cases of actual illness or disability. Abuse of sick leave will cause the employee to be subject to disciplinary action or dismissal.

Sick leave begins to accrue on the first day of employment: although it may not be used until 90 days after employment. Only the sick time that has been earned may be used.

0-5 yrs	6.67 hrs monthly (80.04 hrs yearly)
5 yrs or more	13.33 hrs monthly (159.96 hrs yearly)

HOLIDAYS

(See Attached Schedule)

EMERGENCY LEAVE

Emergency leave will accrue in the amount of three days per year. These leave days may be used in the event of illness or death of an immediate member of the family. "Immediate member" shall include mother, father, spouse, child, sibling, and grandparents. Emergency leave not taken in the year following accrual is forfeited.



2026 HOLIDAY SCHEDULE

NEW YEAR'S DAY	JANUARY 01 – 02, 2026
MARTIN LUTHER KING DAY	JANUARY 19, 2026
PRESIDENT'S DAY	FEBRUARY 16, 2025
TEXAS INDEPENDENCE DAY	MARCH 02, 2026
GOOD FRIDAY	APRIL 03, 2026
MEMORIAL DAY	MAY 25, 2026
JUNETEENTH	JUNE 19, 2026
INDEPENDENCE DAY (OBSERVED)	JULY 03, 2026
LABOR DAY	SEPTEMBER 07, 2026
COLUMBUS DAY	OCTOBER 12, 2026
TVE PARADE DAY	OCTOBER 21, 2026
VETERANS DAY	NOVEMBER 11, 2026
THANKSGIVING DAY	NOVEMBER 25 - 27, 2026
CHRISTMAS DAY	DECEMBER 23 - 25, 2026

THESE ARE PAID HOLIDAYS



This budget will raise more revenue from property taxes than last year's budget by an amount of \$45,215.66, which is a 14.47% tax increase from last year's budget. The property tax revenue to be raise from new property added to the tax roll is \$16,214.71.

City Council of Ames Recorded Roll Call Vote:

Mayor Pro Tem Trahan	<input checked="" type="checkbox"/> <i>for</i> _____ <i>against</i> _____ <i>abstain</i> _____ <i>absent</i>
Councilmember Hardy	<input checked="" type="checkbox"/> <i>for</i> _____ <i>against</i> _____ <i>abstain</i> _____ <i>absent</i>
Councilmember White	<input checked="" type="checkbox"/> <i>for</i> _____ <i>against</i> _____ <i>abstain</i> _____ <i>absent</i>
Councilmember Freeman, Jr.	_____ <i>for</i> _____ <i>against</i> _____ <i>abstain</i> <input checked="" type="checkbox"/> <i>absent</i>
Councilmember Burgos	<input checked="" type="checkbox"/> <i>for</i> _____ <i>against</i> _____ <i>abstain</i> _____ <i>absent</i>

Property Tax Rate Comparison	2024	2025
Adopted Tax Rate:	0.50000/\$100	0.572058/\$100
No-New Revenue Tax Rate:	0.48620/\$100	0.508730/\$100
Voter-Approval Tax Rate:	0.51668/\$100	0.622166/\$100
Maintenance & Operations Tax Rate (M&O):	0.41254/\$100	0.421710/\$100
Debt Rate:	0.08746/\$100	0.150348/\$100

Projected Property Tax Increase for 2025:	\$45,215.66
Total Debt Obligation, secured by Property Tax:	\$91,857.00

Budget Adoption Ordinance No. 2025-006
Ratify Tax Increase Resolution No. 2025-025
Tax Levy Ordinance No. 2025-007

FY 25 v. FY 26 adopted

GENERAL FUND					GENERAL FUND				
REVENUE		FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 2nd Amended Budget	REVENUE		FY 2026 Adopted Budget		
Property Tax	\$	312,491.80	\$	312,491.80	Property Tax	\$	357,707.46		
Franchise Tax	\$	26,000.00	\$	26,000.00	Franchise Tax	\$	26,000.00		
Sales Tax/CPA State Local Fiscal/INV	\$	37,000.00	\$	37,000.00	Sales Tax/CPA State Local Fiscal/INV	\$	37,000.00		
Interest Income	\$	200.00	\$	200.00	Interest Income	\$	200.00		
Miscellaneous Revenue	\$	21,000.00	\$	21,000.00	Bond	\$	85,715.60		
					Miscellaneous Revenue	\$	21,000.00		
Total Revenue:	\$	396,691.80	\$	396,691.80	Total Revenue:	\$	527,623.06		
EXPENSE					EXPENSE				
City Secretary (Transferred to Utility)	\$	47,840.00	\$	47,840.00	City Secretary (Transferred to Utility)	\$	49,920.00		
Contract labor	\$	23,000.80	\$	23,000.80	Contract labor	\$	25,000.00		
Legal Services (Liberty Litigation)	\$	65,000.00	\$	65,000.00	Legal Services (Liberty Litigation)	\$	50,000.00		
General Legal Counsel	\$	50,000.00	\$	50,000.00	General Legal Counsel	\$	50,000.00		
Professional Services (Auditor)	\$	10,000.00	\$	10,000.00	Professional Services (Auditor)	\$	16,000.00		
City Mayor	\$	24,000.00	\$	24,000.00	Bond	\$	85,715.60		
Utilities	\$	30,000.00	\$	30,000.00	City Mayor	\$	24,000.00		
Municipal Court	\$	10,000.00	\$	10,000.00	Utilities	\$	30,000.00		
Elections	\$	8,200.00	\$	8,200.00	Municipal Court	\$	15,000.00		
Insurance	\$	7,000.00	\$	7,000.00	Elections	\$	8,500.00		
Publishing/Advertising	\$	10,000.00	\$	10,000.00	Insurance	\$	25,000.00		
City Council Training/Stipend	\$	13,000.00	\$	13,000.00	Publishing/Advertising	\$	10,000.00		
Streets	\$	15,000.00	\$	15,000.00	City Council Training/Stipend	\$	13,000.00		
Loan Excavator	\$	8,579.53	\$	8,579.53	Streets	\$	15,000.00		
John Deere Loan (Lawmower)	\$	8,000.00	\$	8,000.00	Loan Excavator	\$	17,000.00		
Office Expense	\$	17,000.00	\$	17,000.00	Office Expense	\$	12,000.00		
Software Expenses	\$	12,000.00	\$	12,000.00	Software Expenses	\$	7,000.00		
Vehicle Expense	\$	7,000.00	\$	7,000.00	Vehicle Expense	\$	7,000.00		
Gas	\$	7,000.00	\$	7,000.00	Gas	\$	7,000.00		
Bookkeeping	\$	13,400.00	\$	13,400.00	Bookkeeping	\$	28,400.00		
Bonus for Employees	\$	1,000.00	\$	1,000.00	Bonus for Employees	\$	2,000.00		
Uniforms	\$	880.47	\$	880.47	Uniforms	\$	1,000.00		
Postage	\$	3,500.00	\$	3,500.00	Postage	\$	4,000.00		
Miscellaneous	\$	5,291.00	\$	5,291.00	Miscellaneous	\$	-		
Total Expense:	\$	396,691.80	\$	396,691.80	Total Expense:	\$	495,535.60		
Estimated Ending Balance	\$	-	\$	-	Estimated Ending Balance	\$	32,087.46		
UTILITY FUND					UTILITY FUND				
REVENUE					REVENUE				
Sewer Service (\$44.60)	\$	294,360.00	\$	294,360.00	Sewer Service (\$44.60)	\$	294,360.00		
Garbage Service (\$17.00)	\$	112,200.00	\$	112,200.00	Garbage Service (\$17.00)	\$	112,200.00		
Tap Fees & Other (New)	\$	15,000.00	\$	15,000.00	Tap Fees & Other	\$	15,000.00		
Interest	\$	112.00	\$	112.00	Interest	\$	112.00		
Transfer (General Acct)	\$	47,840.00	\$	47,840.00	Transfer (General Acct)	\$	49,920.00		
Total Revenue:	\$	469,512.00	\$	469,512.00	Total Revenue:	\$	471,592.00		
EXPENSE					EXPENSE				
Salaries	\$	192,400.00	\$	142,400.00	Salaries	\$	149,200.00		
IRS Payroll Taxes/Unemployment	\$	25,000.00	\$	25,000.00	IRS Payroll Taxes/Unemployment	\$	25,000.00		
Payment Processing	\$	2,500.00	\$	2,500.00	Payment Processing	\$	5,000.00		
Contract Labor	\$	11,000.00	\$	61,000.00	Contract Labor	\$	35,000.00		
Piney Woods Sanitation	\$	87,000.00	\$	87,000.00	Piney Woods Sanitation	\$	89,610.00		
City of Liberty (Grey Water Disposal/Overages & Electric)	\$	65,000.00	\$	65,000.00	City of Liberty (Grey Water Disposal/Overages & Electric)	\$	65,000.00		
USDA Grant Loan/Payment	\$	55,905.52	\$	55,905.52	USDA Grant Loan/Payment	\$	55,905.22		
Maintenance/Vehicles	\$	22,000.00	\$	22,000.00	Maintenance/Vehicles	\$	22,000.00		
Maintenance/Sewer Supplies	\$	8,706.48	\$	8,706.48	Maintenance/Sewer Supplies	\$	12,000.00		
					Office Supplies	\$	8,000.00		
Total Expense:	\$	469,512.00	\$	469,512.00	Total Expense:	\$	466,715.22		
Estimated Ending Balance	\$	-	\$	-	Estimated Ending Balance	\$	4,876.78		