



Lockhart

The BBQ Capital of Texas

City of Lockhart
Annual Operating Budget
Fiscal Year 2025-2026



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CITY OF
Lockhart
TEXAS

As required by section 102.007 (d) of the Texas Local Government Code, the City of Lockhart is providing the following statement on this cover page of the its adopted budget.

This budget will raise more total property taxes than last year’s budget by \$1,604,671, which is a 22.10% increase, and of that amount \$929,171 is tax revenue to be raised from new property added to the tax roll this year.

The record vote of each member of the governing body by name voting on the adoption of the fiscal year 2025-2026 budget is as follows:

FOR: Mayor Lew White, Mayor Pro-Tem Angie Gonzales-Sanchez, At-Large - Brad Westmoreland, District 1 - Juan Mendoza, District 2 - John Castillo, District 3 - John Lairsen, District 4 - Jeffrey Michelson.
AGAINST: None
PRESENT and not voting: None
ABSENT: None

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

	Preceding Fiscal Year <u>2024-2025</u>	Current Fiscal Year <u>2025-2026</u>
The Property Tax Rate (Adopted):	0.5348	0.5093
The No-New-Revenue (NNR) Tax Rate:	0.5300	0.5058
The NNR Maintenance & Operations Tax Rate:	0.3997	0.3930
The Voter-Approval Tax Rate:	0.5348	0.5093
The Debt Rate:	0.1212	0.1026

The total municipal debt obligations secured and paid by property taxes for the City of Lockhart is \$2,599,780 for the 2025-26 fiscal year.

On September 2, 2025, the members of the governing body adopted the City's property tax maintenance and operations rate of \$0.4113 per \$100 of valuation for tax year 2025 as follows:

FOR: Mayor Lew White, Mayor Pro-Tem Angie Gonzales-Sanchez, At-Large - Brad Westmoreland, District 1 - Juan Mendoza, District 2 - John Castillo, District 3 - John Lairsen, District 4 - Jeffry Michelson.

AGAINST: None

On September 2, 2025, the members of the governing body adopted the City's property tax debt rate of \$0.1428 per \$100 of valuation for tax year 2025 as follows:

FOR: Mayor Lew White, Mayor Pro-Tem Angie Gonzales-Sanchez, At-Large - Brad Westmoreland, District 1 - Juan Mendoza, District 2 - John Castillo, District 3 - John Lairsen, District 4 - Jeffry Michelson.

AGAINST: None

About Lockhart



Location: Located in Central Texas, Lockhart is the Caldwell County seat and the county’s largest city with an estimated population of approximately 15,000 people. Major highways that run through the city include the SH 130 toll road and US 183. Lockhart is located about 35 miles from downtown Austin and 60 miles from downtown San Antonio.

Form of Government: Lockhart has a home-rule Council-Manager form of government. Citizens are represented on the City Council by seven elected Councilmembers; four from single Councilmember districts, two At-Large Positions, and a Mayor, who is elected At-Large. The Council appoints one of its members as a Mayor Pro-Tem to chair the council in the absence of the Mayor. The Mayor is recognized as the head of city government for ceremonial and emergency purposes and is a voting member of the Council. Lockhart’s Mayor and Councilmembers are elected for three-year staggered terms.

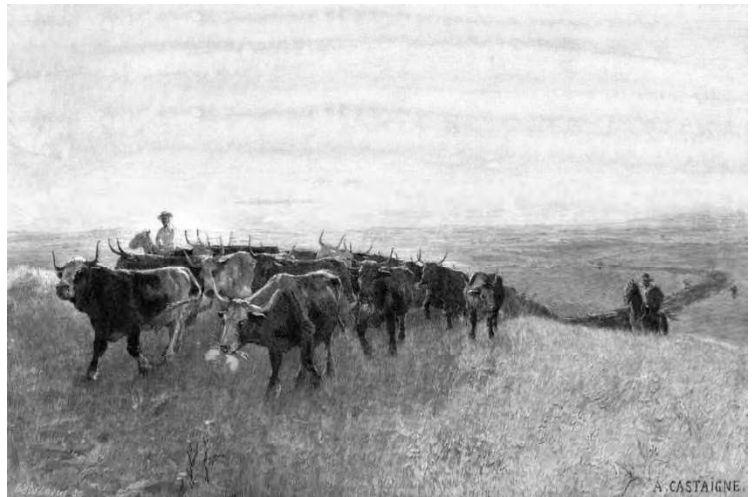
The Council appoints the City Manager, Municipal Judge and City Attorney.

Council responsibilities also include setting policy, adopting local ordinances, setting the tax rate, approving the budget and approving major land transactions. The Council also appoints citizen members of Boards and Commissions who have volunteered their expertise, experience and time making recommendations in an advisory capacity to special projects in the city.

Lockhart history: Byrd Lockhart first set foot in what was to become Caldwell County in the 1800s. Lockhart was an assistant surveyor to Green DeWitt, who made his living setting boundaries throughout Central Texas. At his own expense, Lockhart built roads, and as compensation asked for land along Plum Creek. Although Lockhart lived in Gonzales, he farmed the land he was given, opening it up for other settlers.

Originally a part of Gonzales County, the lack of decent roads and distance to the county seat inspired the settlers to create a separate county in 1848. The county was named for Captain Matthew Caldwell, a skilled scout and leader of a company of rangers who fought in the Battle of Plum Creek and later against Mexico. Four years later, Lockhart was incorporated as a city in 1852.

Lockhart was known for being a significant stop on the Chisholm Trail, which was used to drive cattle overland from ranches in Texas to Kansas railheads. The first herd to take the famous Chisholm Trail to Kansas was owned by Lockhart's J.J. Myers, and soon Lockhart became a major northward converging point for the Chisholm Trail.



Later, Caldwell County soil was found to be hospitable to cotton. After years of experimentation, Lockhart's A.D. Mebane developed a particularly hardy strain of cotton that continues to set a worldwide standard.

Lockhart had its days as an oil boom town with the discovery and development of oil fields in the 1920s. Shallow field exploration continues in Caldwell County, with a major field surrounding Luling.

The coming of railroads and automobiles changed the face of Lockhart in the late 19th century. The Sunset rail route reached Luling in 1874, and the Missouri, Kansas, Texas arrived in Lockhart in 1885.

The first automobile in Lockhart was hand built by Lockhart blacksmith Emil Seeliger. The total cost of the vehicle, including the \$60 worth of tubeless tires, was \$125. He took the car for its first drive in 1904, reaching a top speed of 15 mph.

Local economy: Today, Lockhart's businesses comprise a rich tapestry of agriculture, manufacturing companies, technology companies, unique local shops and eateries, and, of course, celebrated barbecue restaurants that have earned it its famous moniker: The Barbecue Capital of Texas.

CITY OF
Lockhart
TEXAS

**MAYOR
LEW WHITE**

**MAYOR PRO-TEM
ANGIE GONZALES-SANCHEZ**

DISTRICT 1 - JUAN MENDOZA

DISTRICT 2 - JOHN CASTILLO

DISTRICT 3 - JOHN LAIRSEN

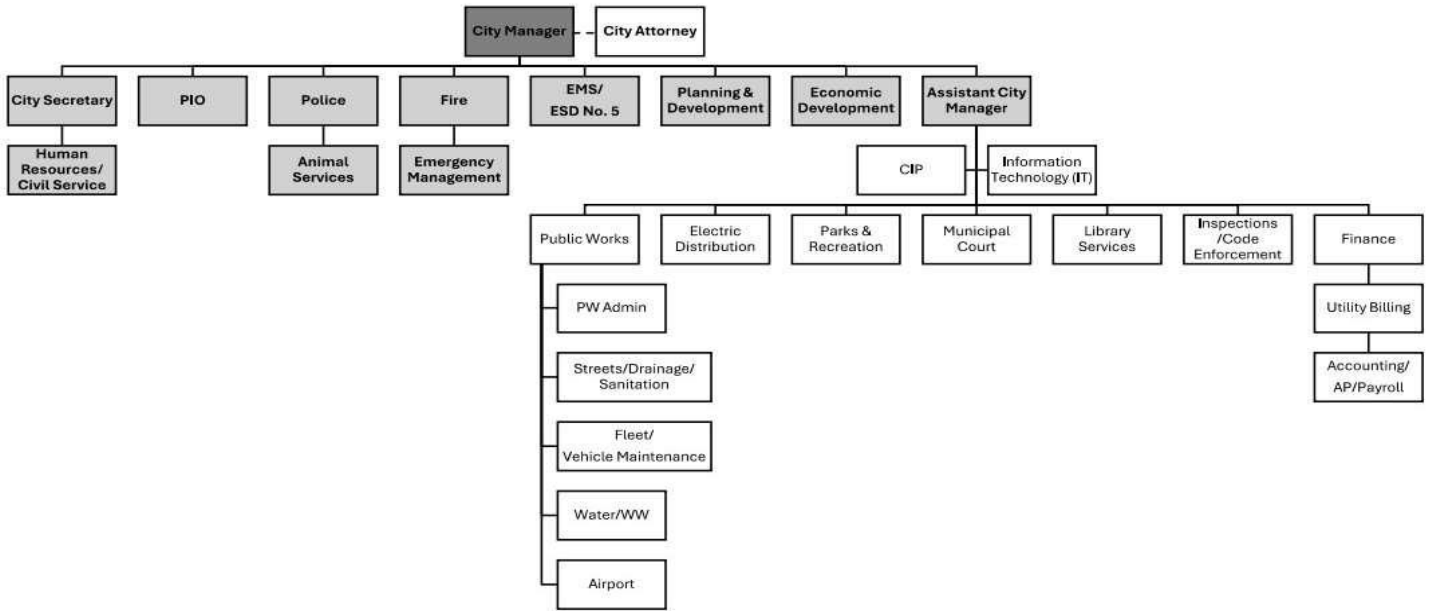
DISTRICT 4 - JEFFRY MICHELSON

AT LARGE - BRAD WESTMORELAND



**CITY MANAGER - JOSEPH RESENDEZ
CITY SECRETARY - JULIE BOWERMON
FINANCE DIRECTOR - KEELI MICHNA**

City of Lockhart Organizational Chart



City of Lockhart
Authorized Personnel Listing

Fund	Dept.	Position	Full-Time	Part-Time	Seasonal
100 - General	5105 - City Manager	City Manager	1		
		Assistant City Manager	1		
		City Secretary	1		
		Human Resources Director	1		
		Public Information Officer	1		
		Administrative Assistant	1		
		Receptionist/Secretary	1		
		Records Management Clerk		1	
5105 - City Manager Total			7	1	
5108 - Finance		Finance Director	1		
		Controller	1		
		Staff Accountant	1		
		Personnel Specialist	1		
		Accounts Payable Clerk	1		
5108 - Finance Total			5		
5314 - Communications		Lead Telecommunicator	2		
		Telecommunicator	8		
5314 - Communications Total			10		
5315 - Animal Services		Animal Services Supervisor	1		
		Animal Control Officer	2		
		Animal Shelter Attendant/ACO	2		
		Animal Shelter Attendant	4		
		Animal Shelter Assistant	1		
5315 - Animal Services Total			10		
5316 - Municipal Court		Municipal Court Manager	1		
		Juvenile Case/Deputy Court Mgr	1		
		Deputy Court Clerk	1		
		Judge		1	
5316 - Municipal Court Total			3	1	
5317 - Police - Sworn		Police Chief	1		
		Captain	1		
		Lieutenant	2		
		Sergeant	6		

	Police Officer	21	
5317 - Police - Civilian	Administrative Coordinator - Police	1	
	Evidence Technician	1	
	Victim Services Coordinator	1	
5317 - Police Total		34	
5318 - Fire	Fire Chief	1	
	Assistant Fire Chief	1	
	Fire Captain	3	
	Fire Engineer	6	
	Firefighter	6	
	Administrative Assistant II		1
5318 - Fire Total		17	1
5420 - Library	Director of Library Services	1	
	Circulation Coordinator	1	
	City Training Coordinator	1	
	Library Assistant	2	
	Youth Services Clerk	1	
	Library Clerk		3
5420 - Library Total		6	3
5422 - Parks & Recreation	Parks & Recreation Director	1	
	Parks/Cemetery Crew Leader	1	
	Parks Worker II	1	
	Parks Worker I	6	
	Swimming Pool Manager		1
	Lifeguard		7
5422 - Parks & Recreation Total		9	8
5525 - Planning & Development	Planning Director	1	
	Senior Planner	1	
	Planner	1	
	Planning/GIS Technician	1	
	Development Services Assistant	1	
5525 - Planning & Development Total		5	
5526 - Building Inspections & Enforcement	Building Official	1	
	Senior Inspector	1	
	Sanitarian/Code Enforcement Officer	1	

		Code Enforcement Officer	1		
		Building Permit Technician	1		
5526 - Building Inspections & Enforcement Total			5		
5630 - Public Works		Public Works Director	1		
		Administrative Assistant	1		
5630 - Public Works Total			2		
5631 - Garage & Maintenance		Lead Mechanic	1		
		Mechanic	1		
		Maintenance Worker II	2		
5631 - Garage & Maintenance Total			4		
5633 - Streets & ROW		Sanitation/Street Supervisor	1		
		Heavy Equipment Operator	3		
		Heavy Equipment Operator-S/D	1		
		Street Worker	7		
5633 - Streets & Roadways Total			12		
100 - General Total			129	6	8
500 - Electric	5740 - Utility Billing	Customer Service/Utility Billing Supervisor	1		
		Customer Service Coordinator	1		
		Customer Service Specialist	1		
		Cashier/Customer Service Representative	3		
		Meter Reader Lead (new as of FY26)	1		
		Meter Reader	2		
5740 - Utility Billing Total			9		
5745 - Electric Distribution		Electric Superintendent	1		
		Line Foreman - Electric	1		
		Class A Lineman	3		
		Lineman I	3		
		Lineman II Apprentice	1		
		Administrative Assistant	1		
5745 - Electric Distribution Total			10		
500 - Electric Total			19		
520 - Water	5750 - Water Distribution	Water/WW Supervisor	1		
		Assistant Water/WW Supervisor	1		
		Heavy Equipment Operator	1		

		Water/WW Systems Operator	3		
	5750 - Water Distribution Total		6		
520 - Water Total			6		
540 - Wastewater	5760 - Wastewater Treatment	Heavy Equipment Operator	1		
		Water/WW Systems Operator	3		
	5760 - Wastewater Treatment Total		4		
540 - Wastewater Total			4		
560 - Solid Waste	5770 - Residential Collection	Sanitation Route Manager	1		
		Sanitation Worker I	1		
	5770 - Residential Collection Total		2		
	5774 - Recycling	Recycling Technician	1		
	5774 - Recycling Total		1		
560 - Solid Waste Total			3		
800 - Economic Development	5199 - Economic Development	Economic Development Director	1		
		Marketing Specialist/Office Manager	1		
	5199 - Economic Development Total		2		
	5200 - Downtown and Tourism Department	Downtown and Tourism Director	1		
	5200 - Downtwon and Tourism Department		1		
800 - Economic Development Total			3		
Grand Total			164	6	8

BUDGET PROCESS

Background

The budget is the financial plan for the City. It is also a policy device for the Council, an operations guide for the staff, and a communications tool to the public. The City prepares a budget of all of its funds based on a fiscal year starting on October 1 and ending on September 30 each year.

The budget is prepared using Generally Accepted Accounting Principles. The budget differs from the Annual Comprehensive Financial Report (ACFR) as the budget does not show the City's liabilities, or depreciation expenses.

Each fund in the budget shows the FY 2019-20 actual audited revenues, expenses, and ending fund balance. That ending balance becomes the beginning fund balance for the FY 2021-22 budget.

Final calculations are then made for all revenues and expenses in the FY 2020-21 budget and an estimated final ending fund balance—total revenues minus total expenses—is calculated. This amount becomes the estimated beginning fund balance for the FY 2021-22 budget.

Revenues and expenses are calculated based on prior years' history, trend analysis, economic forecasting, and any shifts in policy or strategic goals as laid out by Council.

Both revenues and expenditures are constantly being adjusted throughout the final months and are subject to change up to the night the City Council officially adopts the budget.

Structure

The accounts of the City are organized and operated on the basis of funds. Funds are established according to governmental accounting standards and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The General Fund is the primary operating fund for the City and it accounts for the normal recurring operating activities of the City such as police and fire protection, emergency medical services, economic development, visitor initiatives, maintenance of streets and parks, planning and zoning, and general administrative services. These activities are typically funded by user fees, or property, sales, and franchise taxes.

Proprietary Funds are used to account for any activity where users are charged a fee for goods and services similar to a private business. The City's four Proprietary Funds are Electric, Water, Wastewater, and Solid Waste.

Basis of Accounting & Budgeting

Accounting records and budgets for governmental fund types are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become measurable and available. Expenditures are generally recognized when the related liability is incurred.

The level of control—the level at which expenditures may not exceed the budget—is the fund level. The City Manager is authorized to approve a transfer of budgeted amounts within departments; however, any revisions that alter the total of any fund must be approved by the City Council. Budgetary accounting is maintained on a line-item basis.

Guidelines

In addition to the financial policies the City has adopted, the following assumptions, or guidelines, are used in crafting the budget each year:

We are mindful of the City's limited resources and the budget will balance the needs for services, economic development, and infrastructure while maintaining the lowest possible property tax rate.

The City will aggressively investigate and pursue federal, state, and foundation grants to address City needs and lower budget expenses.

The budget is conservatively crafted; we initially use the lower of revenue estimates and the higher of expense estimates until the actual amounts are reasonable known.

The staff will submit a balanced budget each year, which means that expenditures will not exceed current year revenues plus available fund balance, reserves, and transfers.

In certain funds, when revenues exceed expenses, we may increase the contingency expense amount to show the fund as balanced to zero.

The budget will maintain at least three months of reserves in the General Fund.

Closeout

The City's current fiscal year budget is often amended during the year and as part of the approval process for the next budget. Amendments can be made anytime during the fiscal year but are typically made in March and September.

Along with estimating revenues and expenses for the upcoming fiscal year, staff projects final estimates for the current budget as well. These projections are reviewed by the City

Manager, approved by Council, and then set as the final budget for the current fiscal year in the September amendment.

After the current fiscal year budget is closed, the City receives an annual audit of the books, accounts, financial records, and transactions of all funds of the City by independent certified public accountants selected by the City Council.

Budget Calendar

Presenting a budget is a time-consuming process that requires involvement from each of the City's departments and City leaders. A budget requires strategic vision and goals, conservative allocation of limited resources, compromise, and often difficult decisions.

Budget preparatory work starts in May when departments review their budgets and make requests to the City Manager in one-on-one departmental meetings. City Council attends a two-day budget workshop to provide direction to the staff regarding its priorities.

Running concurrently with the budget process is calculating the City's property tax rate. In late- July each year, the County Appraisal District assesses the value of properties in the county and releases the values to the cities and other taxing jurisdictions—allowing the City to compute its proposed property tax rate.

The budget calendar serves as an approximate timeline for the budget and tax rate processes, but it is subject to change as circumstances warrant.

Involvement from City leaders and citizens is crucial to the process; the staff and City Manager take great efforts to keep both informed throughout the budget cycle.

Special meetings, workshops and public hearings are conducted to present the proposed budget. Public hearings on the budget and tax rate are held prior to adopting the budget and tax rate in late August.

FY 2025-2026

DATES	BUDGET CALENDAR	CITY OF LOCKHART, TX
April 3	Budget kick-off with Department Heads and administrative staff.	
April 15	Present Budget Calendar to Council.	
April 30	Chief appraiser prepares and certifies preliminary estimate of taxable values.	
May 2	Departmental operating budget requests due to the Finance department and City Manager.	
May 12 – 23	City Manager meetings with Department Heads to review budget expenses & needs.	
May 28	Revised department budgets due to Finance Director.	
June 3	Distribution of City Manager’s Preliminary Budget.	
June 9	LEDC meeting w/Budget workshop.	
June 11 (Wed)*	Budget Workshop I to review General Fund budget.	
June 12 (Thur)*	Budget Workshop II to review Enterprise & Special Revenue Funds budgets.	
June 17	Presentation of GBRA & CCAD Budget. Non-Profits Presentation to Council.	
July 23 (Wed)*	Budget Workshop III to review Capital Improvement Program (CIP) [water, wastewater, facilities, streets, parks, etc.].	
July 24 (Thur)*	Budget Workshop IV to be determined.	
July 25	Chief Appraiser certifies the appraised roll to taxing units.	
August 1	File City Manager’s Proposed Budget with City Secretary.	
August 5	City Manager presents Proposed Budget to Council; LEDC presents LEDC Budget to Council; set two public hearings on proposed budget.	
	<u>City Council sets proposed tax rate; record vote; schedule public hearing.</u>	
August 19	Public Hearing No. 1 on Proposed Budget.	
August 20	First <u>Notice of Public Hearing</u> on Proposed Tax Rate in Lockhart Post.	
August 27	Second <u>Notice of Public Hearing</u> on Proposed Tax Rate in Lockhart Post (at least 5 days before public hearing).	
September 2	Public Hearing No. 2 on Proposed Budget; Public Hearing No. 1 on Proposed Tax Rate. City Council to adopt Budget, approve LEDC Budget; and adopt tax rate.	
September 9	Last day for meeting to adopt Proposed Tax Rate if rate is not adopted September 2 nd .	
October 1	New Fiscal Year	
November 30	Deadline for Budget distribution to City Council, Caldwell County Clerk, City Hall, Municipal Library, and post to City’s website.	

Regular Council Meetings | * Tentative workshop dates subject to Council availability.

ORDINANCE 2025-19

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS ADOPTING THE BUDGET AND APPROPRIATING RESOURCES FOR THE FISCAL YEAR 2025-2026, BEGINNING OCTOBER 1, 2025, FOR THE CITY OF LOCKHART, CALDWELL COUNTY, TEXAS; ADOPTING THE FUND BALANCE-STABILIZATION OF EXCESS OF RESERVE POLICY, FINANCIAL POLICY, AND CITY OF LOCKHART INVESTMENT POLICY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the laws of the State of Texas for Home Rule cities and the City Charter for the City of Lockhart, Texas, the budget covering proposed estimated revenues and expenditures for Fiscal Year 2026, beginning October 1, 2025 and ending September 30, 2026, was filed with the City Secretary and notice of public hearing was provided as required, and,

WHEREAS, a public hearing was held by the City Council of the City of Lockhart, Texas, on said budget on August 19, 2025 and September 2, 2025 at which time said budget was presented and considered, and interested citizens were provided an opportunity to be heard by the City Council of the City of Lockhart, and,

WHEREAS, the City Council has reviewed and adopted a fiscal policy titled "Fund Balance-Stabilization of Excess of Reserve Policy"; and

WHEREAS, the City Council has reviewed and adopted a fiscal policy titled "Financial Policy"; and

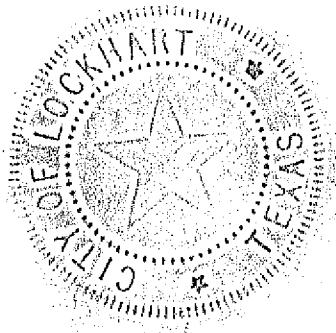
WHEREAS, the City Council has reviewed and adopted an investment policy titled "City of Lockhart Investment Policy" and has conducted an annual review of the City's Investment Policy, as required by Chapter 2256, Texas Government Code; and

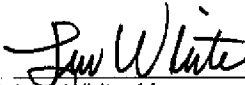
WHEREAS, the City Council, City Manager and staff, after careful deliberate study and considerable debate, have determined the appropriate revenues and expenditures necessary for the maintenance and operations of the City of Lockhart for Fiscal Year 2026.


THEREFORE, BE IT RESOLVED, that the City Council of the CITY OF LOCKHART hereby adopts the Fund Balance-Stabilization of Excess of Reserve Policy; Financial Policy; City of Lockhart Investment Policy; and the Fiscal Year 2026 Annual Budget providing for revenues and expenditures as follows:

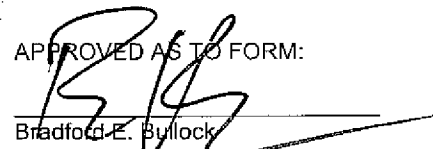
Name	Revenues	Expenditures	Difference
General Fund	17,172,870	17,089,392	83,478
Debt Service Fund	2,735,537	2,600,524	135,013
Electric Fund	14,388,100	14,363,750	24,350
Water Fund	8,304,087	7,966,886	337,201
Wastewater Fund	3,566,500	3,527,458	39,042
Solid Waste Fund	2,283,014	2,255,497	27,517
Airport Fund	197,500	117,390	80,110
LEDC	1,969,335	1,499,113	470,222
Hotel Occupancy Tax Fund	249,000	222,500	40,820

PASSED, APPROVED, ADOPTED and EFFECTIVE this the 2nd day of September 2025.



CITY OF LOCKHART

 Lew White, Mayor

ATTEST:

 Julie Bowerman
 City Secretary

APPROVED AS TO FORM:

 Bradford E. Bullock
 City Attorney

ORDINANCE 2025-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS, ADOPTING THE TAX RATE ON TAXABLE PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF LOCKHART, TEXAS, AND LEVYING MAINTENANCE AND OPERATIONS PROPERTY TAXES FOR THE USE AND SUPPORT OF THE CITY OF LOCKHART, TEXAS, AND INTEREST AND SINKING PROPERTY TAXES FOR THE DEBT SERVICE OBLIGATIONS OF THE CITY OF LOCKHART FOR FISCAL YEAR 2025-2026, BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, AND APPROPRIATING EACH PART THEREOF FOR THE SPECIFIC PURPOSES, PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the State Legislature enacted Senate Bill 18, which mandated that municipal ordinances establishing annual tax rates must describe an increase in total maintenance and operations taxes compared to the previous year, and the rise of such taxes on a \$100,000 home compared to the previous year; and

WHEREAS, the City Council held a public hearing on the proposed tax rate for Fiscal Year 2025-2026 on September 2, 2025, and gave all interested persons the opportunity to provide input on the proposed tax rate; and

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the year 2025 set, fixed, and adopted herein below is proper,

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

1. The foregoing recitals are findings of the City Council and are hereby adopted and incorporated by reference and made a part of this Ordinance as if fully set forth herein.
2. There is hereby levied and shall be collected an ad valorem tax rate of **\$0.5541** on each One Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Lockhart, Texas, on the 1st day of January 2025, and not exempted from taxation by the constitution and laws of the State of Texas, to provide for the expenses of the City of Lockhart for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026. The said tax is made up of components as follows:
 - a. For the maintenance and operations needs of the City of Lockhart the maintenance and operations (M&O) property tax is hereby adopted as 41.13 cents per each 100 dollars of property valuation. The tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be increased by 1.13 percent and will increase taxes for maintenance and operations on a \$100,000 home; and
 - b. For the debt service obligations of the City of Lockhart interest and sinking (I&S) property tax is hereby adopted as 14.28 cents per each 100 dollars of property valuation. The tax rate will raise more taxes for interest and sinking than last year's tax rate. The tax rate will effectively be increased by 39.2 percent and will increase taxes to meet debt obligations for Fiscal Year 2025-2026.

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 3.5 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.

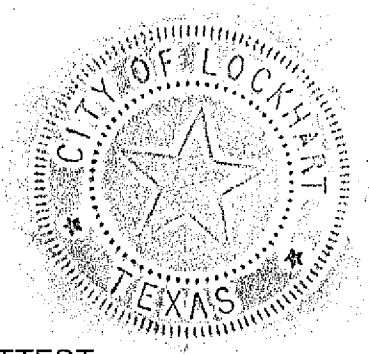
3. All taxes levied under the Ordinance for the specific purposes named herein shall be and is hereby approved to be collected and appropriated to the account(s) of the City of Lockhart for the specific purpose indicated in each items a and b above, by the Property Tax Assessor/Collector of the City of Lockhart. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

4. Severability: if any provision, section, clause, sentence or phrase of this Ordinance is for any reason held to be unconstitutional, void, invalid, or unenforceable, the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council in adopting and approving this ordinance that no portion, provision, or regulation contained herein shall be inoperative or fail by any reasons of any unconstitutionality or invalidity of any other portion, provision or regulation.


5. That all other ordinances, sections, or parts of ordinances heretofore adopted by the City of Lockhart in conflict with provisions set out above in this ordinance are hereby repealed or amended as indicated.

6. Effective date: This ordinance shall become effective and be in full force immediately upon its passage.

PASSED, APPROVED and ADOPTED this the 2nd day of September 2025.



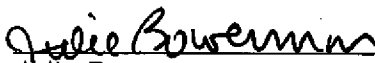
CITY OF LOCKHART



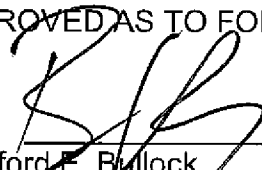
Lew White, Mayor

ATTEST:

APPROVED AS TO FORM:



Julie Bowerman
City Secretary



Bradford E. Bullock
City Attorney

BUDGET SUMMARY

**CITY OF LOCKHART
BUDGET
FISCAL YEAR 2025-26**

	FYE 2023 ACTUAL	FYE 2024 ACTUAL	FYE 2025 AMENDED BUDGET	FYE 2026 ADOPTED BUDGET
REVENUE SUMMARY				
GENERAL FUND	15,428,638	16,955,018	16,036,006	17,172,870
DEBT SERVICE FUND	2,065,283	2,148,775	1,899,172	2,735,537
ELECTRIC FUND	15,378,479	12,694,915	14,107,185	14,388,100
WATER FUND	6,863,082	5,415,315	8,815,987	8,304,087
WASTEWATER FUND	5,389,513	3,413,275	3,390,060	3,566,500
SOLID WASTE FUND	2,014,232	2,178,773	220,485	2,283,014
AIRPORT FUND	122,326	148,913	179,550	197,500
LOCKHART ECO DEV FUND	1,817,686	1,879,462	1,234,140	1,969,335
TOTAL - REVENUES	49,079,239	44,834,446	45,882,585	50,616,943

	FYE 2023 ACTUAL	FYE 2024 ACTUAL	FYE 2025 AMENDED BUDGET	FYE 2026 ADOPTED BUDGET	DELTA
EXPENSE SUMMARY					
GENERAL FUND	14,098,675	14,799,327	15,966,212	17,089,392	83,478
DEBT SERVICE FUND	1,662,332	373,963	1,659,937	2,600,524	135,013
ELECTRIC FUND	13,278,900	13,516,137	14,066,017	14,363,750	24,350
WATER FUND	6,682,619	7,221,586	8,759,361	7,966,886	337,201
WASTEWATER FUND	2,887,784	3,026,829	3,360,153	3,527,458	39,042
SOLID WASTE FUND	2,119,224	2,222,378	2,210,620	2,255,497	27,517
AIRPORT FUND	283,618	86,344	116,666	117,390	80,110
LOCKHART ECO DEV FUND	752,469	299,416	1,171,498	1,499,113	470,222
TOTAL - EXPENSES	41,765,621	41,545,980	47,310,464	49,420,010	

GENERAL FUND SUMMARY

FUND SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND REVENUE	15,428,638	\$ 16,955,018	\$ 16,036,006	\$ 11,513,052	\$ 17,172,870
5101 - MAYOR/COUNCIL	179,517	\$ 210,240	\$ 408,707	\$ 107,257	\$ 313,888
5103 - TAX	200,565	\$ 224,605	\$ 224,717	\$ 101,094	\$ 248,603
5105 - CITY MANAGER	526,314	\$ 577,086	\$ 944,001	\$ 349,997	\$ 978,631
5107 - ECONOMIC DEVELOPMENT	9,933	\$ 8,918	\$ 13,500	\$ 713	\$ 306,687
5108 - FINANCE	312,411	\$ 310,965	\$ 322,750	\$ 184,401	\$ 348,989
5109 - INFORMATION SERVICES	194,316	\$ 152,238	\$ 140,955	\$ 106,310	\$ 164,385
5110 - CIVIL SERVICE	26,200	\$ 38,394	\$ 48,627	\$ 18,661	\$ 44,865
5211 - COMMUNITY FACILITIES	9,086	\$ 33,778	\$ 15,894	\$ 15,016	\$ 19,780
5314 - COMMUNICATIONS	600,530	\$ 627,442	\$ 843,279	\$ 380,468	\$ 870,194
5315 - ANIMAL CONTROL	533,615	\$ 731,566	\$ 728,006	\$ 334,276	\$ 724,936
5316 - MUNICIPAL COURT	251,939	\$ 248,635	\$ 326,035	\$ 155,343	\$ 338,926
5317 - POLICE	3,425,735	\$ 3,704,925	\$ 4,002,324	\$ 1,928,163	\$ 4,556,915
5318 - FIRE	1,614,869	\$ 1,921,212	\$ 2,302,112	\$ 978,733	\$ 2,433,368
5420 - LIBRARY	575,746	\$ 587,560	\$ 698,034	\$ 316,805	\$ 857,029
5422 - PARKS AND RECREATION	1,228,164	\$ 860,353	\$ 826,869	\$ 381,428	\$ 803,544
5525 - PLANNING & DEVELOPMENT	709,528	\$ 815,311	\$ 734,189	\$ 300,312	\$ 723,216
5526 - BUILDING INSPECTION & ENFORCEMENT	1,224,266	\$ 1,177,943	\$ 1,161,907	\$ 349,941	\$ 1,006,781
5630 - PUBLIC WORKS	122,394	\$ 127,506	\$ 139,378	\$ 67,594	\$ 143,943
5631 - GARAGE MAINTENANCE	264,822	\$ 280,358	\$ 328,453	\$ 143,743	\$ 340,937
5632 - CEMETERY	81,647	\$ 83,679	\$ 75,813	\$ 40,478	\$ 77,125
5633 - STREETS & ROW	1,650,814	\$ 1,585,355	\$ 1,667,673	\$ 468,626	\$ 1,693,051
5799 - NON-DEPARTMENTAL	356,265	\$ 491,259	\$ 12,989	\$ 319,185	\$ 93,600
100 - GENERAL FUND Total	14,098,675	14,799,327	15,966,212	7,048,544	17,089,392
			Revenues / (Expenditures):		83,478

GENERAL FUND REVENUES

REVENUE SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
REVENUE					
100-4100-00 - CURRENT PROPERTY TAXES	5,137,705	\$ 5,554,135	\$ 5,792,600	\$ 6,269,673	\$ 6,614,684
100-4102-00 - DELINQUENT PROPERTY TAXES	87,503	\$ 117,960	\$ 58,000	\$ 174,890	\$ 165,000
100-4104-00 - PENALTY & INT ON PROP TAXES	44,264	\$ 73,878	\$ 35,000	\$ 41,180	\$ 45,000
410 - PROPERTY TAXES Total	5,269,471	\$ 5,745,973	\$ 5,885,600	\$ 6,485,744	\$ 6,824,684
100-4150-00 - SALES TAXES	2,712,526	\$ 3,009,942	\$ 3,006,935	\$ 1,690,944	\$ 3,307,629
100-4152-00 - FRANCHISE TAXES	352,616	\$ 376,431	\$ 350,000	\$ 159,027	\$ 375,000
100-4160-00 - MIXED BEVERAGE TAXES	51,631	\$ 54,214	\$ 51,631	\$ 30,255	\$ 54,210
100-4165-00 - PILOT-HOUSING AUTHORITY	9,912	\$ 9,468	\$ 9,100	\$ -	\$ 9,200
414 - OTHER TAXES Total	3,126,685	\$ 3,450,055	\$ 3,417,666	\$ 1,880,226	\$ 3,746,039
100-4200-00 - OCCUPATIONAL LICENSES	-	\$ -	\$ -	\$ -	\$ -
100-4202-00 - CONTRACTOR'S LICENSES	11,625	\$ 10,775	\$ 15,000	\$ 8,600	\$ 15,000
100-4203-00 - ENGINEERING PLAN REVIEW FEES	46,505	\$ 41,858	\$ 80,000	\$ 23,272	\$ 80,000
100-4220-00 - BUILDING PERMITS	956,284	\$ 1,114,426	\$ 700,000	\$ 163,371	\$ 400,000
100-4222-00 - ELECTRICAL PERMITS	50,580	\$ 106,650	\$ 16,000	\$ 13,675	\$ 20,000
100-4224-00 - PLUMBING PERMITS	78,250	\$ 178,036	\$ 16,000	\$ 17,425	\$ 25,000
100-4225-00 - PUBLIC IMPROV INSPECTIONS	-	\$ -	\$ -	\$ 49,000	\$ -
100-4226-00 - HVAC PERMITS	24,685	\$ 60,736	\$ 6,500	\$ 6,400	\$ 15,000
100-4228-00 - GAS PERMITS	4,140	\$ 2,353	\$ 630	\$ 480	\$ 2,000
100-4229-00 - ZONING PERMIT FEES	34,577	\$ 134,267	\$ 30,000	\$ 68,759	\$ 75,000
100-4230-00 - FOOD & BEVERAGE PERMITS	9,773	\$ 5,773	\$ 20,500	\$ 4,148	\$ 20,500
100-4231-00 - SHORT-TERM RENTAL PERMIT	1,250	\$ 600	\$ 750	\$ 300	\$ 750
100-4233-00 - FIRE REVIEWS	-	\$ -	\$ 2,500	\$ -	\$ -
100-4234-00 - MISCELLANEOUS PERMITS	2,050	\$ 700	\$ 4,500	\$ 1,275	\$ 4,500
420 - LICENSES & PERMITS Total	1,219,718	\$ 1,656,174	\$ 892,380	\$ 356,705	\$ 657,750
100-4300-00 - COUNTY-ANIMAL CONTROL	214,571	\$ 198,165	\$ 368,000	\$ 101,701	\$ 400,000
100-4310-00 - LISD-SCHOOL RESOURCE OFFICER	160,911	\$ 98,395	\$ 170,000	\$ -	\$ 172,000
100-4319-00 - DONATIONS - SUMMER FAN PROG.	1,150	\$ 800	\$ 1,500	\$ -	\$ 1,500
100-4350-00 - CAPCOG GRANTS	1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
100-4385-00 - TX DIV OF EMERG MGT	-	\$ -	\$ 2,000	\$ -	\$ -
100-4390-00 - OTH INTERGOVERNMENTAL REV	-	\$ 14,913	\$ 10,000	\$ 13,234	\$ 12,000
100-4391-00 - OTHER GRANTS	2,453	\$ 67,415	\$ 500	\$ 2,843	\$ 67,000
100-4392-00 - LCRA STEPS GRANT	-	\$ -	\$ 2,000	\$ -	\$ 2,000
100-4393-00 - CHILD SAFETY TAX	41,305	\$ -	\$ -	\$ -	\$ -
430 - INTERGOVERNMENTAL Total	421,389	\$ 380,688	\$ 554,000	\$ 118,778	\$ 654,500
100-4400-00 - EMS FEES & CHARGES	-	\$ -	\$ -	\$ -	\$ -
100-4420-00 - MUNICIPAL COURT FINES	162,541	\$ 181,068	\$ 200,000	\$ 134,204	\$ 250,000
100-4455-00 - POLE RENTAL FEES	11,378	\$ 6,562	\$ 11,100	\$ -	\$ 11,100
100-4470-00 - ANIMAL ADOPTION FEES	5,765	\$ 5,415	\$ 3,500	\$ 3,400	\$ 5,000
100-4472-00 - ANIMAL LICENSE FEES	7,644	\$ 6,366	\$ 8,000	\$ 2,284	\$ 8,000
100-4480-00 - CEMETERY LOT SALES	23,960	\$ 19,600	\$ 15,000	\$ 25,800	\$ 22,000
100-4481-00 - NSF CHECK FEES	4,140	\$ 4,200	\$ 3,500	\$ 1,845	\$ 3,500
100-4482-00 - CREDIT CARD FEES FR CUST	3,662	\$ 4,144	\$ 5,000	\$ 3,352	\$ 5,000
100-4483-00 - INTERNMENT FEES	2,600	\$ 1,826	\$ 4,000	\$ 1,275	\$ 4,000
100-4499-00 - OTHER FEES	2,324	\$ 2,515	\$ 2,000	\$ 948	\$ 2,000
440 - FINES & FEES Total	278,220	\$ 299,781	\$ 341,100	\$ 191,559	\$ 377,950

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100-4601-00 - LEASE INCOME	2,200	\$ -	\$ 2,200	\$ -	\$ -
460 - LEASES & RENTS Total	2,200	\$ -	\$ 2,200	\$ -	\$ -
100-4710-00 - INTEREST EARNINGS	556,141	\$ 645,990	\$ 350,000	\$ 285,171	\$ 375,000
470 - INTEREST Total	556,141	\$ 645,990	\$ 350,000	\$ 285,171	\$ 375,000
100-4803-00 - LEASE ISSUANCE	-	\$ -	\$ -	\$ -	\$ -
100-4804-00 - EMPLOYEE REIMBURSEMENT	4,804	\$ -	\$ -	\$ -	\$ -
100-4805-00 - OTHER SOURCES	-	\$ 320,532	\$ -	\$ -	\$ -
100-4806-00 - SALE OF FIXED ASSETS	34,000	\$ 7,300	\$ 25,000	\$ 15,644	\$ 25,000
100-4807-00 - SALE OF LAND	-	\$ -	\$ -	\$ -	\$ -
100-4808-00 - INSURANCE REIMBURSEMENT	13,976	\$ 11,751	\$ 4,500	\$ (240)	\$ 4,500
100-4809-00 - EXPENDITURE REIMBURSEMENT	818	\$ 11,471	\$ 1,500	\$ 948	\$ 21,500
100-4812-00 - DONATIONS-LIBRARY	706	\$ 133	\$ 200	\$ 1,482	\$ 200
100-4813-00 - DONATIONS-POLICE	-	\$ -	\$ 200	\$ -	\$ 200
100-4816-00 - DONATIONS-FIRE	-	\$ -	\$ 200	\$ -	\$ 200
100-4817-00 - DONATIONS-ANIMAL SHELTER	-	\$ -	\$ -	\$ -	\$ -
100-4819-00 - DONATIONS-OTHER	-	\$ -	\$ 500	\$ 1,000	\$ 500
100-4840-00 - LOT CLEARING REVENUE	53,410	\$ 10,179	\$ 35,000	\$ 175	\$ 35,000
100-4845-00 - LAWSUIT SETTLEMENT	5,153	\$ -	\$ -	\$ -	\$ -
100-4890-00 - OTHER MISC REVENUE	14,967	\$ 2,657	\$ 2,000	\$ 53	\$ 2,000
480 - MISCELLANEOUS Total	127,835	\$ 364,024	\$ 69,100	\$ 19,062	\$ 89,100
100-4902-00 - TRNSF FR CARES RELIEF GRANT FD	120,016	\$ -	\$ -	\$ -	\$ -
100-4904-00 - TRNSF FR SERIES 2022 TAX NOTE	-	\$ -	\$ -	\$ -	\$ -
100-4905-00 - TRNSF FR ELECTRIC FUND	2,300,555	\$ 2,388,258	\$ 2,370,555	\$ 1,185,278	\$ 2,441,672
100-4910-00 - TRNSF FR WATER FUND	290,590	\$ 290,590	\$ 290,590	\$ 145,295	\$ 290,590
100-4913-00 - TRNSF FR RADIO MAINT FUND	-	\$ -	\$ -	\$ -	\$ -
100-4915-00 - TRNSF FR WASTEWATER FUND	752,586	\$ 752,586	\$ 752,586	\$ 376,293	\$ 752,586
100-4918-00 - TRNSF FR MISC SPEC REV FUND	-	\$ -	\$ 150,000	\$ -	\$ -
100-4920-00 - TRNSF FR SOLID WASTE FUND	320,000	\$ 320,000	\$ 320,000	\$ 160,000	\$ 320,000
100-4930-00 - TRNSF FR TRANSPORTATION FUND	400,000	\$ 400,000	\$ 400,000	\$ 200,000	\$ 400,000
100-4935-00 - TRNSF FR LEDC FUND	63,979	\$ 63,979	\$ 63,969	\$ 33,942	\$ 64,000
100-4945-00 - TRNSF FR DRAINAGE FUND	150,000	\$ 150,000	\$ 150,000	\$ 75,000	\$ 150,000
100-4965-00 - TRNSF IN-OVERHEAD COSTS	29,252	\$ 46,920	\$ 26,260	\$ -	\$ 29,000
490 - OP TRANSFERS & OTHER RE Total	4,426,978	\$ 4,412,333	\$ 4,523,960	\$ 2,175,808	\$ 4,447,848
REVENUE Total	15,428,638	\$ 16,955,018	\$ 16,036,006	\$ 11,513,052	\$ 17,172,870

MAYOR & COUNCIL

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5101 - MAYOR/COUNCIL					
100-5101-102-00 - SALARIES - ADMINISTRATIVE	18,522	19,749	21,000	10,413	21,000
100-5101-120-00 - FICA/MEDICARE	1,962	2,071	2,188	1,085	2,188
100-5101-132-00 - WORKER'S COMP	63	61	30	62	62
100-5101-150-00 - CAR ALLOWANCE	4,023	3,993	4,000	1,983	4,000
100-5101-152-00 - BUSINESS EXPENSE ALLOWANCE	3,701	3,931	3,600	1,835	3,600
10 - PERSONNEL SERVICES Total	28,271	29,805	30,818	15,378	30,850
100-5101-204-00 - LEGAL	-	-	-	-	-
100-5101-207-00 - PRINTING, MKTG & PUBLIC REL	5,848	8,627	16,577	4,441	12,000
100-5101-214-00 - RENTS & LEASES	0	-	488	-	50
100-5101-226-00 - RADIO & COMMUNICATIONS	3,306	1,371	4,875	2,804	3,500
100-5101-240-00 - POSTAGE & SHIPPING	401	2	488	-	250
100-5101-299-00 - OTHER CONTRACTS & SERVICES	34,678	27,651	39,757	445	35,000
100-5101-299-11 - OTHER CONTRACTS & SERVICES	-	-	-	-	30,000
20 - CONTRACT & SERVICES Total	44,232	37,650	62,185	7,690	80,800
100-5101-302-00 - OFFICE	308	11	390	9	350
100-5101-320-00 - FOOD & BEVERAGE	1,325	1,918	1,950	210	1,900
100-5101-328-00 - JANITORIAL	-	-	-	-	-
30 - MATERIALS & SUPPLIES Total	1,632	1,929	2,340	219	2,250
100-5101-410-00 - BUILDINGS & STRUCTURES	990	375	6,826	-	500
100-5101-410-01 - BUILDINGS & STRUCTURES	15,471	-	29,253	-	-
40 - MAINTENANCE & REPAIRS Total	16,461	375	36,079	-	500
100-5101-502-00 - DUES & SUBSCRIPTIONS	6,893	4,860	5,600	1,532	5,600
100-5101-502-21 - DUES & SUBSCRIPTIONS - DIST 1	-	-	-	615	-
100-5101-502-22 - DUES & SUBSCRIPTIONS - DIST 2	-	-	-	615	-
100-5101-502-25 - DUES & SUBSCRIPTIONS - LARGE 1	1,250	72	-	-	-
100-5101-508-00 - MTGS-SEMINARS-CONFERENCES	-	-	21,000	-	21,000
100-5101-508-20 - MTGS/SEMS/CONFS - MAYOR	1,107	1,808	-	3,109	-
100-5101-508-21 - MTGS/SEMS/CONFS - DIST 1	1,206	1,578	-	869	-
100-5101-508-22 - MTGS/SEMS/CONFS - DIST 2	1,143	2,285	-	875	-
100-5101-508-23 - MTGS/SEMS/CONFS - DIST 3	1,107	130	-	-	-
100-5101-508-24 - MTGS/SEMS/CONFS - DIST 4	1,222	1,593	-	3,246	-
100-5101-508-25 - MTGS/SEMS/CONFS - LARGE 1	2,220	4,469	-	1,338	-
100-5101-508-26 - MTGS/SEMS/CONFS - LARGE 2	1,202	1,627	-	680	-
50 - STAFF DEV & TRAINING Total	17,348	18,422	26,600	12,879	26,600

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5101-703-00 - ELECTION EXPENSES	16,337	\$ 14,237	\$ 30,000	\$ 7,740	\$ 25,000
100-5101-711-00 - CONTR-CARTS	6,000	\$ 20,000	\$ 30,000	-	\$ 40,000
100-5101-712-00 - CONTR-HAYS CLDWELL WOMEN	5,255	\$ 9,745	\$ 10,000	\$ 10,000	\$ 10,000
100-5101-713-00 - CONTR-HCC ALCOHOL & DRUG	2,000	-	-	-	-
100-5101-714-00 - CONTR-CCA MEALS ON WHEELS	8,221	\$ 8,800	\$ 8,000	\$ 8,000	\$ 10,000
100-5101-716-00 - CONTR-SR CITIZENS CENTER	4,462	\$ 5,085	\$ 4,000	\$ 4,000	\$ 4,000
100-5101-717-00 - CONTR-CASA OF CENTRAL TEX	4,517	\$ 13,000	\$ 12,000	\$ 12,000	\$ 12,000
100-5101-718-00 - CONTR-CLD CNT CHRISTIAN MINI	6,587	\$ 10,900	\$ 5,000	\$ 5,000	\$ 10,000
100-5101-724-00 - CONTR-LOCKHART GRAND PRIX	-	-	-	-	-
100-5101-725-00 - CONTRI-CAPCOG-AIR QUALITY PRC	1,344	\$ 1,592	\$ 1,685	-	\$ 1,888
100-5101-726-00 - TAKE ME HOME ANIMAL TRANSPOR	-	-	\$ 5,000	\$ 5,000	-
100-5101-727-00 - CARE-A-VAN	-	-	\$ 5,000	\$ 5,000	\$ 10,000
100-5101-729-00 - CONTR-CONTINGENCY	2,500	\$ 10,000	-	-	-
100-5101-770-02 - SPECIAL EXP-JULY 4TH					\$ 20,000
100-5101-795-00 - DOWNTOWN PROMOTIONS	14,350	\$ 28,700	-	\$ 14,350	\$ 30,000
100-5101-795-01 - DOWNTOWN PROMOTION-WAYFINI	-	-	\$ 140,000	-	-
70 - MISCELLANEOUS Total	71,573	\$ 122,059	\$ 250,685	\$ 71,090	\$ 172,888
5101 - MAYOR/COUNCIL Total	179,517	\$ 210,240	\$ 408,707	\$ 107,257	\$ 313,888

TAX

DEPARTMENT EXPENDITURES

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
100 - GENERAL FUND									
5103 - TAX									
100-5103-202-00 - ADMINISTRATION & OPERATIONS	200,565	\$	224,605	\$	224,717	\$	101,094	\$	248,603
20 - CONTRACT & SERVICES Total	200,565	\$	224,605	\$	224,717	\$	101,094	\$	248,603
5103 - TAX Total	200,565	\$	224,605	\$	224,717	\$	101,094	\$	248,603

CITY MANAGER

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5105 - CITY MANAGER					
100-5105-102-00 - SALARIES - ADMINISTRATIVE	144,468	\$ 114,496	\$ 325,878	\$ 59,230	\$ 363,846
100-5105-105-00 - SALARIES - PROFESSIONAL	103,744	\$ 179,362	\$ 103,576	\$ 123,279	\$ 116,954
100-5105-106-00 - WAGES - CLERICAL	33,527	\$ 45,462	\$ 77,064	\$ 19,205	\$ 74,390
100-5105-110-00 - WAGES - PART TIME	-	\$ -	\$ 17,992	\$ -	\$ 18,802
100-5105-112-00 - OVERTIME	199	\$ 241	\$ -	\$ 97	\$ 100
100-5105-116-00 - LONGEVITY	7,544	\$ 1,967	\$ 2,210	\$ 2,210	\$ 2,722
100-5105-120-00 - FICA/MEDICARE	20,871	\$ 24,593	\$ 41,029	\$ 14,458	\$ 44,861
100-5105-122-00 - RETIREMENT	38,455	\$ 45,495	\$ 77,766	\$ 28,311	\$ 83,447
100-5105-130-00 - EMPLOYEE HEALTH INSURANCE	30,342	\$ 33,616	\$ 65,393	\$ 20,114	\$ 70,675
100-5105-132-00 - WORKER'S COMP	1,106	\$ 875	\$ 486	\$ 725	\$ 671
100-5105-150-00 - CAR ALLOWANCE	8,097	\$ 9,600	\$ 9,600	\$ 4,800	\$ 9,600
100-5105-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
100-5105-160-00 - SALARY REIMBURSEMENT	2,378	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	390,731	\$ 455,707	\$ 720,994	\$ 272,430	\$ 786,068
100-5105-202-00 - ADMINISTRATION & OPERATIONS	-	\$ 24,793	\$ -	\$ 2,600	\$ 5,000
100-5105-204-00 - LEGAL	468	\$ 631	\$ 683	\$ 288	\$ 500
100-5105-206-00 - INSURANCE	200	\$ 600	\$ 488	\$ 608	\$ 400
100-5105-207-00 - PRINTING, MKTG & PUBLIC REL	33,287	\$ 29,357	\$ 27,059	\$ 12,226	\$ 30,059
100-5105-208-00 - GROUNDS & LANDSCAPING	130	\$ 37	\$ 975	\$ -	\$ 400
100-5105-214-00 - RENTS & LEASES	5,952	\$ 18,490	\$ 73,132	\$ 33,787	\$ 75,240
100-5105-218-00 - COMPUTER EQUIP & SOFTWARE	7,510	\$ 2,802	\$ 9,556	\$ 1,285	\$ 7,000
100-5105-222-00 - SAFETY & REGULATORY	103	\$ 347	\$ 244	\$ -	\$ 250
100-5105-224-00 - CHEMICAL & MEDICAL	-	\$ 85	\$ -	\$ -	\$ 85
100-5105-226-00 - RADIO & COMMUNICATIONS	13,930	\$ 13,014	\$ 29,545	\$ 7,088	\$ 20,000
100-5105-228-00 - JANITORIAL	1,884	\$ 2,641	\$ 5,656	\$ 482	\$ 1,200
100-5105-240-00 - POSTAGE & SHIPPING	2,997	\$ 239	\$ 14,626	\$ 23	\$ 500
100-5105-299-00 - OTHER CONTRACTS & SERVICES	22,926	\$ 1,584	\$ 19,502	\$ 281	\$ 10,000
20 - CONTRACT & SERVICES Total	89,385	\$ 94,619	\$ 181,466	\$ 58,668	\$ 150,634
100-5105-302-00 - OFFICE	5,492	\$ 4,593	\$ 5,997	\$ 2,404	\$ 5,500
100-5105-304-00 - COMPUTER EQUIP & SOFTWARE	1,580	\$ -	\$ 1,511	\$ 105	\$ 2,511
100-5105-310-00 - BUILDINGS & STRUCTURES	-	\$ 197	\$ 975	\$ -	\$ 500
100-5105-320-00 - FOOD & BEVERAGE	826	\$ 572	\$ 780	\$ 328	\$ 780
100-5105-324-00 - CHEMICAL & MEDICAL	142	\$ 85	\$ 98	\$ -	\$ 50
100-5105-328-00 - JANITORIAL	2,387	\$ 2,536	\$ 1,950	\$ 980	\$ 2,500
100-5105-334-00 - OFFICE FURNITURE	19,215	\$ 165	\$ 488	\$ 120	\$ 488
100-5105-335-00 - GAS	-	\$ 209	\$ -	\$ -	\$ -
100-5105-399-00 - OTHER SUPPLIES	501	\$ 1,505	\$ 975	\$ 89	\$ -
30 - MATERIALS & SUPPLIES Total	30,144	\$ 9,860	\$ 12,774	\$ 4,027	\$ 12,329

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5105-402-00 - OFFICE EQUIPMENT	650	-	-	-	-
100-5105-408-00 - GROUNDS & LANDSCAPING	-	-	146	-	-
100-5105-410-00 - BUILDINGS & STRUCTURES	1,316	75	1,950	7	1,500
100-5105-499-00 - OTHER MAINTENANCE & REPAIRS	-	-	-	-	-
40 - MAINTENANCE & REPAIRS Total	1,966	75	2,096	7	1,500
100-5105-502-00 - DUES & SUBSCRIPTIONS	7,991	8,082	14,400	5,463	12,000
100-5105-504-00 - EDUCATION/TRAINING MATERIALS	-	-	-	57	100
100-5105-508-00 - MTGS-SEMINARS-CONFERENCES	2,324	3,008	5,500	1,271	5,000
100-5105-510-00 - TRANSPORTATION & LODGING	227	564	-	314	1,000
50 - STAFF DEV & TRAINING Total	10,542	11,655	19,900	7,104	18,100
100-5105-710-00 - EMPLOYEE AWARDS	3,546	5,170	6,771	7,761	10,000
70 - MISCELLANEOUS Total	3,546	5,170	6,771	7,761	10,000
100-5105-904-00 - COMPUTER EQUIP & SOFTWARE	-	-	-	-	-
100-5105-910-00 - BUILDINGS & STRUCTURES	-	-	-	-	-
90 - CAPITAL OUTLAY Total	-	-	-	-	-
5105 - CITY MANAGER Total	526,314	577,086	944,001	349,997	978,631

ECONOMIC DEVELOPMENT

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5107 - ECONOMIC DEVELOPMENT					
100-5107-704-01 - ECO DEV - PURE CASTINGS	-	\$ -	\$ -	\$ -	\$ -
100-5107-704-02 - ECO DEV-FASHION GLASS	1,238	\$ -	\$ 1,500	\$ 713	\$ -
100-5107-704-03 - CHUNILAL, INC. - SCHLOTSKY'S	-	\$ -	\$ -	\$ -	\$ -
100-5107-704-04 - HILL COUNTRY FOODWORKS	-	\$ -	\$ -	\$ -	\$ -
100-5107-704-05 - VISIONARY FIBER TECHNOLOGY	8,695	\$ 8,918	\$ 8,500	\$ -	\$ 8,100
100-5107-704-06 - ECO DEV - McELROY METALS	-	\$ -	\$ 3,500	\$ -	\$ 8,151
100-5107-704-07 - ECO DEV - MILL SCALE	-	\$ -	\$ -	\$ -	\$ 4,452
100-5107-704-08 - ECO DEV - ZIEGENFELDER	-	\$ -	\$ -	\$ -	\$ 58,484
100-5107-704-09 - ECO DEV - REAL COLD	-	\$ -	\$ -	\$ -	\$ 227,500
70 - MISCELLANEOUS Total	9,933	\$ 8,918	\$ 13,500	\$ 713	\$ 306,687
5107 - ECONOMIC DEVELOPMENT Total	9,933	\$ 8,918	\$ 13,500	\$ 713	\$ 306,687

FINANCE

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5108 - FINANCE					
100-5108-102-00 - SALARIES - ADMINISTRATIVE	46,691	\$ 26,495	\$ 51,388	\$ 22,851	\$ 53,250
100-5108-104-00 - SALARIES - SUPERVISORY	44,955	\$ 47,607	\$ 50,545	\$ 24,960	\$ 52,368
100-5108-105-00 - SALARIES - PROFESSIONAL	28,972	\$ 13,213	\$ 36,005	\$ 15,299	\$ 31,593
100-5108-106-00 - WAGES - CLERICAL	54,933	\$ 55,741	\$ 49,286	\$ 24,625	\$ 51,879
100-5108-112-00 - OVERTIME	607	\$ 845	\$ -	\$ 185	\$ 357
100-5108-116-00 - LONGEVITY	7,018	\$ 7,540	\$ 4,491	\$ 4,651	\$ 4,945
100-5108-120-00 - FICA/MEDICARE	13,240	\$ 9,664	\$ 14,666	\$ 7,062	\$ 14,871
100-5108-122-00 - RETIREMENT	23,298	\$ 17,011	\$ 27,799	\$ 12,835	\$ 27,662
100-5108-130-00 - EMPLOYEE HEALTH INSURANCE	23,873	\$ 19,528	\$ 23,246	\$ 14,318	\$ 25,063
100-5108-132-00 - WORKER'S COMP	430	\$ 530	\$ 181	\$ 416	\$ 416
100-5108-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	244,018	\$ 198,174	\$ 257,607	\$ 127,202	\$ 262,404
100-5108-202-00 - ADMINISTRATION & OPERATIONS	-	\$ 35	\$ 293	\$ 932	\$ 950
100-5108-207-00 - PRINTING, MKTG & PUBLIC REL	-	\$ 486	\$ 49	\$ -	\$ 50
100-5108-212-00 - FINANCIAL & ACCOUNTING	20,993	\$ 32,386	\$ 17,552	\$ 11,636	\$ 18,830
100-5108-214-00 - RENTS & LEASES	397	\$ 43	\$ 488	\$ -	\$ 300
100-5108-218-00 - COMPUTER EQUIP & SOFTWARE	29,584	\$ 32,880	\$ 29,253	\$ 35,132	\$ 49,000
100-5108-224-00 - CHEMICAL & MEDICAL	-	\$ -	\$ -	\$ 85	\$ 85
100-5108-226-00 - RADIO & COMMUNICATIONS	3,163	\$ 3,219	\$ 3,120	\$ 1,748	\$ 3,120
100-5108-240-00 - POSTAGE & SHIPPING	2,086	\$ 2,238	\$ 1,804	\$ 1,392	\$ 2,200
100-5108-299-00 - OTHER CONTRACTS & SERVICES	32	\$ 29,793	\$ 98	\$ -	\$ 100
20 - CONTRACT & SERVICES Total	56,255	\$ 101,080	\$ 52,657	\$ 50,925	\$ 74,635
100-5108-302-00 - OFFICE	4,882	\$ 6,792	\$ 5,070	\$ 2,421	\$ 4,900
100-5108-304-00 - COMPUTER EQUIP & SOFTWARE	919	\$ 703	\$ 975	\$ 200	\$ 975
100-5108-320-00 - FOOD & BEVERAGE	-	\$ -	\$ -	\$ 44	\$ 150
100-5108-330-00 - UNIFORMS & APPAREL	-	\$ -	\$ 291	\$ 55	\$ 250
100-5108-334-00 - OFFICE FURNITURE	-	\$ -	\$ -	\$ -	\$ 250
100-5108-399-00 - OTHER SUPPLIES	74	\$ 585	\$ -	\$ 10	\$ -
30 - MATERIALS & SUPPLIES Total	5,875	\$ 8,079	\$ 6,336	\$ 2,729	\$ 6,525
100-5108-502-00 - DUES & SUBSCRIPTIONS	659	\$ 844	\$ 850	\$ 200	\$ 850
100-5108-504-00 - EDUCATION/TRAINING MATERIALS	-	\$ -	\$ 100	\$ -	\$ 75
100-5108-506-00 - CERTIFICATION & LICENSING	100	\$ 1,755	\$ 200	\$ -	\$ 500
100-5108-508-00 - MTGS-SEMINARS-CONFERENCES	3,550	\$ 655	\$ 3,000	\$ 2,336	\$ 2,500
100-5108-510-00 - TRANSPORTATION & LODGING	1,953	\$ 379	\$ 2,000	\$ 1,009	\$ 1,500
50 - STAFF DEV & TRAINING Total	6,262	\$ 3,633	\$ 6,150	\$ 3,545	\$ 5,425
5108 - FINANCE Total	312,411	\$ 310,965	\$ 322,750	\$ 184,401	\$ 348,989

INFORMATION SERVICES

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5109 - INFORMATION SERVICES					
100-5109-218-00 - COMPUTER EQUIP & SOFTWARE	-	\$ 62	\$ 488	\$ 5,422	\$ 26,085
100-5109-226-00 - RADIO & COMMUNICATIONS	4,255	\$ -	\$ 10,238	\$ -	\$ 5,000
100-5109-299-00 - OTHER CONTRACTS & SERVICES	170,293	\$ 144,621	\$ 110,478	\$ 100,888	\$ 113,300
20 - CONTRACT & SERVICES Total	174,548	\$ 144,683	\$ 121,204	\$ 106,310	\$ 144,385
100-5109-302-00 - OFFICE	-	\$ -	\$ -	\$ -	\$ -
100-5109-304-00 - COMPUTER EQUIP & SOFTWARE	10,352	\$ -	\$ 9,751	\$ -	\$ 10,000
30 - MATERIALS & SUPPLIES Total	10,352	\$ -	\$ 9,751	\$ -	\$ 10,000
100-5109-904-00 - COMPUTER EQUIP & SOFTWARE	9,417	\$ 7,555	\$ 10,000	\$ -	\$ 10,000
90 - CAPITAL OUTLAY Total	9,417	\$ 7,555	\$ 10,000	\$ -	\$ 10,000
5109 - INFORMATION SERVICES Total	194,316	\$ 152,238	\$ 140,955	\$ 106,310	\$ 164,385

CIVIL SERVICE

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5110 - CIVIL SERVICE					
100-5110-105-00 - SALARIES - PROFESSIONAL	16,793	\$ 22,355	\$ 23,265	\$ 11,712	\$ 24,572
100-5110-116-00 - LONGEVITY	712	\$ 751	\$ 911	\$ 911	\$ 956
100-5110-120-00 - FICA/MEDICARE	1,339	\$ 1,767	\$ 1,849	\$ 965	\$ 1,953
100-5110-122-00 - RETIREMENT	2,262	\$ 3,088	\$ 3,506	\$ 1,748	\$ 3,633
100-5110-130-00 - EMPLOYEE HEALTH INSURANCE	2,179	\$ 2,389	\$ 2,564	\$ 1,280	\$ 2,766
100-5110-132-00 - WORKER'S COMP	38	\$ 41	\$ 26	\$ 37	\$ 37
100-5110-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	23,324	\$ 30,392	\$ 32,121	\$ 16,654	\$ 33,917
100-5110-214-00 - RENTS & LEASES	1	\$ -	\$ 341	\$ -	\$ 100
100-5110-240-00 - POSTAGE & SHIPPING	13	\$ 4	\$ 390	\$ -	\$ 200
100-5110-299-00 - OTHER CONTRACTS & SERVICES	113	\$ 62	\$ 98	\$ -	\$ 98
20 - CONTRACT & SERVICES Total	126	\$ 66	\$ 829	\$ -	\$ 398
100-5110-302-00 - OFFICE	103	\$ 239	\$ 439	\$ -	\$ 250
100-5110-399-00 - OTHER SUPPLIES	1,220	\$ 1,308	\$ 6,923	\$ 750	\$ 3,500
30 - MATERIALS & SUPPLIES Total	1,324	\$ 1,547	\$ 7,362	\$ 750	\$ 3,750
100-5110-502-00 - DUES & SUBSCRIPTIONS	304	\$ 100	\$ 315	\$ 100	\$ 300
100-5110-508-00 - MTGS-SEMINARS-CONFERENCES	1,077	\$ 6,290	\$ 8,000	\$ 1,157	\$ 6,500
100-5110-510-00 - TRANSPORTATION & LODGING	45	\$ -	\$ -	\$ -	\$ -
50 - STAFF DEV & TRAINING Total	1,426	\$ 6,390	\$ 8,315	\$ 1,257	\$ 6,800
5110 - CIVIL SERVICE Total	26,200	\$ 38,394	\$ 48,627	\$ 18,661	\$ 44,865

COMMUNITY FACILITIES

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5211 - COMMUNITY FACILITIES					
100-5211-210-00 - BUILDINGS & STRUCTURES	595	\$ 3,837	\$ 2,438	\$ -	\$ 2,500
100-5211-226-00 - RADIO & COMMUNICATIONS	2,185	\$ 3,769	\$ 2,633	\$ 1,226	\$ 2,500
100-5211-299-00 - OTHER CONTRACTS & SERVICES	1,087	\$ 657	\$ 1,463	\$ 6,622	\$ 2,750
20 - CONTRACT & SERVICES Total	3,867	\$ 8,263	\$ 6,534	\$ 7,848	\$ 7,750
100-5211-310-00 - BUILDINGS & STRUCTURES	2,264	\$ 896	\$ 2,925	\$ 1,293	\$ 3,000
100-5211-399-00 - OTHER SUPPLIES	116	\$ 119	\$ 780	\$ 223	\$ 750
30 - MATERIALS & SUPPLIES Total	2,380	\$ 1,015	\$ 3,705	\$ 1,517	\$ 3,750
100-5211-410-00 - BUILDINGS & STRUCTURES	1,783	\$ 24,417	\$ 4,875	\$ 5,652	\$ 7,500
100-5211-499-00 - OTHER MAINTENANCE & REPAIRS	186	\$ 83	\$ 780	\$ -	\$ 780
40 - MAINTENANCE & REPAIRS Total	1,969	\$ 24,500	\$ 5,655	\$ 5,652	\$ 8,280
100-5211-910-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ -	\$ -	\$ -
100-5211-911-00 - CONSTR/PROJECT IMPROVEMENT	870	\$ -	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	870	\$ -	\$ -	\$ -	\$ -
5211 - COMMUNITY FACILITIES Total	9,086	\$ 33,778	\$ 15,894	\$ 15,016	\$ 19,780

COMMUNICATIONS

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5314 - COMMUNICATIONS					
100-5314-104-00 - SALARIES - SUPERVISORY	98,153	\$ 115,265	\$ 116,683	\$ 32,805	\$ 121,592
100-5314-106-00 - WAGES - CLERICAL	-	\$ 6,976	\$ -	\$ -	\$ -
100-5314-108-00 - WAGES - LABOR	241,521	\$ 228,399	\$ 396,243	\$ 178,849	\$ 411,175
100-5314-112-00 - OVERTIME	77,453	\$ 91,927	\$ 60,000	\$ 53,701	\$ 62,700
100-5314-114-00 - CERTIFICATION PAY	9,200	\$ 8,100	\$ 8,400	\$ 3,250	\$ 4,800
100-5314-116-00 - LONGEVITY	7,201	\$ 5,625	\$ 6,213	\$ 4,146	\$ 5,198
100-5314-118-00 - INCENTIVE PAY	-	\$ -	\$ -	\$ -	\$ 150
100-5314-120-00 - FICA/MEDICARE	32,966	\$ 34,222	\$ 45,130	\$ 20,855	\$ 46,330
100-5314-122-00 - RETIREMENT	55,976	\$ 60,048	\$ 85,541	\$ 37,832	\$ 86,179
100-5314-130-00 - EMPLOYEE HEALTH INSURANCE	64,464	\$ 62,654	\$ 100,639	\$ 44,255	\$ 108,548
100-5314-132-00 - WORKER'S COMP	1,040	\$ 1,029	\$ 616	\$ 1,022	\$ 1,022
100-5314-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	587,973	\$ 614,245	\$ 819,465	\$ 376,716	\$ 847,694
100-5314-207-00 - PRINTING, MKTG & PUBLIC REL	46	\$ -	\$ -	\$ -	\$ -
100-5314-222-00 - SAFETY & REGULATORY	433	\$ -	\$ -	\$ -	\$ -
100-5314-224-00 - CHEMICAL & MEDICAL	840	\$ 1,755	\$ 975	\$ -	\$ 950
100-5314-226-00 - RADIO & COMMUNICATIONS	3,167	\$ 3,142	\$ 4,875	\$ 1,596	\$ 4,500
100-5314-299-00 - OTHER CONTRACTS & SERVICES	177	\$ 62	\$ 195	\$ -	\$ 150
20 - CONTRACT & SERVICES Total	4,663	\$ 4,958	\$ 6,045	\$ 1,596	\$ 5,600
100-5314-302-00 - OFFICE	3,101	\$ 824	\$ 2,048	\$ 752	\$ 2,000
100-5314-304-00 - COMPUTER EQUIP & SOFTWARE	2,859	\$ 3,439	\$ 4,680	\$ 539	\$ 4,200
100-5314-312-00 - MACHINERY & EQUIPMENT	-	\$ -	\$ -	\$ -	\$ -
100-5314-320-00 - FOOD & BEVERAGE	-	\$ -	\$ -	\$ -	\$ 1,000
100-5314-328-00 - JANITORIAL	134	\$ -	\$ 195	\$ -	\$ 150
100-5314-330-00 - UNIFORMS & APPAREL	108	\$ 1,074	\$ 780	\$ 84	\$ 750
100-5314-334-00 - OFFICE FURNITURE	230	\$ 796	\$ 975	\$ -	\$ 800
100-5314-399-00 - OTHER SUPPLIES	254	\$ 447	\$ 975	\$ 560	\$ 800
30 - MATERIALS & SUPPLIES Total	6,686	\$ 6,579	\$ 9,653	\$ 1,935	\$ 9,700
100-5314-402-00 - OFFICE EQUIPMENT	-	\$ -	\$ 195	\$ -	\$ 150
100-5314-426-00 - RADIO & COMMUNICATIONS	-	\$ -	\$ 195	\$ -	\$ 150
100-5314-499-00 - OTHER MAINTENANCE & REPAIRS	-	\$ -	\$ 2,926	\$ -	\$ 2,500
40 - MAINTENANCE & REPAIRS Total	-	\$ -	\$ 3,316	\$ -	\$ 2,800
100-5314-502-00 - DUES & SUBSCRIPTIONS	300	\$ -	\$ 800	\$ -	\$ 800
100-5314-506-00 - CERTIFICATION & LICENSING	127	\$ -	\$ 2,000	\$ -	\$ 1,800
100-5314-508-00 - MTGS-SEMINARS-CONFERENCES	-	\$ -	\$ 800	\$ -	\$ 800
100-5314-510-00 - TRANSPORTATION & LODGING	781	\$ 1,659	\$ 1,200	\$ 221	\$ 1,000
50 - STAFF DEV & TRAINING Total	1,208	\$ 1,659	\$ 4,800	\$ 221	\$ 4,400
100-5314-904-00 - COMPUTER EQUIP & SOFTWARE	-	\$ -	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	-	\$ -	\$ -	\$ -	\$ -
5314 - COMMUNICATIONS Total	600,530	\$ 627,442	\$ 843,279	\$ 380,468	\$ 870,194

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5315 - ANIMAL CONTROL					
100-5315-104-04 - SALARIES - SUPERVISORY - ACO	38,722	\$ 42,670	\$ 39,938	\$ 22,924	\$ 44,852
100-5315-106-00 - WAGES - CLERICAL	19,308	\$ 15,206	\$ 33,188	\$ 12,226	\$ 33,582
100-5315-108-00 - WAGES - LABOR	98,716	\$ 168,841	\$ 235,131	\$ 66,563	\$ 236,593
100-5315-108-04 - WAGES - LABOR - ACO	41,101	\$ 35,735	\$ -	\$ 24,468	\$ -
100-5315-110-00 - WAGES - PART TIME	11,675	\$ 936	\$ -	\$ 20	\$ -
100-5315-112-00 - OVERTIME	17,617	\$ 21,152	\$ 12,000	\$ 14,885	\$ 12,540
100-5315-112-04 - OVERTIME - ACO	10,556	\$ 16,407	\$ -	\$ 5,772	\$ -
100-5315-116-00 - LONGEVITY	1,220	\$ 900	\$ 2,170	\$ 350	\$ 1,590
100-5315-116-04 - LONGEVITY - ACO	3,370	\$ 370	\$ -	\$ 660	\$ -
100-5315-120-00 - FICA/MEDICARE	11,355	\$ 15,516	\$ 24,712	\$ 7,188	\$ 25,181
100-5315-120-04 - FICA/MEDICARE - ACO	7,132	\$ 7,237	\$ -	\$ 4,094	\$ -
100-5315-122-00 - RETIREMENT	19,215	\$ 27,087	\$ 46,839	\$ 13,044	\$ 46,330
100-5315-122-04 - RETIREMENT - ACO	12,089	\$ 12,722	\$ -	\$ 7,467	\$ -
100-5315-130-00 - EMPLOYEE HEALTH INSURANCE	32,871	\$ 49,634	\$ 89,892	\$ 27,194	\$ 96,932
100-5315-130-04 - EMPLOYEE HEALTH INSURANCE-AC	17,301	\$ 17,147	\$ -	\$ 11,706	\$ -
100-5315-132-00 - WORKER'S COMP	9,162	\$ 6,049	\$ 5,370	\$ 7,374	\$ 7,374
100-5315-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ 50,000	\$ -	\$ -
10 - PERSONNEL SERVICES Total	351,410	\$ 437,609	\$ 539,240	\$ 225,936	\$ 504,974
100-5315-202-00 - LEGAL	-	\$ -	\$ -	\$ -	\$ -
100-5315-207-00 - PRINTING, MKTG & PUBLIC REL	549	\$ 357	\$ 1,170	\$ -	\$ 800
100-5315-214-00 - RENTS & LEASES	2,640	\$ 447	\$ 6,212	\$ 1,169	\$ 3,000
100-5315-216-00 - MAINTENANCE & REPAIRS	86	\$ -	\$ -	\$ 150	\$ 1,500
100-5315-218-00 - COMPUTER EQUIP & SOFTWARE	316	\$ 120	\$ 488	\$ 229	\$ 450
100-5315-220-00 - FOOD & BEVERAGE	1,725	\$ 1,166	\$ 1,658	\$ 790	\$ 1,600
100-5315-222-00 - SAFETY & REGULATORY	980	\$ 449	\$ 488	\$ 35	\$ 488
100-5315-224-00 - CHEMICAL & MEDICAL	23,291	\$ 8,454	\$ 8,288	\$ 1,616	\$ 8,288
100-5315-226-00 - RADIO & COMMUNICATIONS	11,303	\$ 9,711	\$ 9,946	\$ 5,033	\$ 9,946
100-5315-226-04 - RADIO & COMMUNICATIONS-ACO	745	\$ 675	\$ 556	\$ 340	\$ 556
100-5315-240-00 - POSTAGE & SHIPPING	1,795	\$ 2,679	\$ 1,798	\$ 1,636	\$ 1,798
100-5315-280-00 - PROFESSIONAL SERVICES	-	\$ 21,417	\$ 9,751	\$ 2,941	\$ 2,500
100-5315-280-01 - VETERINARY SERVICES	-	\$ -	\$ -	\$ -	\$ 9,750
100-5315-280-02 - TRAP, NUETER, RELEASE (TNR) PR	-	\$ -	\$ 14,626	\$ -	\$ 14,626
100-5315-299-00 - OTHER CONTRACTS & SERVICES	2,219	\$ 13,133	\$ 19,502	\$ 4,368	\$ 2,500
20 - CONTRACT & SERVICES Total	45,648	\$ 58,607	\$ 74,483	\$ 18,306	\$ 57,802

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5315-302-00 - OFFICE	3,265	5,663	1,950	2,340	5,000
100-5315-303-00 - ANIMAL FOOD	16,181	34,165	6,826	4,183	15,000
100-5315-304-00 - COMPUTER EQUIP & SOFTWARE	1,202	1,424	1,463	1,051	1,500
100-5315-306-00 - MOTOR VEHICLES	-	-	488	-	450
100-5315-306-04 - MOTOR VEHICLES-ACO	-	-	585	-	450
100-5315-307-00 - MICROCHIPS	-	-	-	-	5,000
100-5315-308-00 - GROUNDS & LANDSCAPING	831	121	731	100	730
100-5315-310-00 - BUILDINGS & STRUCTURES	4,989	1,340	1,365	662	5,845
100-5315-312-00 - MACHINERY & EQUIPMENT	2,017	3,824	6,860	489	10,724
100-5315-320-00 - FOOD & BEVERAGE	-	-	-	-	500
100-5315-322-00 - SAFETY & REGULATORY	75	167	488	-	450
100-5315-324-00 - CHEMICAL & MEDICAL	23,781	65,136	45,457	29,614	34,900
100-5315-325-00 - KENNEL SANITATION	-	-	-	-	15,600
100-5315-326-00 - RADIO & COMMUNICATIONS	280	60	488	-	450
100-5315-328-00 - JANITORIAL	5,023	6,965	5,363	2,989	6,500
100-5315-330-00 - UNIFORMS & APPAREL	1,412	1,370	1,463	470	1,400
100-5315-332-00 - MINOR TOOLS & EQUIPMENT	770	879	488	127	450
100-5315-334-00 - OFFICE FURNITURE	1,190	749	975	490	975
100-5315-335-00 - GAS	62	-	2,438	-	2,000
100-5315-335-04 - GAS - ACO	507	1,295	-	303	-
100-5315-337-00 - TIRES - TUBES - BATTERIES	887	169	975	149	975
100-5315-337-04 - TIRES-TUBES-BATTERIES-ACO	-	-	-	-	-
100-5315-399-00 - OTHER SUPPLIES	-	121	-	-	-
30 - MATERIALS & SUPPLIES Total	62,470	123,448	78,403	42,967	108,899
100-5315-406-00 - MOTOR VEHICLES	87	364	488	131	450
100-5315-410-00 - BUILDINGS & STRUCTURES	3,210	3,139	2,438	1,531	2,500
100-5315-412-00 - MACHINERY & EQUIPMENT	555	2,192	585	119	585
40 - MAINTENANCE & REPAIRS Total	3,852	5,695	3,511	1,780	3,535
100-5315-502-00 - DUES & SUBSCRIPTIONS	156	225	200	-	200
100-5315-504-00 - EDUCATION/TRAINING MATERIALS	70	785	1,000	348	1,000
100-5315-506-00 - CERTIFICATION & LICENSING	520	1,050	2,000	300	2,000
100-5315-508-00 - MTGS-SEMINARS-CONFERENCES	(270)	500	900	500	900
100-5315-510-00 - TRANSPORTATION & LODGING	71	42	1,550	-	1,550
50 - STAFF DEV & TRAINING Total	547	2,602	5,650	1,148	5,650
100-5315-726-00 - TAKE ME HOME ANIMAL TRANSPORT			-	-	10,000
70 - MISCELLANEOUS Total			-	-	10,000
100-5315-903-00 - ENGINEERING DESIGN	-	26,900	-	37,416	-
100-5315-906-00 - MOTOR VEHICLES	-	-	-	-	7,353
100-5315-910-00 - BUILDINGS & STRUCTURES	-	4,024	26,719	6,723	26,723
100-5315-993-00 - INTEREST PAID	7,708	6,385	-	-	-
100-5315-994-00 - PRINCIPAL PAID	61,979	66,295	-	-	-
90 - CAPITAL OUTLAY Total	69,687	103,604	26,719	44,139	34,076
5315 - ANIMAL CONTROL Total	533,615	731,566	728,006	334,276	724,936

MUNICIPAL COURT

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5316 - MUNICIPAL COURT					
100-5316-104-00 - SALARIES - SUPERVISORY	55,134	\$ 58,686	\$ 62,074	\$ 30,917	\$ 64,865
100-5316-105-00 - SALARIES - PROFESSIONAL	32,495	\$ 35,078	\$ 32,400	\$ 18,679	\$ 34,618
100-5316-106-00 - WAGES - CLERICAL	45,654	\$ 43,612	\$ 77,254	\$ 21,838	\$ 78,372
100-5316-110-00 - WAGES - PART TIME	6,000	\$ 6,000	\$ 6,000	\$ 3,000	\$ 6,000
100-5316-112-00 - OVERTIME	150	\$ 293	\$ 600	\$ 196	\$ 627
100-5316-114-00 - CERTIFICATION PAY	360	\$ 360	\$ 360	\$ 180	\$ 360
100-5316-116-00 - LONGEVITY	4,342	\$ 4,524	\$ 4,836	\$ 4,836	\$ 5,148
100-5316-120-00 - FICA/MEDICARE	10,339	\$ 10,703	\$ 14,042	\$ 5,805	\$ 14,534
100-5316-122-00 - RETIREMENT	14,401	\$ 14,813	\$ 21,917	\$ 8,441	\$ 27,036
100-5316-130-00 - EMPLOYEE HEALTH INSURANCE	18,700	\$ 18,818	\$ 30,127	\$ 10,064	\$ 32,487
100-5316-132-00 - WORKER'S COMP	376	\$ 408	\$ 200	\$ 409	\$ 409
100-5316-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	187,951	\$ 193,294	\$ 249,810	\$ 104,366	\$ 264,456
100-5316-202-00 - ADMINISTRATION & OPERATIONS	1,985	\$ 1,834	\$ 1,170	\$ 978	\$ 2,500
100-5316-207-00 - PRINTING, MKTG & PUBLIC REL	130	\$ 89	\$ 488	\$ -	\$ 300
100-5316-212-00 - FINANCIAL & ACCOUNTING	16,166	\$ 16,420	\$ 14,626	\$ 6,119	\$ 16,000
100-5316-214-00 - RENTS & LEASES	588	\$ 638	\$ 1,463	\$ 294	\$ 1,000
100-5316-216-00 - MAINTENANCE & REPAIRS	11,245	\$ 1,329	\$ 780	\$ 485	\$ 1,500
100-5316-218-00 - COMPUTER EQUIP & SOFTWARE	195	\$ 273	\$ 1,950	\$ -	\$ 800
100-5316-222-00 - SAFETY & REGULATORY	360	\$ 340	\$ 780	\$ 167	\$ 1,000
100-5316-224-00 - CHEMICAL & MEDICAL	-	\$ 116	\$ -	\$ -	\$ 85
100-5316-226-00 - RADIO & COMMUNICATIONS	5,846	\$ 10,401	\$ 9,751	\$ 5,395	\$ 10,000
100-5316-240-00 - POSTAGE & SHIPPING	1,820	\$ 1,858	\$ 1,950	\$ 1,061	\$ 2,000
100-5316-244-00 - UTILITIES	4,715	\$ 4,944	\$ 4,875	\$ 2,107	\$ 5,000
100-5316-299-00 - OTHER CONTRACTS & SERVICES	113	\$ 62	\$ 293	\$ -	\$ 3,000
20 - CONTRACT & SERVICES Total	43,163	\$ 38,305	\$ 38,126	\$ 16,605	\$ 43,185
100-5316-302-00 - OFFICE	1,498	\$ 798	\$ 1,950	\$ 1,095	\$ 2,400
100-5316-304-00 - COMPUTER EQUIP & SOFTWARE	9,318	\$ -	\$ 14,626	\$ 14,170	\$ 10,000
100-5316-310-00 - BUILDINGS & STRUCTURES	-	\$ 12	\$ 98	\$ 18	\$ 100
100-5316-320-00 - FOOD & BEVERAGE	365	\$ 519	\$ 488	\$ 150	\$ 450
100-5316-324-00 - CHEMICAL & MEDICAL	-	\$ -	\$ 195	\$ -	\$ 150
100-5316-328-00 - JANITORIAL	426	\$ 538	\$ 585	\$ 157	\$ 585
100-5316-330-00 - UNIFORMS & APPAREL	147	\$ 125	\$ 292	\$ -	\$ 200
100-5316-334-00 - OFFICE FURNITURE	535	\$ 438	\$ 975	\$ -	\$ 800
30 - MATERIALS & SUPPLIES Total	12,290	\$ 2,429	\$ 19,209	\$ 15,590	\$ 14,685
100-5316-408-00 - GROUNDS & LANDSCAPING	-	\$ -	\$ 195	\$ -	\$ 150
100-5316-410-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ 195	\$ 15	\$ 150
40 - MAINTENANCE & REPAIRS Total	-	\$ -	\$ 390	\$ 15	\$ 300
100-5316-502-00 - DUES & SUBSCRIPTIONS	-	\$ 110	\$ 300	\$ 110	\$ 300
100-5316-506-00 - CERTIFICATION & LICENSING	390	\$ 225	\$ 300	\$ -	\$ 300
100-5316-508-00 - MTGS-SEMINARS-CONFERENCES	1,200	\$ 975	\$ 1,200	\$ 600	\$ 1,200
100-5316-510-00 - TRANSPORTATION & LODGING	430	\$ 683	\$ 1,500	\$ 372	\$ 1,500
50 - STAFF DEV & TRAINING Total	2,020	\$ 1,993	\$ 3,300	\$ 1,082	\$ 3,300

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5316-736-00 - CASH SHORT/ OVER	352	-	-	-	-
100-5316-740-00 - CREDIT CARD FEES	6,163	12,613	5,200	15,203	10,000
70 - MISCELLANEOUS Total	6,515	12,613	5,200	15,203	10,000
100-5316-910-00 - BUILDING & STRUCTURES	-	-	10,000	2,482	3,000
90 - CAPITAL OUTLAY Total	-	-	10,000	2,482	3,000
5316 - MUNICIPAL COURT Total	251,939	248,635	326,035	155,343	338,926

POLICE DEPARTMENT

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5317 - POLICE					
100-5317-102-00 - SALARIES - ADMINISTRATIVE	105,372	\$ 131,161	\$ 137,500	\$ 68,485	\$ 143,685
100-5317-104-00 - SALARIES - SUPERVISORY	598,490	\$ 575,093	\$ 1,118,662	\$ 328,508	\$ 880,854
100-5317-106-00 - WAGES - CLERICAL	133,823	\$ 184,549	\$ 152,693	\$ 89,113	\$ 167,976
100-5317-108-00 - WAGES - LABOR	789,892	\$ 808,402	\$ 977,648	\$ 587,400	\$ 1,336,138
100-5317-112-00 - OVERTIME	186,131	\$ 194,173	\$ 81,578	\$ 85,612	\$ 90,985
100-5317-114-00 - CERTIFICATION PAY	7,925	\$ 7,050	\$ 7,500	\$ 4,775	\$ 9,600
100-5317-115-00 - HIRING INCENTIVE	98,092	\$ 10,000	\$ 50,000	\$ -	\$ 50,000
100-5317-116-00 - LONGEVITY	9,668	\$ 7,879	\$ 8,667	\$ 11,109	\$ 7,967
100-5317-117-00 - ASSIGNMENT PAY	10,593	\$ 16,750	\$ 4,200	\$ 26,150	\$ 51,000
100-5317-118-00 - INCENTIVE PAY	4,750	\$ 3,725	\$ 4,200	\$ 4,650	\$ 8,700
100-5317-120-00 - FICA/MEDICARE	146,070	\$ 141,835	\$ 195,132	\$ 88,139	\$ 206,713
100-5317-122-00 - RETIREMENT	248,683	\$ 253,314	\$ 369,859	\$ 167,089	\$ 384,513
100-5317-130-00 - EMPLOYEE HEALTH INSURANCE	191,753	\$ 208,637	\$ 325,399	\$ 133,500	\$ 351,167
100-5317-132-00 - WORKER'S COMP	51,758	\$ 42,156	\$ 29,155	\$ 47,053	\$ 47,053
100-5317-134-00 - UNEMPLOYMENT INSURANCE	-	\$ -	\$ -	\$ -	\$ -
100-5317-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
100-5317-160-00 - SALARY REIMBURSEMENT	52,085	\$ -	\$ -	\$ -	\$ -
100-5317-161-00 - HOMELESS OUTREACH TEAM	-	\$ -	\$ 8,000	\$ -	\$ 8,000
10 - PERSONNEL SERVICES Total	2,635,084	\$ 2,584,724	\$ 3,470,193	\$ 1,641,583	\$ 3,744,351
100-5317-202-00 - ADMINISTRATION & OPERATIONS	48,021	\$ 39,895	\$ 23,987	\$ 8,450	\$ 24,000
100-5317-204-00 - LEGAL	15,248	\$ 180	\$ -	\$ -	\$ 200
100-5317-206-00 - INSURANCE	-	\$ -	\$ 585	\$ -	\$ 400
100-5317-207-00 - PRINTING, MKTG & PUBLIC REL	5,700	\$ 3,323	\$ 9,918	\$ 2,301	\$ 6,000
100-5317-214-00 - RENTS & LEASES	63,465	\$ 71,851	\$ 70,694	\$ 5,523	\$ 70,700
100-5317-216-00 - MAINTENANCE & REPAIRS	2,674	\$ 2,170	\$ 1,950	\$ 743	\$ 1,900
100-5317-218-00 - COMPUTER EQUIP & SOFTWARE	11,142	\$ 19,194	\$ 67,188	\$ 49,497	\$ 72,000
100-5317-224-00 - CHEMICAL & MEDICAL	1,453	\$ 4,358	\$ 2,828	\$ 1,771	\$ 2,800
100-5317-226-00 - RADIO & COMMUNICATIONS	26,228	\$ 22,927	\$ 48,104	\$ 11,532	\$ 45,000
100-5317-228-00 - JANITORIAL	-	\$ -	\$ -	\$ -	\$ -
100-5317-240-00 - POSTAGE & SHIPPING	682	\$ 168	\$ 1,950	\$ 414	\$ 1,000
100-5317-244-00 - UTILITIES	1,962	\$ 2,556	\$ 7,021	\$ 1,292	\$ 3,000
100-5317-280-00 - PROFESSIONAL SERVICES	15,347	\$ -	\$ -	\$ -	\$ -
100-5317-299-00 - OTHER CONTRACTS & SERVICES	12,785	\$ 6,021	\$ 12,061	\$ 8,170	\$ 12,000
20 - CONTRACT & SERVICES Total	204,705	\$ 172,644	\$ 246,286	\$ 89,693	\$ 239,000

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5317-302-00 - OFFICE	10,378	\$ 10,592	\$ 12,676	\$ 9,972	\$ 13,000
100-5317-304-00 - COMPUTER EQUIP & SOFTWARE	20,035	\$ 77,174	\$ 7,351	\$ 35,880	\$ 7,350
100-5317-305-00 - GUNS & AMMUNITION	7,242	\$ 22,250	\$ 28,278	\$ 6,262	\$ 28,078
100-5317-306-00 - MOTOR VEHICLES	15,625	\$ 13,688	\$ 10,238	\$ 1,501	\$ 10,000
100-5317-310-00 - BUILDINGS & STRUCTURES	329	\$ 737	\$ -	\$ 263	\$ 500
100-5317-312-00 - MACHINERY & EQUIPMENT	5,468	\$ 7,251	\$ 6,826	\$ 2,406	\$ 34,800
100-5317-320-00 - FOOD & BEVERAGE	-	\$ -	\$ 1,000	\$ 926	\$ 1,000
100-5317-324-00 - CHEMICAL & MEDICAL	4,612	\$ 7,734	\$ 4,388	\$ 4,283	\$ 4,500
100-5317-326-00 - RADIO & COMMUNICATIONS	3,219	\$ 7,760	\$ 2,925	\$ 1,984	\$ 2,925
100-5317-328-00 - JANITORIAL	5,308	\$ 6,580	\$ 4,388	\$ 1,277	\$ 4,300
100-5317-330-00 - UNIFORMS & APPAREL	40,029	\$ 26,976	\$ 20,964	\$ 18,084	\$ 25,964
100-5317-331-00 - RESIDENTIAL PARKING PERMIT	-	\$ -	\$ -	\$ -	\$ 2,000
100-5317-334-00 - OFFICE FURNITURE	898	\$ 3,278	\$ 1,950	\$ -	\$ 1,500
100-5317-335-00 - GAS	140,512	\$ 97,008	\$ 80,728	\$ 40,132	\$ 80,000
100-5317-336-00 - DIESEL	-	\$ -	\$ 98	\$ -	\$ -
100-5317-337-00 - TIRES - TUBES - BATTERIES	-	\$ -	\$ -	\$ -	\$ 200
100-5317-399-00 - OTHER SUPPLIES	1,272	\$ 8,854	\$ 14,662	\$ 5,011	\$ 11,680
30 - MATERIALS & SUPPLIES Total	254,926	\$ 289,882	\$ 196,472	\$ 127,981	\$ 227,797
100-5317-406-00 - MOTOR VEHICLES	79,554	\$ 65,776	\$ 39,004	\$ 66,135	\$ 40,000
100-5317-408-00 - GROUNDS & LANDSCAPING	-	\$ 618	\$ 1,658	\$ 140	\$ 900
100-5317-410-00 - BUILDINGS & STRUCTURES	22,747	\$ 16,467	\$ 6,801	\$ 6,589	\$ 7,000
100-5317-412-00 - MACHINERY & EQUIPMENT	1,985	\$ 2,806	\$ 2,438	\$ -	\$ 2,400
100-5317-422-00 - SAFETY & REGULATORY	-	\$ -	\$ -	\$ 433	\$ 650
100-5317-424-00 - CHEMICAL & MEDICAL	3,103	\$ 217	\$ -	\$ -	\$ -
100-5317-426-00 - RADIO & COMMUNICATIONS	-	\$ 454	\$ 2,535	\$ 1,014	\$ 2,205
100-5317-432-00 - MINOR TOOLS & EQUIPMENT	707	\$ 316	\$ 487	\$ 63	\$ 450
40 - MAINTENANCE & REPAIRS Total	108,095	\$ 86,655	\$ 52,923	\$ 74,374	\$ 53,605
100-5317-502-00 - DUES & SUBSCRIPTIONS	1,712	\$ 7,800	\$ 3,600	\$ 816	\$ 3,600
100-5317-504-00 - EDUCATION/TRAINING MATERIALS	3,537	\$ 3,356	\$ 8,000	\$ 2,040	\$ 8,000
100-5317-506-00 - CERTIFICATION & LICENSING	7,817	\$ 9,192	\$ 12,350	\$ 377	\$ 12,350
100-5317-508-00 - MTGS-SEMINARS-CONFERENCES	2,736	\$ 1,784	\$ 3,500	\$ 2,345	\$ 3,500
100-5317-510-00 - TRANSPORTATION & LODGING	4,339	\$ 5,764	\$ 8,000	\$ 8,715	\$ 10,000
50 - STAFF DEV & TRAINING Total	20,141	\$ 27,897	\$ 35,450	\$ 14,293	\$ 37,450
100-5317-730-00 - MISC OTHER EXPENSES	-	\$ 655	\$ -	\$ -	\$ -
100-5317-740-00 - SPECIAL INVESTIGATIONS	392	\$ 1,619	\$ 1,000	\$ 820	\$ 22,900
100-5317-749-00 - K-9 EXPENSE	1,077	\$ -	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	1,469	\$ 2,274	\$ 1,000	\$ 820	\$ 22,900
100-5317-906-00 - MOTOR VEHICLES	104,260	\$ 405,682	\$ -	\$ (20,580)	\$ 135,645
100-5317-910-00 - BUILDINGS & STRUCTURES	17,120	\$ -	\$ -	\$ -	\$ -
100-5317-912-00 - MACHINERY & EQUIPMENT	-	\$ 18,774	\$ -	\$ -	\$ 31,167
100-5317-926-00 - RADIO & COMMUNICATIONS EQUIP	-	\$ -	\$ -	\$ -	\$ 65,000
100-5317-993-00 - INTEREST PAID	1,783	\$ 9,412	\$ -	\$ -	\$ -
100-5317-994-00 - PRINCIPAL PAID	59,467	\$ 87,736	\$ -	\$ -	\$ -
100-5317-998-05 - SBITA LEASE INTEREST	6,839	\$ 6,306	\$ -	\$ -	\$ -
100-5317-999-05 - SBITA LEASE PRINCIPAL	11,846	\$ 12,939	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	201,316	\$ 540,851	\$ -	\$ (20,580)	\$ 231,812
5317 - POLICE Total	3,425,735	\$ 3,704,925	\$ 4,002,324	\$ 1,928,163	\$ 4,556,915

FIRE DEPARTMENT

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5318 - FIRE					
100-5318-102-00 - SALARIES - ADMINISTRATIVE	175,508	\$ 208,255	\$ 218,566	\$ 108,847	\$ 228,400
100-5318-104-00 - SALARIES - SUPERVISORY	197,972	\$ 227,893	\$ 208,122	\$ 109,391	\$ 201,853
100-5318-108-00 - WAGES - LABOR	499,291	\$ 504,866	\$ 723,280	\$ 294,370	\$ 776,489
100-5318-110-00 - WAGES - PART TIME	28,552	\$ 30,156	\$ 32,382	\$ 15,991	\$ 33,551
100-5318-111-00 - PART TIME-VOLUNTEERS	2,406	\$ 2,029	\$ 1,000	\$ 800	\$ 1,000
100-5318-112-00 - OVERTIME	134,850	\$ 179,275	\$ 291,620	\$ 68,397	\$ 336,067
100-5318-114-00 - CERTIFICATION PAY	10,300	\$ 9,950	\$ 9,000	\$ 5,775	\$ 9,300
100-5318-116-00 - LONGEVITY	3,294	\$ 3,863	\$ 5,432	\$ 4,149	\$ 5,006
100-5318-118-00 - INCENTIVE PAY	600	\$ 500	\$ 3,900	\$ -	\$ 3,900
100-5318-120-00 - FICA/MEDICARE	78,813	\$ 85,625	\$ 116,523	\$ 45,243	\$ 122,061
100-5318-122-00 - RETIREMENT	135,800	\$ 152,832	\$ 220,715	\$ 84,223	\$ 226,906
100-5318-130-00 - EMPLOYEE HEALTH INSURANCE	120,798	\$ 128,380	\$ 187,112	\$ 74,924	\$ 201,838
100-5318-132-00 - WORKER'S COMP	26,623	\$ 13,322	\$ 19,096	\$ 24,062	\$ 24,062
100-5318-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	1,414,807	\$ 1,546,945	\$ 2,036,748	\$ 836,172	\$ 2,170,433
100-5318-207-00 - PRINTING, MKTG & PUBLIC REL	3,395	\$ 2,279	\$ 3,413	\$ 198	\$ 3,170
100-5318-214-00 - RENTS & LEASES	1,654	\$ 1,685	\$ 4,793	\$ 802	\$ 3,000
100-5318-216-00 - MAINTENANCE & REPAIRS	9,586	\$ 13,489	\$ 16,896	\$ 13,325	\$ 15,000
100-5318-218-00 - COMPUTER EQUIP & SOFTWARE	-	\$ -	\$ -	\$ -	\$ -
100-5318-226-00 - RADIO & COMMUNICATIONS	13,082	\$ 12,710	\$ 14,533	\$ 8,296	\$ 22,300
100-5318-240-00 - POSTAGE & SHIPPING	354	\$ 223	\$ 488	\$ 58	\$ 500
100-5318-244-00 - UTILITIES	5,917	\$ 5,602	\$ 6,787	\$ 2,731	\$ 6,500
100-5318-280-00 - PROFESSIONAL SERVICES	-	\$ -	\$ -	\$ 110	\$ -
100-5318-299-00 - OTHER CONTRACTS & SERVICES	9,470	\$ 7,116	\$ 9,751	\$ 8,090	\$ 10,600
20 - CONTRACT & SERVICES Total	43,458	\$ 43,103	\$ 56,661	\$ 33,610	\$ 61,070
100-5318-302-00 - OFFICE	985	\$ 1,074	\$ 1,463	\$ 1,094	\$ 1,500
100-5318-304-00 - COMPUTER EQUIP & SOFTWARE	313	\$ 18,063	\$ 5,500	\$ 1,424	\$ 4,620
100-5318-306-00 - MOTOR VEHICLES	1,076	\$ 2,361	\$ 1,463	\$ 619	\$ 1,440
100-5318-310-00 - BUILDINGS & STRUCTURES	1,401	\$ 2,031	\$ 1,950	\$ 1,762	\$ 2,130
100-5318-312-00 - MACHINERY & EQUIPMENT	4,920	\$ 7,735	\$ 10,416	\$ 7,671	\$ 11,000
100-5318-320-00 - FOOD & BEVERAGE	2,308	\$ 2,577	\$ 2,750	\$ 1,609	\$ 2,730
100-5318-322-00 - SAFETY & REGULATORY	15,972	\$ 22,713	\$ 22,427	\$ 17,197	\$ 29,330
100-5318-324-00 - CHEMICAL & MEDICAL	8,378	\$ 6,092	\$ 9,566	\$ 6,214	\$ 10,260
100-5318-326-00 - RADIO & COMMUNICATIONS	1,949	\$ 2,324	\$ 1,950	\$ 1,415	\$ 2,125
100-5318-328-00 - JANITORIAL	2,992	\$ 4,217	\$ 3,510	\$ 1,908	\$ 3,750
100-5318-330-00 - UNIFORMS & APPAREL	5,596	\$ 8,108	\$ 8,941	\$ 5,731	\$ 8,500
100-5318-332-00 - MINOR TOOLS & EQUIPMENT	5,112	\$ 8,458	\$ 8,240	\$ 5,839	\$ 8,000
100-5318-334-00 - OFFICE FURNITURE	156	\$ 1,147	\$ 1,463	\$ 2,050	\$ 2,050
100-5318-335-00 - GAS	3,788	\$ 5,190	\$ 4,242	\$ 2,300	\$ 4,242
100-5318-336-00 - DIESEL	6,982	\$ 10,208	\$ 10,531	\$ 4,361	\$ 10,500
100-5318-337-00 - TIRES - TUBES - BATTERIES	1,959	\$ 1,728	\$ 1,950	\$ 1,234	\$ 2,000
100-5318-399-00 - OTHER SUPPLIES	500	\$ 391	\$ 585	\$ 273	\$ 585
30 - MATERIALS & SUPPLIES Total	64,388	\$ 104,416	\$ 96,947	\$ 62,701	\$ 104,762

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5318-406-00 - MOTOR VEHICLES	27,176	\$ 93,019	\$ 31,525	\$ 3,361	\$ 30,000
100-5318-410-00 - BUILDINGS & STRUCTURES	8,755	\$ 6,566	\$ 3,125	\$ 440	\$ 3,125
100-5318-412-00 - MACHINERY & EQUIPMENT	2,533	\$ 2,709	\$ 2,491	\$ 486	\$ 2,420
100-5318-422-00 - SAFETY & REGULATORY	12,848	\$ 7,303	\$ 7,196	\$ 2,168	\$ 7,000
100-5318-424-00 - CHEMICAL & MEDICAL	5,940	\$ 9,523	\$ 13,997	\$ 9,140	\$ 12,000
100-5318-426-00 - RADIO & COMMUNICATIONS	651	\$ 1,188	\$ 683	\$ -	\$ 1,000
40 - MAINTENANCE & REPAIRS Total	57,903	\$ 120,307	\$ 59,017	\$ 15,595	\$ 55,545
100-5318-502-00 - DUES & SUBSCRIPTIONS	3,827	\$ 3,548	\$ 4,247	\$ 2,725	\$ 4,200
100-5318-504-00 - EDUCATION/TRAINING MATERIALS	586	\$ 1,294	\$ 750	\$ 502	\$ 750
100-5318-506-00 - CERTIFICATION & LICENSING	3,497	\$ 5,501	\$ 3,471	\$ 1,834	\$ 3,400
100-5318-508-00 - MTGS-SEMINARS-CONFERENCES	5,146	\$ 6,326	\$ 4,000	\$ (1)	\$ 4,000
100-5318-508-03 - MTGS-SEMINARS-CONFERENCES	-	\$ -	\$ -	\$ -	\$ -
100-5318-510-00 - TRANSPORTATION & LODGING	3,511	\$ 6,073	\$ 3,271	\$ 761	\$ 3,275
50 - STAFF DEV & TRAINING Total	16,566	\$ 22,742	\$ 15,739	\$ 5,821	\$ 15,625
100-5318-746-00 - VOLUNTEER FIREFIGHTER EXPENS	1,493	\$ 1,709	\$ 2,000	\$ 1,709	\$ 2,000
70 - MISCELLANEOUS Total	1,493	\$ 1,709	\$ 2,000	\$ 1,709	\$ 2,000
100-5318-906-00 - MOTOR VEHICLES	-	\$ -	\$ -	\$ -	\$ 3,933
100-5318-910-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ -	\$ -	\$ 20,000
100-5318-912-00 - MACHINERY & EQUIPMENT	5,614	\$ 71,348	\$ 35,000	\$ 23,125	\$ -
100-5318-922-00 - SAFETY & REGULATORY EQUIP	-	\$ -	\$ -	\$ -	\$ -
100-5318-993-00 - INTEREST PAID	326	\$ 170	\$ -	\$ -	\$ -
100-5318-994-00 - PRINCIPAL PAID	10,315	\$ 10,471	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	16,255	\$ 81,989	\$ 35,000	\$ 23,125	\$ 23,933
5318 - FIRE Total	1,614,869	\$ 1,921,212	\$ 2,302,112	\$ 978,733	\$ 2,433,368

LIBRARY

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5420 - LIBRARY					
100-5420-102-00 - SALARIES - ADMINISTRATIVE	61,471	\$ 65,317	\$ 68,974	\$ 34,354	\$ 72,077
100-5420-105-00 - SALARIES - PROFESSIONAL	39,272	\$ 42,050	\$ 44,718	\$ 22,262	\$ 46,729
100-5420-106-00 - WAGES - CLERICAL	133,496	\$ 147,849	\$ 152,028	\$ 75,090	\$ 192,510
100-5420-110-00 - WAGES - PART TIME	54,749	\$ 59,580	\$ 68,556	\$ 26,332	\$ 49,073
100-5420-112-00 - OVERTIME	4,164	\$ 5,357	\$ 5,000	\$ 4,118	\$ 5,225
100-5420-116-00 - LONGEVITY	12,511	\$ 13,037	\$ 15,223	\$ 13,913	\$ 15,015
100-5420-120-00 - FICA/MEDICARE	22,711	\$ 24,299	\$ 27,134	\$ 13,004	\$ 29,118
100-5420-122-00 - RETIREMENT	39,483	\$ 43,765	\$ 51,431	\$ 24,391	\$ 54,164
100-5420-130-00 - EMPLOYEE HEALTH INSURANCE	51,663	\$ 56,238	\$ 74,956	\$ 30,070	\$ 86,306
100-5420-132-00 - WORKER'S COMP	954	\$ 848	\$ 511	\$ 926	\$ 926
100-5420-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	420,472	\$ 458,340	\$ 508,531	\$ 244,461	\$ 551,143
100-5420-207-00 - PRINTING, MKTG & PUBLIC REL	4,689	\$ 6,066	\$ 4,875	\$ 5,466	\$ 7,000
100-5420-208-00 - GROUNDS & LANDSCAPING	-	\$ 539	\$ 1,170	\$ -	\$ 1,800
100-5420-210-00 - BUILDINGS & STRUCTURES	20	\$ 885	\$ 2,975	\$ 20	\$ 2,000
100-5420-214-00 - RENTS & LEASES	2,301	\$ 2,493	\$ 4,875	\$ 1,151	\$ 4,500
100-5420-216-00 - MAINTENANCE & REPAIRS	7,207	\$ 5,967	\$ 22,086	\$ 1,729	\$ 16,000
100-5420-218-00 - COMPUTER EQUIP & SOFTWARE	6,267	\$ 4,496	\$ 6,338	\$ 972	\$ 6,000
100-5420-222-00 - SAFETY & REGULATORY	1,847	\$ 1,919	\$ 1,950	\$ 744	\$ 2,800
100-5420-224-00 - CHEMICAL & MEDICAL	85	\$ -	\$ 83	\$ -	\$ 85
100-5420-226-00 - RADIO & COMMUNICATIONS	24,079	\$ 21,204	\$ 21,745	\$ 10,715	\$ 21,500
100-5420-228-00 - JANITORIAL	-	\$ -	\$ -	\$ -	\$ 5,460
100-5420-240-00 - POSTAGE & SHIPPING	3,359	\$ 3,626	\$ 2,925	\$ 2,328	\$ 3,500
100-5420-299-00 - OTHER CONTRACTS & SERVICES	7,517	\$ 4,219	\$ 36,190	\$ 2,350	\$ 49,340
20 - CONTRACT & SERVICES Total	57,369	\$ 51,415	\$ 105,212	\$ 25,475	\$ 119,985
100-5420-302-00 - OFFICE	10,923	\$ 11,605	\$ 10,044	\$ 6,355	\$ 10,000
100-5420-304-00 - COMPUTER EQUIP & SOFTWARE	91	\$ 98	\$ 1,550	\$ -	\$ 1,200
100-5420-308-00 - GROUNDS & LANDSCAPING	1,246	\$ 301	\$ 390	\$ 34	\$ 500
100-5420-310-00 - BUILDINGS & STRUCTURES	1,188	\$ 1,101	\$ -	\$ 669	\$ 1,000
100-5420-320-00 - FOOD & BEVERAGE	3,180	\$ 2,432	\$ 1,950	\$ 715	\$ 2,500
100-5420-322-00 - SAFETY & REGULATORY	-	\$ 104	\$ -	\$ -	\$ -
100-5420-328-00 - JANITORIAL	2,618	\$ 1,958	\$ 2,438	\$ 1,982	\$ 2,800
100-5420-330-00 - UNIFORMS & APPAREL	950	\$ 155	\$ 488	\$ 511	\$ 1,000
100-5420-334-00 - OFFICE FURNITURE	242	\$ -	\$ 2,741	\$ -	\$ 2,500
100-5420-399-00 - OTHER SUPPLIES	12,956	\$ 15,259	\$ 12,676	\$ 9,606	\$ 13,176
30 - MATERIALS & SUPPLIES Total	33,394	\$ 33,012	\$ 32,277	\$ 19,872	\$ 34,676
100-5420-410-00 - BUILDINGS & STRUCTURES	34,415	\$ 21,474	\$ 17,426	\$ 13,776	\$ 17,200
100-5420-428-00 - JANITORIAL	941	\$ -	\$ 5,461	\$ -	\$ -
40 - MAINTENANCE & REPAIRS Total	35,356	\$ 21,474	\$ 22,887	\$ 13,776	\$ 17,200
100-5420-502-00 - DUES & SUBSCRIPTIONS	300	\$ 314	\$ 577	\$ -	\$ 575
100-5420-504-00 - EDUCATION/TRAINING MATERIALS	-	\$ -	\$ -	\$ -	\$ -
100-5420-510-00 - TRANSPORTATION & LODGING	66	\$ 23	\$ 450	\$ 105	\$ 450
50 - STAFF DEV & TRAINING Total	366	\$ 337	\$ 1,027	\$ 105	\$ 1,025

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5420-721-00 - BOOKS & OTHER INVENTORY	28,791	\$ 22,966	\$ 22,000	\$ 13,117	\$ 22,000
100-5420-736-00 - CASH SHORT / OVER	(2)	\$ 16	-	-	-
70 - MISCELLANEOUS Total	28,789	\$ 22,982	\$ 22,000	\$ 13,117	\$ 22,000
100-5420-910-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ 6,100	-	\$ 111,000
90 - CAPITAL OUTLAY Total	-	\$ -	\$ 6,100	\$ -	\$ 111,000
5420 - LIBRARY Total	575,746	\$ 587,560	\$ 698,034	\$ 316,805	\$ 857,029

PARKS & RECREATION

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5422 - PARKS AND RECREATION					
100-5422-102-00 - SALARIES - ADMINISTRATIVE	-	\$ -	\$ 31,826	\$ -	\$ 98,289
100-5422-104-00 - SALARIES - SUPERVISORY	115,694	\$ 133,667	\$ 31,826	\$ 70,345	\$ 48,922
100-5422-108-00 - WAGES - LABOR	115,669	\$ 181,745	\$ 302,080	\$ 101,773	\$ 238,483
100-5422-110-00 - WAGES - PART TIME	18,448	\$ 62,015	\$ 28,000	\$ -	\$ 29,260
100-5422-112-00 - OVERTIME	7,150	\$ 16,524	\$ 4,000	\$ 3,284	\$ 4,180
100-5422-114-00 - CERTIFICATION PAY	-	\$ -	\$ -	\$ -	\$ -
100-5422-116-00 - LONGEVITY	5,023	\$ 4,125	\$ 4,825	\$ 4,825	\$ 5,685
100-5422-120-00 - FICA/MEDICARE	19,711	\$ 29,470	\$ 30,808	\$ 13,504	\$ 32,499
100-5422-122-00 - RETIREMENT	31,493	\$ 42,980	\$ 58,394	\$ 24,981	\$ 60,452
100-5422-130-00 - EMPLOYEE HEALTH INSURANCE	53,690	\$ 75,672	\$ 90,148	\$ 42,484	\$ 97,259
100-5422-132-00 - WORKER'S COMP	5,609	\$ 4,730	\$ 2,870	\$ 5,520	\$ 5,520
100-5422-134-00 - UNEMPLOYMENT INSURANCE	-	\$ -	\$ -	\$ -	\$ -
100-5422-155-00 - PAYROLL CONTINGENCY	27,971	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	400,458	\$ 550,930	\$ 584,777	\$ 266,715	\$ 620,549
100-5422-205-00 - LISD - RECREATION PROGRAM	-	\$ -	\$ 5,363	\$ -	\$ 5,000
100-5422-207-00 - PRINTING, MKTG & PUBLIC REL	392	\$ 49	\$ 975	\$ -	\$ 900
100-5422-208-00 - GROUNDS & LANDSCAPING	-	\$ -	\$ -	\$ -	\$ -
100-5422-210-00 - BUILDINGS & STRUCTURES	299	\$ 623	\$ -	\$ -	\$ -
100-5422-214-00 - RENTS & LEASES	3,447	\$ 3,443	\$ 488	\$ 66	\$ 3,500
100-5422-216-00 - MAINTENANCE & REPAIRS	81	\$ -	\$ 244	\$ -	\$ 200
100-5422-222-00 - SAFETY & REGULATORY	-	\$ -	\$ -	\$ -	\$ -
100-5422-224-00 - CHEMICAL & MEDICAL	-	\$ -	\$ -	\$ 2,799	\$ 38,000
100-5422-226-00 - RADIO & COMMUNICATIONS	2,060	\$ 2,068	\$ 2,808	\$ 1,200	\$ 2,500
100-5422-228-00 - JANITORIAL	127	\$ 169	\$ -	\$ 13	\$ -
100-5422-230-00 - UNIFORMS & APPAREL	4,433	\$ 4,393	\$ 4,797	\$ 3,464	\$ 4,920
100-5422-240-00 - POSTAGE & SHIPPING	5	\$ 232	\$ -	\$ -	\$ -
100-5422-299-00 - OTHER CONTRACTS & SERVICES	356	\$ 897	\$ 8,654	\$ -	\$ 8,600
20 - CONTRACT & SERVICES Total	11,201	\$ 11,873	\$ 23,329	\$ 7,543	\$ 63,620
100-5422-302-00 - OFFICE	414	\$ 151	\$ 585	\$ 249	\$ 800
100-5422-304-00 - COMPUTER EQUIP & SOFTWARE	-	\$ -	\$ 975	\$ 286	\$ 800
100-5422-306-00 - MOTOR VEHICLES	415	\$ 47	\$ 293	\$ 748	\$ 800
100-5422-308-00 - GROUNDS & LANDSCAPING	7,151	\$ 3,787	\$ 6,826	\$ 901	\$ 8,000
100-5422-310-00 - BUILDINGS & STRUCTURES	10,381	\$ 4,010	\$ 7,801	\$ 1,010	\$ 6,500
100-5422-312-00 - MACHINERY & EQUIPMENT	3,474	\$ 850	\$ 3,042	\$ 22	\$ 3,000
100-5422-322-00 - SAFETY & REGULATORY	814	\$ 1,435	\$ 1,170	\$ 184	\$ 1,200
100-5422-324-00 - CHEMICAL & MEDICAL	43,215	\$ 47,761	\$ 43,981	\$ 16,299	\$ 6,000
100-5422-328-00 - JANITORIAL	8,187	\$ 2,619	\$ 4,875	\$ 877	\$ 4,000
100-5422-330-00 - UNIFORMS & APPAREL	217	\$ 950	\$ 1,170	\$ 179	\$ 1,100
100-5422-332-00 - MINOR TOOLS & EQUIPMENT	2,636	\$ 1,910	\$ 1,950	\$ 2,381	\$ 2,500
100-5422-333-00 - MISC ROAD & STREET MATERIAL	8	\$ -	\$ 98	\$ -	\$ 100
100-5422-335-00 - GAS	9,877	\$ 16,437	\$ 12,189	\$ 7,865	\$ 15,000
100-5422-337-00 - TIRES - TUBES - BATTERIES	588	\$ 1,014	\$ 1,755	\$ 1,646	\$ 2,400
100-5422-340-00 - BASEBALL FIELDS-LIGHTING	535	\$ 1,527	\$ 975	\$ -	\$ 1,500
100-5422-341-00 - BASEBALL FIELDS-DIRT	1,240	\$ 3,671	\$ 1,950	\$ 6,862	\$ 3,000
100-5422-342-00 - BASEBALL FIELDS-FENCING	377	\$ -	\$ 488	\$ 421	\$ 500
100-5422-344-00 - SOCCER FIELDS	1,317	\$ 4,230	\$ 4,875	\$ 3,497	\$ 5,000
100-5422-399-00 - OTHER SUPPLIES	5,054	\$ 7,742	\$ 1,950	\$ 2,997	\$ 2,000
30 - MATERIALS & SUPPLIES Total	96,555	\$ 98,373	\$ 97,192	\$ 46,704	\$ 64,700

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5422-406-00 - MOTOR VEHICLES	1,266	\$ 3,451	\$ 2,925	\$ 1,084	\$ 2,925
100-5422-408-00 - GROUNDS & LANDSCAPING	365	\$ 172	\$ 488	-	\$ 400
100-5422-410-00 - BUILDINGS & STRUCTURES	2,664	\$ 1,972	\$ 2,438	\$ 6,880	\$ 2,500
100-5422-412-00 - MACHINERY & EQUIPMENT	9,326	\$ 16,821	\$ 6,826	\$ 1,906	\$ 7,000
100-5422-426-00 - RADIO & COMMUNICATIONS	-	-	-	-	-
100-5422-499-00 - OTHER MAINTENANCE & REPAIRS	363	\$ 327	\$ 975	-	\$ 900
40 - MAINTENANCE & REPAIRS Total	13,985	\$ 22,743	\$ 13,652	\$ 9,870	\$ 13,725
100-5422-502-00 - DUES & SUBSCRIPTIONS	125	\$ 280	\$ 54	\$ 297	\$ 300
100-5422-504-00 - EDUCATION/TRAINING MATERIALS	649	-	\$ 300	\$ 55	\$ 300
100-5422-506-00 - CERTIFICATION & LICENSING	502	\$ 314	\$ 600	-	\$ 600
100-5422-508-00 - MTGS-SEMINARS-CONFERENCES	-	-	\$ 600	\$ 485	\$ 600
100-5422-510-00 - TRANSPORTATION & LODGING	-	-	\$ 900	\$ 559	\$ 900
50 - STAFF DEV & TRAINING Total	1,276	\$ 594	\$ 2,454	\$ 1,396	\$ 2,700
100-5422-736-00 - CASH SHORT / OVER	1	\$ (1)	-	-	-
100-5422-770-01 - SPECIAL EXP-MOVIES IN THE PARK	6,347	\$ 5,348	\$ 3,600	-	\$ 5,000
100-5422-770-02 - SPECIAL EXP-JULY 4th	15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
70 - MISCELLANEOUS Total	21,348	\$ 25,347	\$ 23,600	\$ 20,000	\$ 25,000
100-5422-906-00 - MOTOR VEHICLES	-	\$ 51,966	\$ 53,250	-	\$ 13,250
100-5422-912-00 - MACHINERY & EQUIPMENT	15,634	-	\$ 28,615	\$ 19,200	-
100-5422-990-00 - LAND	-	-	-	\$ 10,000	-
100-5422-993-00 - INTEREST PAID	405	\$ 199	-	-	-
100-5422-994-00 - PRINCIPAL PAID	13,658	\$ 13,864	-	-	-
100-5422-999-00 - OTHER CAPITAL OUTLAY	653,645	\$ 84,464	-	-	-
90 - CAPITAL OUTLAY Total	683,342	\$ 150,493	\$ 81,865	\$ 29,200	\$ 13,250
5422 - PARKS AND RECREATION Total	1,228,164	\$ 860,353	\$ 826,869	\$ 381,428	\$ 803,544

PLANNING & DEVELOPMENT

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5525 - PLANNING & DEVELOPMENT					
100-5525-102-00 - SALARIES - ADMINISTRATIVE	107,301	\$ 100,207	\$ 105,286	\$ 52,440	\$ 110,022
100-5525-105-00 - SALARIES - PROFESSIONAL	158,915	\$ 200,704	\$ 211,566	\$ 102,982	\$ 221,163
100-5525-106-00 - WAGES - CLERICAL	45,079	\$ 53,365	\$ 46,427	\$ 23,207	\$ 48,515
100-5525-112-00 - OVERTIME	1,008	\$ 1,544	\$ 600	\$ 501	\$ 627
100-5525-116-00 - LONGEVITY	11,928	\$ 6,530	\$ 4,300	\$ 4,300	\$ 5,220
100-5525-120-00 - FICA/MEDICARE	24,692	\$ 27,109	\$ 28,397	\$ 14,009	\$ 29,724
100-5525-122-00 - RETIREMENT	42,268	\$ 48,017	\$ 53,824	\$ 25,623	\$ 55,291
100-5525-130-00 - EMPLOYEE HEALTH INSURANCE	38,450	\$ 48,234	\$ 50,795	\$ 24,462	\$ 54,799
100-5525-132-00 - WORKER'S COMP	783	\$ 629	\$ 402	\$ 730	\$ 730
100-5525-150-00 - CAR ALLOWANCE	3,065	\$ 3,000	\$ 3,000	\$ 1,500	\$ 3,000
100-5525-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	433,490	\$ 489,338	\$ 504,597	\$ 249,753	\$ 529,091
100-5525-203-00 - ARCHITECTURAL & ENGINEERING	258,153	\$ 306,353	\$ 195,018	\$ 36,129	\$ 150,000
100-5525-207-00 - PRINTING, MKTG & PUBLIC REL	73	\$ 66	\$ 1,658	\$ -	\$ 3,000
100-5525-214-00 - RENTS & LEASES	273	\$ 130	\$ 975	\$ -	\$ 975
100-5525-218-00 - COMPUTER EQUIP & SOFTWARE	3,000	\$ 7,485	\$ 8,776	\$ 5,365	\$ 10,000
100-5525-224-00 - CHEMICAL & MEDICAL	85	\$ -	\$ 98	\$ -	\$ 100
100-5525-226-00 - RADIO & COMMUNICATIONS	3,015	\$ 1,371	\$ 1,755	\$ 809	\$ 2,000
100-5525-240-00 - POSTAGE & SHIPPING	1,407	\$ 1,084	\$ 1,463	\$ 596	\$ 1,500
100-5525-299-00 - OTHER CONTRACTS & SERVICES	113	\$ 62	\$ 195	\$ 5	\$ 200
20 - CONTRACT & SERVICES Total	266,118	\$ 316,550	\$ 209,938	\$ 42,904	\$ 167,775
100-5525-302-00 - OFFICE	3,738	\$ 1,599	\$ 3,510	\$ 1,489	\$ 3,600
100-5525-304-00 - COMPUTER EQUIP & SOFTWARE	163	\$ 13	\$ 1,950	\$ 9	\$ 5,000
100-5525-306-00 - MOTOR VEHICLES	-	\$ 24	\$ 98	\$ -	\$ -
100-5525-334-00 - OFFICE FURNITURE	183	\$ -	\$ 975	\$ -	\$ 2,500
100-5525-335-00 - GAS	-	\$ -	\$ 146	\$ -	\$ 200
100-5525-337-00 - TIRES, TUBES & BATTERIES	-	\$ -	\$ 243	\$ -	\$ 300
100-5525-399-00 - OTHER SUPPLIES	-	\$ 97	\$ 488	\$ -	\$ 500
30 - MATERIALS & SUPPLIES Total	4,085	\$ 1,732	\$ 7,410	\$ 1,497	\$ 12,100
100-5525-406-00 - MOTOR VEHICLES	8	\$ -	\$ 244	\$ -	\$ 250
40 - MAINTENANCE & REPAIRS Total	8	\$ -	\$ 244	\$ -	\$ 250
100-5525-502-00 - DUES & SUBSCRIPTIONS	2,353	\$ 525	\$ 2,500	\$ 1,430	\$ 3,000
100-5525-504-00 - EDUCATION/TRAINING MATERIALS	-	\$ 155	\$ 500	\$ 470	\$ 500
100-5525-506-00 - CERTIFICATION & LICENSING	-	\$ 1,497	\$ 750	\$ -	\$ 1,500
100-5525-508-00 - MTGS, SEMINARS & CONF	1,546	\$ 3,162	\$ 5,000	\$ 3,526	\$ 5,500
100-5525-510-00 - TRANSPORTATION & LODGING	1,930	\$ 2,351	\$ 3,250	\$ 732	\$ 3,500
50 - STAFF DEV & TRAINING Total	5,828	\$ 7,690	\$ 12,000	\$ 6,158	\$ 14,000
100-5525-904-00 - COMPUTER EQUIP & SOFTWARE	-	\$ -	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	-	\$ -	\$ -	\$ -	\$ -
5525 - PLANNING & DEVELOPMENT Total	709,528	\$ 815,311	\$ 734,189	\$ 300,312	\$ 723,216

**BUILDING INSPECTION & CODE
ENFORCEMENT**

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5526 - BUILDING INSPECTION & ENFORCEMENT					
100-5526-104-00 - SALARIES - SUPERVISORY	87,574	\$ 75,307	\$ 78,688	\$ 39,142	\$ 91,247
100-5526-106-00 - WAGES - CLERICAL	-	\$ 22,703	\$ 51,835	\$ 26,212	\$ 54,167
100-5526-108-00 - WAGES - LABOR	162,512	\$ 77,356	\$ 205,335	\$ 75,332	\$ 218,690
100-5526-110-00 - WAGES - PART TIME	-	\$ -	\$ -	\$ -	\$ -
100-5526-112-00 - OVERTIME	2,735	\$ 133	\$ -	\$ 182	\$ -
100-5526-120-00 - FICA/MEDICARE	18,705	\$ 12,483	\$ 25,705	\$ 10,209	\$ 28,133
100-5526-122-00 - RETIREMENT	28,337	\$ 22,745	\$ 48,721	\$ 19,956	\$ 52,331
100-5526-130-00 - EMPLOYEE HEALTH INSURANCE	18,757	\$ 19,132	\$ 49,689	\$ 19,775	\$ 54,727
100-5526-150-00 - CAR ALLOWANCE	3,893	\$ -	\$ -	\$ -	\$ -
100-5526-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ 38,000	\$ -	\$ -
10 - PERSONNEL SERVICES Total	324,533	\$ 230,623	\$ 498,895	\$ 194,812	\$ 503,886
100-5526-202-00 - ADMINISTRATION & OPERATIONS	-	\$ 85	\$ 292	\$ -	\$ 250
100-5526-204-00 - LEGAL	2,485	\$ 257	\$ 975	\$ 42	\$ 950
100-5526-214-00 - RENTS & LEASES	380	\$ 13	\$ 293	\$ -	\$ 150
100-5526-216-00 - MAINTENANCE & REPAIRS	-	\$ -	\$ -	\$ -	\$ -
100-5526-218-00 - COMPUTER EQUIP & SOFTWARE	2,277	\$ 199	\$ 2,925	\$ 1,838	\$ 29,925
100-5526-224-00 - CHEMICAL & MEDICAL	255	\$ 85	\$ -	\$ -	\$ -
100-5526-226-00 - RADIO & COMMUNICATIONS	3,735	\$ 3,435	\$ 3,413	\$ 1,923	\$ 3,500
100-5526-240-00 - POSTAGE & SHIPPING	1,631	\$ 647	\$ 1,950	\$ 440	\$ 1,500
100-5526-257-00 - STRUCTURE ABATEMENT	-	\$ -	\$ -	\$ -	\$ 50,000
100-5526-299-00 - OTHER CONTRACTS & SERVICES	872,882	\$ 925,979	\$ 636,378	\$ 145,252	\$ 400,000
20 - CONTRACT & SERVICES Total	884,616	\$ 931,007	\$ 647,201	\$ 149,561	\$ 487,075
100-5526-302-00 - OFFICE	4,404	\$ 1,723	\$ 4,387	\$ 1,265	\$ 3,000
100-5526-304-00 - COMPUTER EQUIP & SOFTWARE	89	\$ 8,999	\$ 975	\$ 319	\$ 975
100-5526-306-00 - MOTOR VEHICLES	-	\$ 62	\$ 293	\$ -	\$ 250
100-5526-330-00 - UNIFORMS & APPAREL	156	\$ -	\$ 683	\$ 228	\$ 650
100-5526-334-00 - OFFICE FURNITURE	-	\$ -	\$ -	\$ -	\$ -
100-5526-335-00 - GAS	670	\$ 1,278	\$ -	\$ 806	\$ 1,500
100-5526-337-00 - TIRES - TUBES - BATTERIES	7	\$ -	\$ 390	\$ -	\$ 350
100-5526-399-00 - OTHER SUPPLIES	410	\$ 188	\$ 195	\$ 65	\$ 195
30 - MATERIALS & SUPPLIES Total	5,737	\$ 12,249	\$ 6,923	\$ 2,683	\$ 6,920
100-5526-406-00 - MOTOR VEHICLES	83	\$ 866	\$ 488	\$ -	\$ 500
40 - MAINTENANCE & REPAIRS Total	83	\$ 866	\$ 488	\$ -	\$ 500
100-5526-502-00 - DUES & SUBSCRIPTIONS	420	\$ 786	\$ 1,300	\$ -	\$ 1,300
100-5526-504-00 - EDUCATION/TRAINING MATERIALS	1,103	\$ 1,435	\$ 2,500	\$ 786	\$ 2,500
100-5526-506-00 - CERTIFICATION & LICENSING	945	\$ 840	\$ 2,500	\$ 504	\$ 2,500
100-5526-508-00 - MTGS-SEMINARS-CONFERENCES	225	\$ 136	\$ 1,500	\$ 872	\$ 1,500
100-5526-510-00 - TRANSPORTATION & LODGING	-	\$ -	\$ 600	\$ 723	\$ 600
50 - STAFF DEV & TRAINING Total	2,693	\$ 3,198	\$ 8,400	\$ 2,885	\$ 8,400
100-5526-735-00 - BAD DEBT EXPENSE	6,604	\$ -	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	6,604	\$ -	\$ -	\$ -	\$ -
5526 - BUILDING INSPECTION & ENFORCEMENT Total	1,224,266	\$ 1,177,943	\$ 1,161,907	\$ 349,941	\$ 1,006,781

PUBLIC WORKS

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5630 - PUBLIC WORKS					
100-5630-102-00 - SALARIES - ADMINISTRATIVE	47,691	\$ 44,864	\$ 47,691	\$ 23,479	\$ 49,261
100-5630-106-00 - WAGES - CLERICAL	33,433	\$ 40,575	\$ 40,651	\$ 20,211	\$ 42,479
100-5630-112-00 - OVERTIME	45	\$ 364	\$ -	\$ 249	\$ -
100-5630-116-00 - LONGEVITY	1,823	\$ 1,904	\$ 2,215	\$ 2,215	\$ 2,375
100-5630-120-00 - FICA/MEDICARE	6,301	\$ 6,344	\$ 6,928	\$ 3,265	\$ 7,200
100-5630-122-00 - RETIREMENT	10,736	\$ 11,395	\$ 13,131	\$ 6,393	\$ 13,393
100-5630-130-00 - EMPLOYEE HEALTH INSURANCE	12,564	\$ 13,694	\$ 14,652	\$ 7,321	\$ 15,807
100-5630-132-00 - WORKER'S COMP	1,183	\$ 1,448	\$ 610	\$ 1,158	\$ 1,158
100-5630-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	113,776	\$ 120,588	\$ 125,878	\$ 64,291	\$ 131,673
100-5630-210-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ 488	\$ -	\$ 450
100-5630-214-00 - RENTS & LEASES	137	\$ 136	\$ 488	\$ 66	\$ 400
100-5630-226-00 - RADIO & COMMUNICATIONS	1,036	\$ 1,003	\$ 975	\$ 536	\$ 975
100-5630-230-00 - UNIFORMS & APPAREL	-	\$ 136	\$ -	\$ 42	\$ -
100-5630-240-00 - POSTAGE & SHIPPING	219	\$ 133	\$ 293	\$ 59	\$ 250
100-5630-299-00 - OTHER CONTRACTS & SERVICES	613	\$ 978	\$ 780	\$ 482	\$ 750
20 - CONTRACT & SERVICES Total	2,005	\$ 2,385	\$ 3,024	\$ 1,185	\$ 2,825
100-5630-302-00 - OFFICE	1,250	\$ 1,543	\$ 1,950	\$ 1,108	\$ 2,000
100-5630-304-00 - COMPUTER EQUIP & SOFTWARE	-	\$ 130	\$ 488	\$ 68	\$ 350
100-5630-306-00 - MOTOR VEHICLES	44	\$ -	\$ 234	\$ 15	\$ 200
100-5630-310-00 - BUILDINGS & STRUCTURES	1,716	\$ 362	\$ 975	\$ -	\$ 800
100-5630-324-00 - CHEMICAL & MEDICAL	-	\$ -	\$ 98	\$ -	\$ -
100-5630-328-00 - JANITORIAL	104	\$ 46	\$ 351	\$ 28	\$ 325
100-5630-330-00 - UNIFORMS & APPAREL	24	\$ -	\$ -	\$ -	\$ 250
100-5630-332-00 - MINOR TOOLS & EQUIPMENT	112	\$ 39	\$ 488	\$ 10	\$ 350
100-5630-335-00 - GAS	740	\$ 1,279	\$ 975	\$ 556	\$ 1,100
100-5630-337-00 - TIRES - TUBES - BATTERIES	578	\$ 232	\$ 390	\$ -	\$ 300
100-5630-399-00 - OTHER SUPPLIES	52	\$ 99	\$ 96	\$ 58	\$ 100
30 - MATERIALS & SUPPLIES Total	4,621	\$ 3,730	\$ 6,045	\$ 1,843	\$ 5,775
100-5630-402-00 - OFFICE EQUIPMENT	128	\$ -	\$ -	\$ -	\$ -
100-5630-406-00 - MOTOR VEHICLES	249	\$ 50	\$ 731	\$ -	\$ 500
100-5630-410-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ -	\$ -	\$ -
40 - MAINTENANCE & REPAIRS Total	377	\$ 50	\$ 731	\$ -	\$ 500
100-5630-502-00 - DUES & SUBSCRIPTIONS	145	\$ 268	\$ 500	\$ -	\$ 500
100-5630-504-00 - EDUCATION/TRAINING MATERIALS	743	\$ -	\$ 1,500	\$ -	\$ 1,200
100-5630-506-00 - CERTIFICATION & LICENSING	88	\$ 65	\$ 500	\$ 275	\$ 300
100-5630-508-00 - MTGS-SEMINARS-CONFERENCES	-	\$ 368	\$ -	\$ -	\$ 370
100-5630-510-00 - TRANSPORTATION & LODGING	639	\$ 53	\$ 1,200	\$ -	\$ 800
50 - STAFF DEV & TRAINING Total	1,614	\$ 754	\$ 3,700	\$ 275	\$ 3,170
5630 - PUBLIC WORKS Total	122,394	\$ 127,506	\$ 139,378	\$ 67,594	\$ 143,943

GARAGE MAINTENANCE

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5631 - GARAGE MAINTENANCE					
100-5631-104-00 - SALARIES - SUPERVISORY	49,203	\$ 53,337	\$ 54,561	\$ 28,259	\$ 59,274
100-5631-108-00 - WAGES - LABOR	103,192	\$ 117,800	\$ 138,504	\$ 55,050	\$ 135,939
100-5631-112-00 - OVERTIME	520	\$ 1,612	\$ 300	\$ 162	\$ 314
100-5631-116-00 - LONGEVITY	13,690	\$ 9,310	\$ 9,430	\$ 9,430	\$ 5,170
100-5631-120-00 - FICA/MEDICARE	12,221	\$ 13,056	\$ 15,515	\$ 6,739	\$ 15,353
100-5631-122-00 - RETIREMENT	20,961	\$ 23,930	\$ 29,407	\$ 12,808	\$ 28,560
100-5631-130-00 - EMPLOYEE HEALTH INSURANCE	31,525	\$ 35,194	\$ 40,202	\$ 17,504	\$ 43,336
100-5631-132-00 - WORKER'S COMP	4,700	\$ 3,221	\$ 2,564	\$ 4,376	\$ 4,376
100-5631-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	236,011	\$ 257,460	\$ 290,483	\$ 134,328	\$ 292,322
100-5631-214-00 - RENTS & LEASES	137	\$ 133	\$ 146	\$ 66	\$ 150
100-5631-216-00 - MAINTENANCE & REPAIRS	3,257	\$ 3,935	\$ 5,753	\$ 1,339	\$ 5,000
100-5631-224-00 - CHEMICAL & MEDICAL	-	\$ 85	\$ 585	\$ -	\$ 170
100-5631-226-00 - RADIO & COMMUNICATIONS	2,197	\$ 1,858	\$ 1,950	\$ 1,300	\$ 2,300
100-5631-228-00 - JANITORIAL	239	\$ -	\$ 683	\$ -	\$ 500
100-5631-230-00 - UNIFORMS & APPAREL	2,003	\$ 1,564	\$ 2,243	\$ 751	\$ 2,000
100-5631-299-00 - OTHER CONTRACTS & SERVICES	3,981	\$ 1,554	\$ 1,950	\$ 635	\$ 1,950
20 - CONTRACT & SERVICES Total	11,814	\$ 9,129	\$ 13,310	\$ 4,091	\$ 12,070
100-5631-302-00 - OFFICE	83	\$ 258	\$ 244	\$ 119	\$ 250
100-5631-306-00 - MOTOR VEHICLES	1,184	\$ 1,194	\$ 1,463	\$ 127	\$ 1,400
100-5631-310-00 - BUILDINGS & STRUCTURES	134	\$ 508	\$ 975	\$ 2	\$ 1,200
100-5631-312-00 - MACHINERY & EQUIPMENT	-	\$ -	\$ 98	\$ -	\$ 95
100-5631-324-00 - CHEMICAL & MEDICAL	-	\$ -	\$ 390	\$ -	\$ 250
100-5631-328-00 - JANITORIAL	43	\$ 426	\$ 137	\$ -	\$ 150
100-5631-330-00 - UNIFORMS & APPAREL	-	\$ -	\$ 98	\$ -	\$ 100
100-5631-332-00 - MINOR TOOLS & EQUIPMENT	5,235	\$ 2,289	\$ 7,801	\$ 1,071	\$ 5,200
100-5631-335-00 - GAS	1,809	\$ 2,630	\$ 2,438	\$ 1,192	\$ 2,450
100-5631-336-00 - DIESEL	-	\$ -	\$ -	\$ -	\$ -
100-5631-337-00 - TIRES - TUBES - BATTERIES	2,274	\$ 700	\$ 973	\$ 432	\$ 975
100-5631-399-00 - OTHER SUPPLIES	2,897	\$ 3,186	\$ 2,438	\$ 1,851	\$ 3,200
30 - MATERIALS & SUPPLIES Total	13,658	\$ 11,192	\$ 17,055	\$ 4,796	\$ 15,270
100-5631-406-00 - MOTOR VEHICLES	1,271	\$ 1,606	\$ 1,950	\$ 368	\$ 1,800
100-5631-410-00 - BUILDINGS & STRUCTURES	22	\$ 650	\$ 780	\$ 16	\$ 700
100-5631-412-00 - MACHINERY & EQUIPMENT	1,880	\$ 322	\$ 975	\$ 145	\$ 975
100-5631-432-00 - MINOR TOOLS & EQUIPMENT	167	\$ -	\$ 1,950	\$ -	\$ 500
100-5631-499-00 - OTHER MAINTENANCE & REPAIRS	-	\$ -	\$ 1,950	\$ -	\$ 500
40 - MAINTENANCE & REPAIRS Total	3,339	\$ 2,578	\$ 7,605	\$ 529	\$ 4,475
100-5631-912-00 - MACHINERY & EQUIPMENT	-	\$ -	\$ -	\$ -	\$ 16,800
90 - CAPITAL OUTLAY Total	-	\$ -	\$ -	\$ -	\$ 16,800
5631 - GARAGE MAINTENANCE Total	264,822	\$ 280,358	\$ 328,453	\$ 143,743	\$ 340,937

CEMETERY

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5632 - CEMETERY					
100-5632-104-00 - SALARIES - SUPERVISORY	-	\$ -	\$ -	\$ -	\$ -
100-5632-116-00 - LONGEVITY	-	\$ -	\$ -	\$ -	\$ -
100-5632-120-00 - FICA/MEDICARE	-	\$ -	\$ -	\$ -	\$ -
100-5632-122-00 - RETIREMENT	-	\$ -	\$ -	\$ -	\$ -
100-5632-130-00 - EMPLOYEE HEALTH INSURANCE	-	\$ -	\$ -	\$ -	\$ -
100-5632-132-00 - WORKER'S COMP	-	\$ 80	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	-	\$ 80	\$ -	\$ -	\$ -
100-5632-204-00 - LEGAL	650	\$ 457	\$ 975	\$ 600	\$ 975
100-5632-208-00 - GROUNDS & LANDSCAPING	70,034	\$ 20,992	\$ 58,506	\$ 38,830	\$ 65,000
100-5632-299-00 - OTHER CONTRACTS & SERVICES	8,617	\$ 61,987	\$ 9,751	\$ -	\$ 4,500
20 - CONTRACT & SERVICES Total	79,301	\$ 83,436	\$ 69,232	\$ 39,430	\$ 70,475
100-5632-350-00 - STREETS & ROW	413	\$ -	\$ 3,900	\$ -	\$ 3,900
30 - MATERIALS & SUPPLIES Total	413	\$ -	\$ 3,900	\$ -	\$ 3,900
100-5632-408-00 - GROUNDS & LANDSCAPING	335	\$ 163	\$ 243	\$ -	\$ 250
100-5632-410-00 - BUILDINGS & STRUCTURES	186	\$ -	\$ 488	\$ 1,004	\$ 1,500
100-5632-499-00 - OTHER MAINTENANCE & REPAIRS	1,412	\$ -	\$ 1,950	\$ 44	\$ 1,000
40 - MAINTENANCE & REPAIRS Total	1,933	\$ 163	\$ 2,681	\$ 1,048	\$ 2,750
100-5632-911-00 - CONSTR/PROJECT IMPROVEMENT					\$ -
90 - CAPITAL OUTLAY Total					\$ -
5632 - CEMETERY Total	81,647	\$ 83,679	\$ 75,813	\$ 40,478	\$ 77,125

STREET & DRAINAGE

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5633 - STREETS & ROW					
100-5633-104-00 - SALARIES - SUPERVISORY	28,592	\$ 18,107	\$ 37,883	\$ 18,790	\$ 39,116
100-5633-108-00 - WAGES - LABOR	299,221	\$ 337,818	\$ 384,926	\$ 171,902	\$ 420,768
100-5633-112-00 - OVERTIME	6,013	\$ 6,643	\$ 7,500	\$ 3,709	\$ 7,838
100-5633-114-00 - CERTIFICATION PAY	3,800	\$ 4,800	\$ 6,000	\$ 2,400	\$ 6,000
100-5633-116-00 - LONGEVITY	18,552	\$ 19,633	\$ 17,069	\$ 17,069	\$ 18,714
100-5633-120-00 - FICA/MEDICARE	26,428	\$ 28,222	\$ 34,706	\$ 16,287	\$ 37,671
100-5633-122-00 - RETIREMENT	46,004	\$ 50,720	\$ 65,783	\$ 29,614	\$ 70,073
100-5633-130-00 - EMPLOYEE HEALTH INSURANCE	82,929	\$ 93,943	\$ 115,482	\$ 48,419	\$ 124,653
100-5633-132-00 - WORKER'S COMP	18,243	\$ 21,731	\$ 9,023	\$ 18,003	\$ 18,003
100-5633-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	529,781	\$ 581,617	\$ 678,372	\$ 326,193	\$ 742,836
100-5633-214-00 - RENTS & LEASES	142	\$ 575	\$ 586	\$ 66	\$ 585
100-5633-216-00 - MAINTENANCE & REPAIRS	-	\$ 1,219	\$ 2,340	\$ 457	\$ 2,000
100-5633-222-00 - SAFETY & REGULATORY	-	\$ 1,085	\$ 1,170	\$ 170	\$ 1,100
100-5633-224-00 - CHEMICAL & MEDICAL	85	\$ 85	\$ 244	\$ 85	\$ 170
100-5633-226-00 - RADIO & COMMUNICATIONS	2,198	\$ 1,819	\$ 2,340	\$ 861	\$ 2,200
100-5633-230-00 - UNIFORMS & APPAREL	7,316	\$ 5,554	\$ 6,826	\$ 3,586	\$ 7,000
100-5633-244-00 - UTILITIES	11,934	\$ 14,291	\$ 14,626	\$ 7,050	\$ 14,500
100-5633-252-00 - LICENS/REGISTR/PERMITS	51	\$ -	\$ 98	\$ -	\$ 100
100-5633-253-00 - FUEL TANK TESTING	1,096	\$ 1,195	\$ 658	\$ 51	\$ 1,200
100-5633-254-00 - FUEL TANK INSURANCE	2,017	\$ 2,459	\$ 2,925	\$ 2,765	\$ 3,000
100-5633-256-00 - SWEEP ACROSS TEXAS EXPENSE	52,213	\$ 55,595	\$ 55,580	\$ 31,721	\$ 67,560
100-5633-299-00 - OTHER CONTRACTS & SERVICES	4,652	\$ 1,928	\$ 2,925	\$ 693	\$ 2,900
20 - CONTRACT & SERVICES Total	81,705	\$ 85,806	\$ 90,318	\$ 47,505	\$ 102,315
100-5633-302-00 - OFFICE	1,491	\$ 864	\$ 975	\$ 135	\$ 950
100-5633-306-00 - MOTOR VEHICLES	1,750	\$ 1,168	\$ 2,340	\$ 1,322	\$ 2,000
100-5633-310-00 - BUILDINGS & STRUCTURES	2,366	\$ 93	\$ 731	\$ 192	\$ 700
100-5633-312-00 - MACHINERY & EQUIPMENT	2,500	\$ 813	\$ 4,875	\$ -	\$ 3,000
100-5633-322-00 - SAFETY & REGULATORY	33,125	\$ 17,281	\$ 23,402	\$ 5,030	\$ 20,000
100-5633-324-00 - CHEMICAL & MEDICAL	970	\$ 1,828	\$ 1,463	\$ 897	\$ 4,300
100-5633-328-00 - JANITORIAL	-	\$ 67	\$ -	\$ -	\$ 100
100-5633-330-00 - UNIFORMS & APPAREL	3,155	\$ 388	\$ 780	\$ 16	\$ 700
100-5633-332-00 - MINOR TOOLS & EQUIPMENT	6,339	\$ 4,378	\$ 5,851	\$ 1,618	\$ 5,000
100-5633-335-00 - GAS	8,546	\$ 14,580	\$ 11,701	\$ 5,592	\$ 13,000
100-5633-336-00 - DIESEL	9,779	\$ 13,079	\$ 13,651	\$ 4,455	\$ 13,000
100-5633-337-00 - TIRES - TUBES - BATTERIES	5,237	\$ 4,401	\$ 6,826	\$ 1,621	\$ 5,800
100-5633-399-00 - OTHER SUPPLIES	4,702	\$ 4,838	\$ 3,900	\$ 4,555	\$ 6,500
30 - MATERIALS & SUPPLIES Total	79,960	\$ 63,778	\$ 76,495	\$ 25,432	\$ 75,050
100-5633-406-00 - MOTOR VEHICLES	9,316	\$ 10,327	\$ 10,726	\$ 6,875	\$ 11,000
100-5633-410-00 - BUILDINGS & STRUCTURES	674	\$ 67	\$ 975	\$ 202	\$ 900
100-5633-412-00 - MACHINERY & EQUIPMENT	8,363	\$ 15,619	\$ 17,552	\$ 13,981	\$ 20,000
100-5633-426-00 - RADIO & COMMUNICATIONS	-	\$ -	\$ -	\$ -	\$ 100
100-5633-433-00 - STREETS, MAINT, RESURFACING	29,879	\$ 19,563	\$ 63,381	\$ 38,710	\$ 75,000
100-5633-435-00 - STREETS, ROW, DRAINAGE	36,332	\$ 221	\$ 39,004	\$ 2,725	\$ 40,000
100-5633-499-00 - OTHER MAINTENANCE & REPAIRS	323	\$ -	\$ -	\$ -	\$ -
40 - MAINTENANCE & REPAIRS Total	84,887	\$ 45,796	\$ 131,638	\$ 62,493	\$ 147,000

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
100-5633-504-00 - EDUCATION/TRAINING MATERIALS	258 \$	525 \$	400 \$	-	\$ 400
100-5633-506-00 - CERTIFICATION & LICENSING	77 \$	-	200 \$	-	\$ 200
100-5633-510-00 - TRANSPORTATION & LODGING	-	-	250 \$	-	\$ 250
50 - STAFF DEV & TRAINING Total	335 \$	525 \$	850 \$	-	\$ 850
100-5633-903-00 - ARCHITECTURAL & ENGINEERING	14,139 \$	19,436 \$	65,000 \$	7,003	-
100-5633-911-00 - CONSTR/PROJECT IMPROVEMENT	517,356 \$	781,435 \$	600,000 \$	-	\$ 600,000
100-5633-912-00 - MACHINERY & EQUIPMENT	146,360 \$	-	5,000 \$	-	-
100-5633-935-00 - SIDEWALKS	189,328 \$	-	20,000 \$	-	\$ 25,000
100-5633-993-00 - INTEREST PAID	204 \$	102 \$	-	-	-
100-5633-994-00 - PRINCIPAL PAID	6,758 \$	6,860 \$	-	-	-
90 - CAPITAL OUTLAY Total	874,146 \$	807,832 \$	690,000 \$	7,003	\$ 625,000
5633 - STREETS & ROW Total	1,650,814 \$	1,585,355 \$	1,667,673 \$	468,626	\$ 1,693,051

NON-DEPARTMENTAL

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
100 - GENERAL FUND					
5799 - NON-DEPARTMENTAL					
100-5799-122-00 - EXPENDITURES	5,389	\$ 3,758	\$ (103,000)	\$ -	\$ (103,000)
100-5799-134-00 - UNEMPLOYMENT INSURANCE	-	\$ -	\$ -	\$ 358	\$ -
100-5799-156-00 - EMPLOYEE TURNOVER ALLOWANC	-	\$ -	\$ (300,000)	\$ -	\$ (300,000)
100-5799-157-00 - MARKET ADJ - SALARIES & WAGES	-	\$ -	\$ 52,087	\$ -	\$ 50,000
10 - PERSONNEL SERVICES Total	5,389	\$ 3,758	\$ (350,913)	\$ 358	\$ (353,000)
100-5799-204-00 - LEGAL	-	\$ -	\$ -	\$ 19,057	\$ -
100-5799-204-01 - LEGAL - GENERAL COUNSEL	86,112	\$ 222,375	\$ 117,011	\$ 60,962	\$ 135,000
100-5799-204-02 - LEGAL - SPECIAL COUNSEL	17,779	\$ 9,044	\$ 14,626	\$ 2,166	\$ 20,000
100-5799-206-00 - INSURANCE	117,400	\$ 128,392	\$ 126,311	\$ 180,786	\$ 180,000
100-5799-214-00 - RENTS & LEASES	-	\$ 1,177	\$ -	\$ 588	\$ 1,200
100-5799-228-00 - JANITORIAL	42,144	\$ 41,469	\$ 40,954	\$ 21,110	\$ 45,000
100-5799-240-00 - POSTAGE & SHIPPING	-	\$ -	\$ -	\$ -	\$ 400
20 - CONTRACT & SERVICES Total	263,435	\$ 402,456	\$ 298,902	\$ 284,669	\$ 381,600
100-5799-302-00 - OFFICE	-	\$ 166	\$ -	\$ 253	\$ -
100-5799-310-00 - BUILDINGS & STRUCTURES	339	\$ 481	\$ -	\$ 356	\$ -
100-5799-320-00 - FOOD & BEVERAGE	14	\$ 27	\$ -	\$ -	\$ -
100-5799-399-00 - OTHER SUPPLIES	-	\$ 180	\$ -	\$ -	\$ -
30 - MATERIALS & SUPPLIES Total	353	\$ 854	\$ -	\$ 609	\$ -
100-5799-410-00 - BUILDINGS & STRUCTURES	17	\$ 848	\$ -	\$ -	\$ -
40 - MAINTENANCE & REPAIRS Total	17	\$ 848	\$ -	\$ -	\$ -
100-5799-837-00 - TRNSF TO RADIO SYSTEM MAINT	71,560	\$ 70,730	\$ 65,000	\$ 33,549	\$ 65,000
80 - OPERATING TRANSFERS Total	71,560	\$ 70,730	\$ 65,000	\$ 33,549	\$ 65,000
100-5799-910-00 - BUILDINGS & STRUCTURES	13,195	\$ 7,344	\$ -	\$ -	\$ -
100-5799-993-00 - INTEREST PAID	2,315	\$ 5,270	\$ -	\$ -	\$ -
100-5799-995-00 - COVID-19 EXPENSES	-	\$ -	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	15,510	\$ 12,614	\$ -	\$ -	\$ -
5799 - NON-DEPARTMENTAL Total	356,265	\$ 491,259	\$ 12,989	\$ 319,185	\$ 93,600

DEBT SERVICE

FUND SUMMARY

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
300 - DEBT SERVICE REVENUE	2,065,283	\$	2,148,775	\$	1,899,172	\$	1,875,265	\$	2,735,537
5199 - DEBT SERVICE	714,659	\$	373,963	\$	1,659,937	\$	495,366	\$	2,600,524
300 - DEBT SERVICE Total	714,659		373,963		1,659,937		495,366		2,600,524
Revenues / (Expenditures):									135,013

FUND SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
300 - DEBT SERVICE					
REVENUE					
300-4100-00 - CURRENT PROPEF	1,715,142	\$ 1,629,289	\$ 1,469,509	\$ 1,581,104	\$ 2,284,907
300-4102-00 - DELINQUENT PRO	14,502	\$ 29,382	\$ 12,000	\$ 48,305	\$ 30,000
300-4104-00 - PENALTY & INT ON	11,134	\$ 19,109	\$ 7,200	\$ 11,017	\$ 7,560
410 - PROPERTY TAXES Total	1,740,778	\$ 1,677,779	\$ 1,488,709	\$ 1,640,426	\$ 2,322,467
300-4300-00 - COUNTY-ANIMAL C	23,600	\$ 26,308	\$ 24,300	\$ 12,128	\$ 24,335
430 - INTERGOVERNMENTAL Total	23,600	\$ 26,308	\$ 24,300	\$ 12,128	\$ 24,335
300-4710-00 - INTEREST EARNIN	46,507	\$ 66,201	\$ 7,500	\$ 33,380	\$ 10,000
470 - INTEREST Total	46,507	\$ 66,201	\$ 7,500	\$ 33,380	\$ 10,000
300-4904-00 - TRNSF FR SERIES	(5,602)	\$ -	\$ -	\$ -	\$ -
300-4915-00 - TRNSF FR WASTE'	160,000	\$ 246,405	\$ 246,520	\$ 123,260	\$ 246,567
300-4945-00 - TRNSF FR DRAINA	100,000	\$ 132,082	\$ 132,143	\$ 66,071	\$ 132,168
490 - OP TRANSFERS & OTHER RE To	254,398	\$ 378,487	\$ 378,663	\$ 189,332	\$ 378,735
REVENUE Total	2,065,283	\$ 2,148,775	\$ 1,899,172	\$ 1,875,265	\$ 2,735,537

FUND SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
300 - DEBT SERVICE					
5199 - DEBT SERVICE					
300-5188-857-00 - 2025 CO BOND			\$ -	\$ -	\$ 933,502
300-5199-850-00 - ADMINISTRATI	800	\$ 800	\$ -	\$ 400	\$ 800
300-5199-854-00 - 2022 TAX NOTI	60,737	\$ 52,972	\$ 365,208	\$ 351,387	\$ 365,241
300-5199-857-00 - 2016 GO REFU	131,821	\$ 119,108	\$ 696,910	\$ 50,966	\$ 703,047
300-5199-859-00 - PRINCIPAL PAI	304,914	\$ -	\$ -	\$ -	\$ -
300-5199-869-00 - 06 TAX & REV (-	\$ -	\$ -	\$ -	\$ -
80 - OPERATING TRANSFERS Total	498,272	\$ 172,880	\$ 1,062,118	\$ 402,753	\$ 2,002,590
300-5199-871-00 - 06A TAX & REV	-	\$ -	\$ -	\$ -	\$ -
300-5199-877-00 - 15 TAX & REV (216,388	\$ 201,082	\$ 597,819	\$ 92,612	\$ 597,934
87 - DEBT SERVICE Total	216,388	\$ 201,082	\$ 597,819	\$ 92,612	\$ 597,934
5199 - DEBT SERVICE Total	714,659	\$ 373,963	\$ 1,659,937	\$ 495,366	\$ 2,600,524

ELECTRIC DEPARTMENT

FUND SUMMARY

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
500 - ELECTRIC UTILITY REVENUE	15,378,479	\$	12,694,915	\$	14,107,185	\$	6,650,440	\$	14,388,100
5740 - UTILITY BILLING	1,106,037	\$	1,217,029	\$	1,058,322	\$	853,216	\$	1,160,278
5745 - ELECTRIC DISTRIBUTION	1,401,400	\$	1,452,630	\$	2,613,582	\$	859,289	\$	2,750,178
5799 - NON-DEPARTMENTAL	10,771,464	\$	10,846,478	\$	10,394,113	\$	5,399,468	\$	10,453,294
500 - ELECTRIC UTILITY Total	13,278,900		13,516,137		14,066,017		7,111,973		14,363,750
					Revenues / (Expenditures):				24,350

REVENUE SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
500 - ELECTRIC UTILITY					
REVENUE					
500-4394-00 - FEMA GRANT	-	-	-	-	-
430 - INTERGOVERNMENTAL Total	-	-	-	-	-
500-4482-00 - CREDIT CARD FEES FR CUST	178,592	147,581	160,000	80,705	192,000
440 - FINES & FEES Total	178,592	147,581	160,000	80,705	192,000
500-4501-00 - FUEL SALES	7,765,146	7,292,324	8,032,500	4,041,616	8,020,000
500-4502-00 - LOCAL SALES	4,264,325	4,586,221	4,520,185	2,106,080	4,520,000
500-4504-00 - SALES - PENALTY	274,665	299,683	265,000	247,594	300,000
500-4507-00 - TAP FEES	56,800	44,000	30,000	1,000	30,600
500-4508-00 - CONNECT FEES	54,918	58,556	33,000	18,400	33,000
450 - SERVICES & FEES Total	12,415,854	12,280,784	12,880,685	6,414,690	12,903,600
500-4710-00 - INTEREST EARNINGS	17,147	26,604	15,000	-	15,000
470 - INTEREST Total	17,147	26,604	15,000	-	15,000
500-4805-00 - OTHER SOURCES	662,000	-	-	-	-
500-4806-00 - SALE OF FIXED ASSETS	-	-	500	-	500
500-4808-00 - INSURANCE REIMBURSEMENT	10,251	-	1,000	-	1,000
500-4809-00 - EXPENDITURE REIMBURSEMENT	105,361	(73,741)	15,000	29,502	15,000
500-4830-00 - OTHER MISC REVENUE	(1,626)	6,454	10,000	1,731	10,000
500-4832-00 - CONTRIBUTED CAPITAL	1,712,960	-	-	-	-
480 - MISCELLANEOUS Total	2,488,946	(67,287)	26,500	31,233	26,500
500-4904-00 - TRNSF FR SERIES 2022 TAX NOTE	-	-	-	-	-
500-4908-00 - TRNSF FR ELEC MITIGATION FUND	277,940	307,232	300,000	123,812	300,000
500-4923-00 - TRNSF FR ELEC DISTR UPGR FD	-	-	725,000	-	951,000
490 - OP TRANSFERS & OTHER RE Total	277,940	307,232	1,025,000	123,812	1,251,000
REVENUE Total	15,378,479	12,694,915	14,107,185	6,650,440	14,388,100

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
500 - ELECTRIC UTILITY					
5740 - UTILITY BILLING					
500-5740-102-00 - SALARIES - ADMINISTRATIVE	72,644	\$ 67,705	\$ 80,226	\$ 43,353	\$ 84,118
500-5740-104-00 - SALARIES - SUPERVISORY	70,935	\$ 78,297	\$ 84,564	\$ 40,842	\$ 88,649
500-5740-105-00 - SALARIES - PROFESSIONAL	13,724	\$ 6,259	\$ 16,582	\$ 6,993	\$ 14,965
500-5740-106-00 - WAGES - CLERICAL	153,142	\$ 128,544	\$ 177,046	\$ 73,923	\$ 224,016
500-5740-108-00 - WAGES - LABOR	78,718	\$ 63,269	\$ 78,429	\$ 36,109	\$ 129,849
500-5740-112-00 - OVERTIME	9,566	\$ 17,350	\$ 9,800	\$ 10,045	\$ 10,410
500-5740-116-00 - LONGEVITY	10,460	\$ 9,000	\$ 8,425	\$ 8,425	\$ 8,924
500-5740-120-00 - FICA/MEDICARE	30,141	\$ 29,431	\$ 34,843	\$ 15,779	\$ 42,911
500-5740-122-00 - RETIREMENT	70,096	\$ 30,904	\$ 66,042	\$ 30,442	\$ 79,821
500-5740-130-00 - EMPLOYEE HEALTH INSURANCE	70,791	\$ 70,196	\$ 86,735	\$ 39,554	\$ 115,166
500-5740-132-00 - WORKER'S COMP	2,449	\$ 1,997	\$ 1,274	\$ 2,394	\$ 2,394
500-5740-150-00 - CAR ALLOWANCE	-	\$ -	\$ -	\$ -	\$ -
500-5740-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ 48,806	\$ -	\$ -
10 - PERSONNEL SERVICES Total	582,666	\$ 502,952	\$ 692,772	\$ 307,860	\$ 801,223
500-5740-204-00 - LEGAL	-	\$ -	\$ 100	\$ -	\$ -
500-5740-207-00 - PRINTING, MKTG & PUBLIC RELATI	-	\$ -	\$ -	\$ -	\$ -
500-5740-212-00 - FINANCIAL & ACCOUNTING	14,149	\$ 13,815	\$ 12,000	\$ 7,757	\$ 12,800
500-5740-214-00 - RENTS & LEASES	1,898	\$ 1,876	\$ 2,000	\$ 1,099	\$ 12,200
500-5740-216-00 - MAINTENANCE & REPAIRS	-	\$ 582	\$ 3,000	\$ -	\$ 1,000
500-5740-218-00 - COMPUTER EQUIP & SOFTWARE	58,750	\$ 63,220	\$ 70,000	\$ 54,722	\$ 70,000
500-5740-222-00 - SAFETY & REGULATORY	-	\$ -	\$ 50	\$ -	\$ 50
500-5740-224-00 - CHEMICAL & MEDICAL	-	\$ 255	\$ 100	\$ 170	\$ 255
500-5740-226-00 - RADIO & COMMUNICATIONS	10,392	\$ 10,746	\$ 6,000	\$ 5,619	\$ 9,000
500-5740-230-00 - UNIFORMS & APPAREL	524	\$ 415	\$ 1,000	\$ 156	\$ 700
500-5740-240-00 - POSTAGE & SHIPPING	37,956	\$ 38,020	\$ 40,000	\$ 25,610	\$ 40,000
500-5740-241-00 - BANK SERVICE CHARGES	-	\$ -	\$ -	\$ -	\$ -
500-5740-299-00 - OTHER CONTRACTS & SERVICES	23,373	\$ 22,128	\$ 55,000	\$ 19,405	\$ 25,000
20 - CONTRACT & SERVICES Total	147,040	\$ 151,057	\$ 189,250	\$ 114,537	\$ 171,005
500-5740-302-00 - OFFICE	1,661	\$ 3,312	\$ 3,000	\$ 554	\$ 3,000
500-5740-304-00 - COMPUTER EQUIP & SOFTWARE	2,285	\$ -	\$ 1,500	\$ -	\$ 1,500
500-5740-306-00 - MOTOR VEHICLES	-	\$ 199	\$ -	\$ -	\$ 100
500-5740-320-00 - FOOD & BEVERAGE	58	\$ -	\$ 300	\$ 152	\$ 300
500-5740-330-00 - UNIFORMS & APPAREL	120	\$ 461	\$ 1,200	\$ 292	\$ 1,200
500-5740-332-00 - MINOR TOOLS & EQUIPMENT	9	\$ -	\$ 200	\$ -	\$ 150
500-5740-334-00 - OFFICE FURNITURE	1,225	\$ 1,068	\$ 1,000	\$ -	\$ 1,000
500-5740-335-00 - GAS	3,046	\$ 4,414	\$ 7,000	\$ 2,050	\$ 6,000
500-5740-337-00 - TIRES - TUBES - BATTERIES	924	\$ 175	\$ 800	\$ 149	\$ 800
500-5740-399-00 - OTHER SUPPLIES	11,164	\$ 7,900	\$ 5,000	\$ 7,859	\$ 7,500
30 - MATERIALS & SUPPLIES Total	20,491	\$ 17,528	\$ 20,000	\$ 11,055	\$ 21,550
500-5740-402-00 - OFFICE EQUIPMENT	-	\$ -	\$ -	\$ -	\$ -
500-5740-406-00 - MOTOR VEHICLES	670	\$ 257	\$ 800	\$ 41	\$ 800
500-5740-410-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ -	\$ -	\$ -
500-5740-412-00 - MACHINERY & EQUIPMENT	130	\$ -	\$ 400	\$ -	\$ 400
500-5740-426-00 - RADIO & COMMUNICATIONS	-	\$ -	\$ -	\$ -	\$ -
500-5740-499-00 - OTHER MAINTENANCE & REPAIRS	45	\$ 14,632	\$ -	\$ -	\$ -
40 - MAINTENANCE & REPAIRS Total	845	\$ 14,888	\$ 1,200	\$ 41	\$ 1,200

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
500 - ELECTRIC UTILITY					
500-5740-502-00 - DUES & SUBSCRIPTIONS	501	-	600	300	600
500-5740-508-00 - MTGS-SEMINARS-CONFERENCES	2,329	-	3,000	-	3,000
500-5740-510-00 - TRANSPORTATION & LODGING	1,258	-	1,500	-	1,500
50 - STAFF DEV & TRAINING Total	4,088	-	5,100	300	5,100
500-5740-730-00 - MISC OTHER EXPENSES	4,672	-	-	-	-
500-5740-736-00 - CASH SHORT/OVER	188	172	-	10	-
500-5740-740-00 - CREDIT CARD FEES	347,231	517,132	150,000	419,413	150,000
500-5740-745-00 - COMPENS ABSENCE VARIANCE	(1,185)	13,299	-	-	-
70 - MISCELLANEOUS Total	350,906	530,604	150,000	419,423	150,000
500-5740-904-00 - COMPUTER EQUIP & SOFTWARE	-	-	-	-	-
500-5740-906-00 - MOTOR VEHICLES	-	-	-	-	10,200
90 - CAPITAL OUTLAY Total	-	-	-	-	10,200
5740 - UTILITY BILLING Total	1,106,037	1,217,029	1,058,322	853,216	1,160,278

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
500 - ELECTRIC UTILITY					
5745 - ELECTRIC DISTRIBUTION					
500-5745-104-00 - SALARIES - SUPERVISORY	199,303	\$ 207,594	\$ 211,073	\$ 111,107	\$ 217,385
500-5745-105-00 - SALARIES - PROFESSIONAL	-	\$ -	\$ 13,959	\$ -	\$ 14,743
500-5745-106-00 - WAGES - CLERICAL	37,504	\$ 49,432	\$ 47,041	\$ 21,954	\$ 45,983
500-5745-108-00 - WAGES - LABOR	320,026	\$ 328,851	\$ 521,259	\$ 186,508	\$ 494,865
500-5745-112-00 - OVERTIME	26,908	\$ 28,464	\$ 22,000	\$ 14,232	\$ 22,990
500-5745-116-00 - LONGEVITY	15,066	\$ 17,478	\$ 13,540	\$ 13,540	\$ 14,921
500-5745-120-00 - FICA/MEDICARE	45,229	\$ 46,949	\$ 63,884	\$ 26,147	\$ 62,033
500-5745-122-00 - RETIREMENT	104,903	\$ 50,968	\$ 121,087	\$ 48,194	\$ 115,389
500-5745-130-00 - EMPLOYEE HEALTH INSURANCE	71,057	\$ 76,540	\$ 103,388	\$ 43,872	\$ 111,251
500-5745-132-00 - WORKER'S COMP	13,242	\$ 9,010	\$ 8,441	\$ 12,948	\$ 12,948
500-5745-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	833,239	\$ 815,286	\$ 1,125,672	\$ 478,501	\$ 1,112,508
500-5745-207-00 - PRINTING, MKTG & PUBLIC RELATI	49	\$ 108	\$ 100	\$ -	\$ 100
500-5745-214-00 - RENTS & LEASES	4,122	\$ 1,650	\$ 7,500	\$ 900	\$ 6,000
500-5745-216-00 - MAINTENANCE & REPAIRS	-	\$ -	\$ 500	\$ -	\$ 500
500-5745-222-00 - SAFETY & REGULATORY	4,844	\$ 2,177	\$ 5,000	\$ 10,105	\$ 5,000
500-5745-226-00 - RADIO & COMMUNICATIONS	5,325	\$ 5,006	\$ 6,000	\$ 2,866	\$ 6,000
500-5745-240-00 - POSTAGE & SHIPPING	34	\$ 229	\$ 200	\$ 1	\$ 200
500-5745-244-00 - UTILITIES	4,073	\$ 1,255	\$ 3,000	\$ 1,106	\$ 2,800
500-5745-298-00 - TREE TRIMMING	-	\$ 93,337	\$ -	\$ 101,881	\$ 150,000
500-5745-299-00 - OTHER CONTRACTS & SERVICES	147,687	\$ 39,347	\$ 355,000	\$ 10,638	\$ 78,000
20 - CONTRACT & SERVICES Total	166,134	\$ 143,109	\$ 377,300	\$ 127,496	\$ 248,600
500-5745-302-00 - OFFICE	659	\$ 567	\$ 600	\$ 549	\$ 1,000
500-5745-304-00 - COMPUTER EQUIP & SOFTWARE	1,729	\$ 2,029	\$ 300	\$ -	\$ 900
500-5745-306-00 - MOTOR VEHICLES	2,058	\$ 1,016	\$ 2,000	\$ -	\$ 1,500
500-5745-322-00 - SAFETY & REGULATORY	2,473	\$ 4,730	\$ 6,000	\$ 3,904	\$ 6,500
500-5745-324-00 - CHEMICAL & MEDICAL	3,231	\$ 3,999	\$ 4,500	\$ 557	\$ 4,000
500-5745-326-00 - RADIO & COMMUNICATIONS	-	\$ -	\$ 100	\$ -	\$ 100
500-5745-328-00 - JANITORIAL	455	\$ 352	\$ 600	\$ 590	\$ 800
500-5745-330-00 - UNIFORMS & APPAREL	5,454	\$ 5,131	\$ 7,510	\$ 3,217	\$ 6,900
500-5745-332-00 - MINOR TOOLS & EQUIPMENT	4,296	\$ 6,742	\$ 5,000	\$ 2,952	\$ 5,500
500-5745-334-00 - OFFICE FURNITURE	-	\$ -	\$ 200	\$ -	\$ 600
500-5745-335-00 - GAS	4,203	\$ 6,007	\$ 7,000	\$ 2,771	\$ 7,000
500-5745-336-00 - DIESEL	6,977	\$ 7,295	\$ 9,000	\$ 3,448	\$ 8,500
500-5745-337-00 - TIRES - TUBES - BATTERIES	2,220	\$ 2,655	\$ 5,000	\$ 1,256	\$ 4,000
500-5745-380-00 - BULK MATERIALS	-	\$ -	\$ 1,200	\$ -	\$ 1,200
500-5745-399-00 - OTHER SUPPLIES	9,392	\$ 7,014	\$ 8,500	\$ 2,564	\$ 8,000
30 - MATERIALS & SUPPLIES Total	43,147	\$ 47,537	\$ 57,510	\$ 21,807	\$ 56,500
500-5745-402-00 - OFFICE EQUIPMENT	91	\$ -	\$ -	\$ -	\$ -
500-5745-406-00 - MOTOR VEHICLES	3,205	\$ 4,856	\$ 4,000	\$ 1,320	\$ 4,000
500-5745-410-00 - BUILDINGS & STRUCTURES	-	\$ 1,673	\$ 100	\$ -	\$ 100
500-5745-412-00 - MACHINERY & EQUIPMENT	21,035	\$ 36,795	\$ 17,500	\$ 11,065	\$ 20,000
500-5745-426-00 - RADIO & COMMUNICATIONS	-	\$ -	\$ 500	\$ -	\$ 500
500-5745-432-00 - MINOR TOOLS & EQUIPMENT	-	\$ -	\$ -	\$ -	\$ -
500-5745-451-00 - METERS & BOXES	143,624	\$ 165,336	\$ 65,000	\$ 11,059	\$ 65,000
500-5745-453-00 - TRANSFORMERS	22,115	\$ 18,598	\$ 35,000	\$ 23,700	\$ 40,000
500-5745-455-00 - DISTRIBUTION & SERVICE LINES	153,187	\$ 116,726	\$ 110,000	\$ 35,189	\$ 110,000
500-5745-456-00 - STREET LIGHTS	39,403	\$ 36,969	\$ 35,000	\$ 17,729	\$ 35,000
40 - MAINTENANCE & REPAIRS Total	382,661	\$ 380,953	\$ 267,100	\$ 100,062	\$ 274,600

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
500 - ELECTRIC UTILITY					
500-5745-508-00 - MTGS-SEMINARS-CONFERENCES	170	\$ 8,404	\$ 9,000	\$ -	\$ 9,000
500-5745-510-00 - TRANSPORTATION & LODGING	8,624	\$ -	\$ 2,000	\$ -	\$ 1,800
50 - STAFF DEV & TRAINING Total	8,794	\$ 8,404	\$ 11,000	\$ -	\$ 10,800
500-5745-745-00 - COMPENS ABSENCE VARIANCE	(2,257)	\$ 14,767	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	(2,257)	\$ 14,767	\$ -	\$ -	\$ -
500-5745-903-00 - ENGINEERING/DESIGN	11,309	\$ 9,495	\$ 75,000	\$ 41,869	\$ 126,000
500-5745-906-00 - MOTOR VEHICLES	-	\$ -	\$ -	\$ -	\$ 19,504
500-5745-910-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ -	\$ -	\$ -
500-5745-911-00 - CONSTR/PROJECT IMPROVEMENT	26,115	\$ 33,079	\$ 650,000	\$ 84,374	\$ 825,000
500-5745-912-00 - MACHINERY & EQUIPMENT					\$ 26,666
500-5745-913-00 - INVENTORY ADJUSTMENT	(89,650)	\$ -	\$ -	\$ -	\$ -
500-5745-927-00 - TRANSFORMERS	21,910	\$ -	\$ 50,000	\$ 5,180	\$ 50,000
90 - CAPITAL OUTLAY Total	(30,316)	\$ 42,574	\$ 775,000	\$ 131,422	\$ 1,047,170
5745 - ELECTRIC DISTRIBUTION Total	1,401,400	\$ 1,452,630	\$ 2,613,582	\$ 859,289	\$ 2,750,178

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
500 - ELECTRIC UTILITY					
5799 - NON-DEPARTMENTAL					
500-5799-156-00 - EMPLOYEE TURNOVER ALLOWANCE	-	-	(216,350)	-	(216,350)
10 - PERSONNEL SERVICES Total	-	-	(216,350)	-	(216,350)
500-5799-206-00 - INSURANCE	22,100	25,100	26,800	33,968	26,800
500-5799-298-00 - WHOLESALE POWER PURCH	7,984,814	7,927,728	8,061,873	4,126,488	8,050,000
20 - CONTRACT & SERVICES Total	8,006,914	7,952,828	8,088,673	4,160,456	8,076,800
500-5799-731-00 - DEPRECIATION EXPENSE	423,375	454,380	-	-	-
500-5799-735-00 - BAD DEBT EXPENSE	-	-	-	-	-
70 - MISCELLANEOUS Total	423,375	454,380	-	-	-
500-5799-800-00 - TRANSF TO GENERAL FUND	2,300,555	2,393,227	2,370,555	1,185,278	2,441,672
500-5799-849-00 - TRNSF OUT-OVERHEAD COSTS	18,367	29,461	16,569	-	16,500
500-5799-854-00 - 2022 TAX NOTE	615	2,027	63,514	53,735	63,520
80 - OPERATING TRANSFERS Total	2,319,537	2,424,715	2,450,638	1,239,012	2,521,692
500-5799-879-00 - SIB LOAN	19,516	13,789	71,152	-	71,152
87 - DEBT SERVICE Total	19,516	13,789	71,152	-	71,152
500-5799-993-00 - INTEREST PAID	2,121	766	-	-	-
90 - CAPITAL OUTLAY Total	2,121	766	-	-	-
5799 - NON-DEPARTMENTAL Total	10,771,464	10,846,478	10,394,113	5,399,468	10,453,294

WATER DEPARTMENT

FUND SUMMARY

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
520 - WATER UTILITY REVENUE	6,863,082	\$	5,415,315	\$	8,815,987	\$	3,545,315	\$	8,304,087
5750 - WATER DISTRIBUTION	1,411,652	\$	2,104,993	\$	5,981,540	\$	2,902,340	\$	5,107,443
5755 - WATER TREATMENT	1,004,688	\$	890,748	\$	1,080,740	\$	540,370	\$	1,162,384
5799 - NON-DEPARTMENTAL	4,266,279	\$	4,225,845	\$	1,697,081	\$	515,007	\$	1,697,059
520 - WATER UTILITY	6,682,619		7,221,586		8,759,361		3,957,717		7,966,886
					Revenues / (Expenditures):				337,201

REVENUE SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
520 - WATER UTILITY					
REVENUE					
520-4355-00 - GRANT FUNDING	-	-	350,000	-	-
430 - INTERGOVERNMENTAL Total	-	-	350,000	-	-
520-4502-00 - SALES	4,413,805	4,897,728	7,192,000	3,432,059	8,055,040
520-4507-00 - TAP FEES	69,410	56,994	30,000	9,313	30,000
520-4508-00 - CONNECT FEES	(100)	3,975	3,000	550	3,060
450 - SERVICES & FEES Total	4,483,115	4,958,697	7,225,000	3,441,921	8,088,100
520-4601-00 - LEASE INCOME	4,000	22,000	24,000	12,000	24,000
460 - LEASES & RENTS Total	4,000	22,000	24,000	12,000	24,000
520-4710-00 - INTEREST EARNINGS	10,895	285	9,200	-	9,200
470 - INTEREST Total	10,895	285	9,200	-	9,200
520-4806-00 - SALE OF FIXED ASSETS	-	-	-	-	-
520-4809-00 - EXPENDITURE REIMBURSEMENT	215	-	-	-	-
520-4830-00 - OTHER MISC REVENUE	175	440	325,000	-	-
520-4850-00 - CONTRIBUTED CAPITAL	787,635	-	-	-	-
480 - MISCELLANEOUS Total	788,025	440	325,000	-	-
520-4902-00 - TRNSF FR CARES RELIEF GRANT FD	750,000	-	-	-	-
520-4903-00 - TRNSF FR ARP GRANT FUND	-	-	-	-	-
520-4905-00 - TRNSF FR ELECTRIC FUND	-	3,106	-	-	-
520-4915-00 - TRNSF FR WASTEWATER FUND	542,787	430,787	182,787	91,394	182,787
520-4916-00 - TRNSF WASTEWATER INTERFUND LOAI	-	-	350,000	-	-
520-4917-00 - TRNSF WATER IMPACT FEE FUND	-	-	350,000	-	-
520-4920-00 - TRNSF FR SOLID WASTE FUND	-	-	-	-	-
520-4946-00 - TRNSF FR WATER GRANT FUND	284,259	-	-	-	-
490 - OP TRANSFERS & OTHER RE Total	1,577,046	433,893	882,787	91,394	182,787
REVENUE Total	6,863,082	5,415,315	8,815,987	3,545,315	8,304,087

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
520 - WATER UTILITY					
5750 - WATER DISTRIBUTION					
520-5750-102-00 - SALARIES - ADMINISTRATIVE	42,802	39,626	45,278	22,239	47,574
520-5750-104-00 - SALARIES - SUPERVISORY	47,579	66,265	40,621	43,303	44,748
520-5750-105-00 - SALARIES - PROFESSIONAL	5,083	2,318	18,238	2,590	18,320
520-5750-106-00 - WAGES - CLERICAL	9,119	8,992	8,296	4,320	9,102
520-5750-108-00 - WAGES - LABOR	131,544	137,002	202,196	69,226	213,726
520-5750-112-00 - OVERTIME	15,656	17,765	10,000	11,274	10,513
520-5750-116-00 - LONGEVITY	5,456	6,627	6,602	5,767	7,446
520-5750-120-00 - FICA/MEDICARE	19,148	20,773	25,719	11,890	26,884
520-5750-122-00 - RETIREMENT	56,856	28,957	48,748	21,980	50,008
520-5750-130-00 - EMPLOYEE HEALTH INSURANCE	43,888	49,014	64,178	28,308	69,224
520-5750-132-00 - WORKER'S COMP	3,816	5,398	1,661	3,819	3,819
520-5750-155-00 - PAYROLL CONTINGENCY	-	-	-	-	-
10 - PERSONNEL SERVICES Total	380,947	382,737	471,537	224,716	501,364
520-5750-207-00 - PRINTING, MKTG & PUBLIC RELATI	-	-	100	-	100
520-5750-212-00 - FINANCIAL & ACCOUNTING	3,113	6,387	4,000	2,133	4,400
520-5750-214-00 - RENTS & LEASES	373	809	1,000	2,812	3,000
520-5750-216-00 - MAINTENANCE & REPAIRS	-	4	-	-	-
520-5750-222-00 - SAFETY & REGULATORY	-	-	2,000	-	-
520-5750-224-00 - CHEMICAL & MEDICAL	-	-	300	-	300
520-5750-226-00 - RADIO & COMMUNICATIONS	1,332	1,180	2,000	1,071	2,200
520-5750-240-00 - POSTAGE & SHIPPING	22	-	100	207	100
520-5750-244-00 - UTILITIES	752	894	1,000	357	1,000
520-5750-290-00 - GBRA - LULING DELIV SYSTEM	295,610	531,391	658,306	271,382	209,396
520-5750-290-01 - GBRA - DEBT PAYMENT CONTRACT	(1,436,331)	(2,245,833)	-	-	-
520-5750-292-00 - GBRA - LUL CAPITAL RECOV FEE	177,809	165,317	60,804	25,316	39,992
520-5750-296-00 - GBRA - LUL TREATMENT PLT CHGS	798,127	764,289	1,269,185	528,438	696,546
520-5750-297-00 - GBRA - CARRIZO PROJECT	888,768	1,965,856	2,166,008	1,178,289	2,926,175
520-5750-299-00 - OTHER CONTRACTS & SERVICES	44,091	60,151	78,500	24,584	83,500
20 - CONTRACT & SERVICES Total	773,667	1,250,446	4,243,303	2,034,589	3,966,709
520-5750-302-00 - OFFICE	1,258	3,750	2,000	2,648	3,000
520-5750-310-00 - BUILDINGS & STRUCTURES	90	-	600	-	600
520-5750-312-00 - MACHINERY & EQUIPMENT	244	1,016	2,000	-	2,000
520-5750-320-00 - FOOD & BEVERAGE	-	-	-	44	250
520-5750-322-00 - SAFETY & REGULATORY	1,193	2,258	2,700	1,784	2,700
520-5750-324-00 - CHEMICAL & MEDICAL	85	26	300	-	300
520-5750-328-00 - JANITORIAL	228	57	700	16	700
520-5750-330-00 - UNIFORMS & APPAREL	2,758	2,713	4,000	2,293	4,500
520-5750-332-00 - MINOR TOOLS & EQUIPMENT	5,395	8,309	5,000	9,169	10,000
520-5750-335-00 - GAS	10,740	12,389	14,500	2,811	14,500
520-5750-336-00 - DIESEL	3,919	3,584	6,000	364	6,000
520-5750-337-00 - TIRES - TUBES - BATTERIES	3,154	5,506	1,200	2,258	5,000
520-5750-380-00 - BULK MATERIALS	9,211	4,259	10,000	8,267	15,000
520-5750-399-00 - OTHER SUPPLIES	-	184	-	96	250
30 - MATERIALS & SUPPLIES Total	38,274	44,050	49,000	29,749	64,800

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
520 - WATER UTILITY					
520-5750-406-00 - MOTOR VEHICLES	2,727	\$ 3,636	\$ 3,500	\$ 4,898	\$ 8,000
520-5750-410-00 - BUILDINGS & STRUCTURES	807	\$ 1,199	\$ 1,000	\$ 1,127	\$ 2,000
520-5750-412-00 - MACHINERY & EQUIPMENT	13,363	\$ 5,204	\$ 7,500	\$ 9,589	\$ 13,500
520-5750-426-00 - RADIO & COMMUNICATIONS	-	\$ -	\$ 500	-	\$ 500
520-5750-480-00 - SERVICE LINES	27,875	\$ 29,277	\$ 26,000	\$ 21,596	\$ 35,000
520-5750-482-00 - MAINS	26,420	\$ 26,925	\$ 15,000	\$ 15,141	\$ 30,000
520-5750-484-00 - WATER METERS & BOXES	111,559	\$ 288,581	\$ 700,000	\$ 346,075	\$ 350,000
520-5750-490-00 - HYDRANTS & VALVES	1,634	\$ 6,585	\$ 7,000	\$ 3,701	\$ 7,000
40 - MAINTENANCE & REPAIRS Total	184,386	\$ 361,407	\$ 760,500	\$ 402,126	\$ 446,000
520-5750-502-00 - DUES & SUBSCRIPTIONS	413	\$ 263	\$ 600	-	\$ 600
520-5750-506-00 - CERTIFICATION & LICENSING	706	\$ 1,464	\$ 1,100	\$ 1,186	\$ 1,100
520-5750-508-00 - MTGS-SEMINARS-CONFERENCES	820	\$ -	\$ 3,000	\$ 86	\$ 3,000
50 - STAFF DEV & TRAINING Total	1,939	\$ 1,726	\$ 4,700	\$ 1,272	\$ 4,700
520-5750-745-00 - COMPENS ABSENCE VARIANCE	1,045	\$ 7,821	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	1,045	\$ 7,821	\$ -	\$ -	\$ -
520-5750-903-00 - ARCHITECTURAL & ENGINEERING	392	\$ 35,049	\$ 2,500	\$ 21,572	\$ 2,500
520-5750-904-00 - COMPUTER EQUIP & SOFTWARE	-	\$ -	\$ -	\$ -	\$ -
520-5750-906-00 - MOTOR VEHICLES	-	\$ -	\$ -	\$ -	\$ 14,703
520-5750-910-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ -	\$ -	\$ -
520-5750-911-00 - CONSTR/PROJECT IMPROVEMENT	17,512	\$ 21,758	\$ 100,000	\$ 5,543	\$ 106,667
520-5750-912-00 - MACHINERY & EQUIPMENT	-	\$ -	\$ -	\$ -	\$ -
520-5750-960-00 - WATER MAINS & LINES	-	\$ -	\$ -	\$ -	\$ -
520-5750-964-00 - WATER TOWER REPAIR	13,491	\$ -	\$ 350,000	\$ 182,773	\$ -
90 - CAPITAL OUTLAY Total	31,395	\$ 56,807	\$ 452,500	\$ 209,888	\$ 123,870
5750 - WATER DISTRIBUTION Total	1,411,652	\$ 2,104,993	\$ 5,981,540	\$ 2,902,340	\$ 5,107,443

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
520 - WATER UTILITY					
5755 - WATER TREATMENT					
520-5755-200-00 - GBRA - TREATMENT PLANT O&M	1,004,688	\$ 890,748	\$ 1,080,740	\$ 540,370	\$ 1,162,384
20 - CONTRACT & SERVICES Total	1,004,688	\$ 890,748	\$ 1,080,740	\$ 540,370	\$ 1,162,384
520-5755-302-00 - OFFICE	-	\$ -	-	\$ -	\$ -
30 - MATERIALS & SUPPLIES Total	-	\$ -	\$ -	\$ -	\$ -
5755 - WATER TREATMENT Total	1,004,688	\$ 890,748	\$ 1,080,740	\$ 540,370	\$ 1,162,384

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
520 - WATER UTILITY					
5799 - NON-DEPARTMENTAL					
520-5799-206-00 - INSURANCE	20,747	\$ 23,893	\$ 21,203	\$ 29,884	\$ 21,203
520-5799-298-00 - 04 GBRA CONTR REV BONDS	446,764	\$ 487,387	\$ 450,231	\$ 225,332	\$ 448,297
520-5799-299-00 - OTHER CONTRACTS & SERVICES	-	\$ 2,966	\$ -	\$ -	\$ -
20 - CONTRACT & SERVICES Total	467,511	\$ 514,246	\$ 471,434	\$ 255,216	\$ 469,500
520-5799-730-00 - MISC ADJUSTMENTS	360	\$ -	\$ -	\$ -	\$ -
520-5799-731-00 - DEPRECIATION EXPENSE	512,145	\$ 514,723	\$ -	\$ -	\$ -
520-5799-731-01 - AMORTIZATION EXPENSE	1,500,218	\$ 1,500,218	\$ -	\$ -	\$ -
520-5799-735-00 - BAD DEBT EXPENSE	-	\$ -	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	2,012,723	\$ 2,014,941	\$ -	\$ -	\$ -
520-5799-800-00 - TRANSF TO GENERAL FUND	290,590	\$ 290,590	\$ 290,590	\$ 145,295	\$ 290,590
520-5799-849-00 - TRNSF OUT-OVERHEAD COSTS	6,803	\$ 10,912	\$ 6,079	\$ -	\$ 6,079
520-5799-857-00 - 2016 GO REFUNDING	37,068	\$ 34,639	\$ 203,095	\$ 14,853	\$ 204,883
80 - OPERATING TRANSFERS Total	334,461	\$ 336,141	\$ 499,764	\$ 160,148	\$ 501,552
520-5799-871-00 - 06A TAX & REV CO'S	-	\$ -	\$ -	\$ -	\$ -
520-5799-877-00 - 15 TAX & REV CO'S	211,979	\$ 198,607	\$ 643,207	\$ 99,643	\$ 643,331
520-5799-879-00 - SIB LOAN	22,243	\$ 17,100	\$ 82,676	\$ -	\$ 82,676
520-5799-879-01 - GBRA - INTEREST	1,215,897	\$ 1,144,295	\$ -	\$ -	\$ -
87 - DEBT SERVICE Total	1,450,119	\$ 1,360,002	\$ 725,883	\$ 99,643	\$ 726,007
520-5799-993-00 - INTEREST PAID	1,465	\$ 515	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	1,465	\$ 515	\$ -	\$ -	\$ -
5799 - NON-DEPARTMENTAL Total	4,266,279	\$ 4,225,845	\$ 1,697,081	\$ 515,007	\$ 1,697,059

WASTEWATER DEPARTMENT

FUND SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Working Budget	FYE 2026 Budget
540 - WASTEWATER UTILITY REVENUE	5,389,513	\$ 3,413,275	\$ 3,390,060	\$ 1,727,031	\$ 3,551,500	\$ 3,566,500
5760 - WASTEWATER COLLECTION	401,852	\$ 405,397	\$ 624,170	\$ 333,625	\$ 554,750	\$ 570,218
5765 - WASTEWATER TREATMENT	637,398	\$ 816,339	\$ 1,037,073	\$ 518,537	\$ 1,037,073	\$ 1,394,162
5799 - NON-DEPARTMENTAL	1,848,534	\$ 1,805,093	\$ 1,698,910	\$ 808,470	\$ 1,699,261	\$ 1,563,078
540 - WASTEWATER UTILITY	2,887,784	3,026,829	3,360,153	1,660,632	3,291,084	3,527,458
			Revenues / (Expenditures):		260,416	39,042

REVENUE SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
540 - WASTEWATER UTILITY					
REVENUE					
540-4502-00 - SALES	2,746,194	\$ 3,175,311	\$ 3,154,560	\$ 1,625,592	\$ 3,316,200
540-4507-00 - TAP FEES	26,900	\$ 22,225	\$ 15,000	\$ 5,688	\$ 15,300
450 - SERVICES & FEES Total	2,773,094	\$ 3,197,536	\$ 3,169,560	\$ 1,631,279	\$ 3,331,500
540-4710-00 - INTEREST EARNINGS	140,448	\$ 213,169	\$ 60,000	\$ 95,752	\$ 75,000
470 - INTEREST Total	140,448	\$ 213,169	\$ 60,000	\$ 95,752	\$ 75,000
540-4804-00 - TRANSFER FROM SERIES 2022	-	\$ -	\$ -	\$ -	\$ -
540-4806-00 - SALE OF FIXED ASSETS	-	\$ -	\$ 500	\$ -	\$ -
540-4830-00 - OTHER MISC REVENUE	465,830	\$ 1,327	\$ 160,000	\$ -	\$ 160,000
540-4832-00 - CONTRIBUTED CAPITAL	2,010,141	\$ -	\$ -	\$ -	\$ -
480 - MISCELLANEOUS Total	2,475,971	\$ 1,327	\$ 160,500	\$ -	\$ 160,000
540-4905-00 - TRNSF FR ELECTRIC FUND	-	\$ 1,242	\$ -	\$ -	\$ -
490 - OP TRANSFERS & OTHER RE Total	-	\$ 1,242	\$ -	\$ -	\$ -
REVENUE Total	5,389,513	\$ 3,413,275	\$ 3,390,060	\$ 1,727,031	\$ 3,566,500

DEPARTMENT EXPENDITURES

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
540 - WASTEWATER UTILITY									
5760 - WASTEWATER COLLECTION									
540-5760-102-00 - SALARIES - ADMINISTRATIVE	26,659	\$	24,823	\$	27,449	\$	13,592	\$	28,882
540-5760-104-00 - SALARIES - SUPERVISORY	40,831	\$	61,587	\$	35,406	\$	45,283	\$	39,235
540-5760-105-00 - SALARIES - PROFESSIONAL	2,033	\$	927	\$	11,762	\$	1,036	\$	12,046
540-5760-106-00 - WAGES - CLERICAL	3,648	\$	1,391	\$	3,319	\$	1,728	\$	3,641
540-5760-108-00 - WAGES - LABOR	71,088	\$	79,104	\$	139,555	\$	58,269	\$	145,275
540-5760-112-00 - OVERTIME	3,620	\$	911	\$	1,000	\$	800	\$	1,070
540-5760-116-00 - LONGEVITY	6,013	\$	3,738	\$	3,791	\$	4,466	\$	4,563
540-5760-120-00 - FICA/MEDICARE	11,453	\$	13,153	\$	17,368	\$	9,477	\$	17,955
540-5760-122-00 - RETIREMENT	(3,635)	\$	23,688	\$	32,919	\$	17,354	\$	33,399
540-5760-130-00 - EMPLOYEE HEALTH INSURANCE	24,354	\$	32,299	\$	50,073	\$	22,872	\$	53,996
540-5760-132-00 - WORKER'S COMP	4,165	\$	4,069	\$	2,358	\$	4,049	\$	4,049
540-5760-155-00 - PAYROLL CONTINGENCY	-	\$	-	\$	-	\$	-	\$	-
10 - PERSONNEL SERVICES Total	190,230	\$	245,689	\$	325,000	\$	178,926	\$	344,111
540-5760-212-00 - FINANCIAL & ACCOUNTING	3,113	\$	3,909	\$	3,600	\$	2,327	\$	4,000
540-5760-214-00 - RENTS & LEASES	16,832	\$	31,173	\$	18,000	\$	13,727	\$	20,000
540-5760-224-00 - CHEMICAL & MEDICAL	32	\$	255	\$	400	\$	85	\$	400
540-5760-226-00 - RADIO & COMMUNICATIONS	923	\$	990	\$	1,000	\$	537	\$	1,000
540-5760-240-00 - POSTAGE & SHIPPING	-	\$	2	\$	-	\$	-	\$	-
540-5760-244-00 - UTILITIES	12,550	\$	16,269	\$	17,000	\$	9,265	\$	17,000
540-5760-299-00 - OTHER CONTRACTS & SERVICES	113	\$	62	\$	-	\$	-	\$	-
20 - CONTRACT & SERVICES Total	33,563	\$	52,661	\$	40,000	\$	25,941	\$	42,400
540-5760-302-00 - OFFICE	430	\$	573	\$	850	\$	311	\$	850
540-5760-310-00 - BUILDINGS & STRUCTURES	49	\$	-	\$	200	\$	183	\$	400
540-5760-322-00 - SAFETY & REGULATORY	414	\$	257	\$	600	\$	412	\$	800
540-5760-324-00 - CHEMICAL & MEDICAL	335	\$	-	\$	120	\$	85	\$	120
540-5760-328-00 - JANITORIAL	230	\$	27	\$	500	\$	-	\$	300
540-5760-330-00 - UNIFORMS & APPAREL	2,790	\$	2,769	\$	4,500	\$	2,078	\$	4,000
540-5760-332-00 - MINOR TOOLS & EQUIPMENT	2,176	\$	2,285	\$	2,200	\$	1,046	\$	2,800
540-5760-335-00 - GAS	72	\$	8,164	\$	2,400	\$	7,844	\$	12,000
540-5760-336-00 - DIESEL	-	\$	1,937	\$	250	\$	1,582	\$	2,500
540-5760-337-00 - TIRES - TUBES - BATTERIES	1,142	\$	1,073	\$	2,200	\$	568	\$	2,200
540-5760-380-00 - BULK MATERIALS	5,441	\$	4,396	\$	15,000	\$	4,551	\$	10,000
30 - MATERIALS & SUPPLIES Total	13,077	\$	21,480	\$	28,820	\$	18,660	\$	35,970

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
540 - WASTEWATER UTILITY					
540-5760-406-00 - MOTOR VEHICLES	409	\$ 475	\$ 3,000	\$ 576	\$ 3,000
540-5760-412-00 - MACHINERY & EQUIPMENT	11,951	\$ 23,166	\$ 11,000	\$ 4,263	\$ 11,000
540-5760-480-00 - SERVICE LINES	12,635	\$ 11,155	\$ 14,000	\$ 5,570	\$ 12,000
540-5760-482-00 - MAINS	7,267	\$ 333	\$ 8,000	\$ 3,736	\$ 8,000
540-5760-484-00 - LIFT STATIONS & METERS	131,359	\$ 36,867	\$ 60,000	\$ 23,276	\$ 65,000
540-5760-486-00 - MANHOLES	1,363	\$ -	\$ 3,000	\$ 540	\$ 3,000
40 - MAINTENANCE & REPAIRS Total	164,984	\$ 71,996	\$ 99,000	\$ 37,960	\$ 102,000
540-5760-502-00 - DUES & SUBSCRIPTIONS	263	\$ 263	\$ 350	\$ -	\$ 350
540-5760-506-00 - CERTIFICATION & LICENSING	636	\$ 1,529	\$ 2,000	\$ 666	\$ 2,000
540-5760-508-00 - MTGS-SEMINARS-CONFERENCES	-	\$ -	\$ 2,000	\$ -	\$ 2,000
50 - STAFF DEV & TRAINING Total	898	\$ 1,791	\$ 4,350	\$ 666	\$ 4,350
540-5760-745-00 - COMPENS ABSENCE VARIANCE	(899)	\$ 4,030	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	(899)	\$ 4,030	\$ -	\$ -	\$ -
540-5760-903-00 - ENGINEERING DESIGN	-	\$ -	\$ -	\$ 3,344	\$ -
540-5760-904-00 - COMPUTER EQUIP & SOFTWARE	-	\$ -	\$ -	\$ -	\$ -
540-5760-906-00 - MOTOR VEHICLES					\$ 14,721
540-5760-911-00 - CONSTR/PROJECT IMPROVEMENT	-	\$ -	\$ 82,000	\$ 19,127	\$ -
540-5760-912-00 - MACHINERY & EQUIPMENT	-	\$ 7,750	\$ 45,000	\$ 49,000	\$ 26,666
90 - CAPITAL OUTLAY Total	-	\$ 7,750	\$ 127,000	\$ 71,471	\$ 41,387
5760 - WASTEWATER COLLECTION Total	401,852	\$ 405,397	\$ 624,170	\$ 333,625	\$ 570,218

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
540 - WASTEWATER UTILITY					
5765 - WASTEWATER TREATMENT					
540-5765-200-00 - GBRA - TREATMENT PLANT O&M	637,398	\$ 816,339	\$ 1,037,073	\$ 518,537	\$ 1,394,162
20 - CONTRACT & SERVICES Total	637,398	\$ 816,339	\$ 1,037,073	\$ 518,537	\$ 1,394,162
5765 - WASTEWATER TREATMENT Total	637,398	\$ 816,339	\$ 1,037,073	\$ 518,537	\$ 1,394,162

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
540 - WASTEWATER UTILITY					
5799 - NON-DEPARTMENTAL					
540-5799-206-00 - INSURANCE	4,800	\$ 6,586	\$ 5,360	\$ 7,967	\$ 8,000
540-5799-299-00 - OTHER CONTRACTS & SERVICES	-	\$ 2,966	\$ -	\$ -	\$ -
20 - CONTRACT & SERVICES Total	4,800	\$ 9,553	\$ 5,360	\$ 7,967	\$ 8,000
540-5799-702-00 - GBRA - WW PLANT BOND DEBT	31,203	\$ -	\$ 138,823	\$ -	\$ -
540-5799-730-00 - MISC ADJUSTMENTS	(1,701)	\$ -	\$ -	\$ -	\$ -
540-5799-731-00 - DEPRECIATION EXPENSE	277,170	\$ 294,391	\$ -	\$ -	\$ -
540-5799-735-00 - BAD DEBT EXPENSE	-	\$ -	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	306,672	\$ 294,391	\$ 138,823	\$ -	\$ -
540-5799-800-00 - TRNSF TO GENERAL FUND	752,586	\$ 752,586	\$ 752,586	\$ 376,293	\$ 752,586
540-5799-802-00 - TRANSF TO I&S DEBT SVC FUND	160,000	\$ 246,405	\$ 246,520	\$ 123,260	\$ 246,567
540-5799-822-00 - TRANSF TO WATER FUND	542,787	\$ 430,787	\$ 182,787	\$ 91,394	\$ 182,787
540-5799-849-00 - TRNSF OUT-OVERHEAD COSTS	2,721	\$ 4,365	\$ 2,352	\$ -	\$ 2,352
540-5799-854-00 - 2022 TAX NOTE	41,673	\$ 29,580	\$ 206,422	\$ 198,637	\$ 206,440
540-5799-857-00 - 2016 GO REFUNDING	5,748	\$ 5,264	\$ 31,195	\$ 2,281	\$ 31,470
80 - OPERATING TRANSFERS Total	1,505,515	\$ 1,468,988	\$ 1,421,862	\$ 791,864	\$ 1,422,202
540-5799-877-00 - 15 TAX & REV CO'S	21,008	\$ 14,617	\$ 55,762	\$ 8,638	\$ 55,773
540-5799-879-00 - SIB LOAN	9,069	\$ 17,025	\$ 77,103	\$ -	\$ 77,103
87 - DEBT SERVICE Total	30,077	\$ 31,643	\$ 132,865	\$ 8,638	\$ 132,876
540-5799-993-00 - INTEREST PAID	1,469	\$ 519	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	1,469	\$ 519	\$ -	\$ -	\$ -
5799 - NON-DEPARTMENTAL Total	1,848,534	\$ 1,805,093	\$ 1,698,910	\$ 808,470	\$ 1,563,078

SOLID WASTE DEPARTMENT

FUND SUMMARY

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
560 - SOLID WASTE UTILITY REVENUE	2,014,232	\$	2,178,773	\$	2,220,485	\$	1,114,159	\$	2,283,014
5770 - RESIDENTIAL COLLECTIONS	1,065,348	\$	1,587,285	\$	1,148,031	\$	986,746	\$	1,174,665
5772 - COMMERCIAL COLLECTIONS	588,708	\$	249,877	\$	599,690	\$	29,858	\$	605,436
5774 - RECYCLING	86,941	\$	38,287	\$	96,000	\$	38,913	\$	108,497
5776 - LANDFILL	32,500	\$	-	\$	35,700	\$	-	\$	35,700
5799 - NON-DEPARTMENTAL	345,727	\$	346,929	\$	331,199	\$	162,916	\$	331,199
560 - SOLID WASTE UTILITY Total	2,119,224		2,222,378		2,210,620		1,218,434		2,255,497
					Revenues / (Expenditures):				27,517

REVENUE SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
560 - SOLID WASTE UTILITY					
REVENUE					
560-4350-00 - CAPCOG GRANTS	-	\$ 25,000	\$ -	\$ -	\$ -
430 - INTERGOVERNMENTAL Total	-	\$ 25,000	\$ -	\$ -	\$ -
560-4506-00 - SERVICES & CHARGES	55,593	\$ 51,306	\$ 56,300	\$ 19,365	\$ 55,154
560-4509-00 - RECYCLE COLLECTIONS	45,848	\$ 56,447	\$ 45,360	\$ 28,773	\$ 60,680
560-4515-00 - COMMERCIAL COLLECTIONS	1,842,976	\$ 1,975,981	\$ 2,075,825	\$ 1,023,202	\$ 2,124,180
450 - SERVICES & FEES Total	1,944,417	\$ 2,083,734	\$ 2,177,485	\$ 1,071,340	\$ 2,240,014
560-4710-00 - INTEREST EARNINGS	42,124	\$ 41,693	\$ 15,000	\$ 14,528	\$ 15,000
470 - INTEREST Total	42,124	\$ 41,693	\$ 15,000	\$ 14,528	\$ 15,000
560-4806-00 - SALE OF FIXED ASSETS	-	\$ -	\$ -	\$ -	\$ -
560-4819-00 - CTR DONATION	27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
560-4831-00 - RECYCLABLES INCOME	691	\$ 725	\$ 1,000	\$ 1,290	\$ 1,000
480 - MISCELLANEOUS Total	27,691	\$ 27,725	\$ 28,000	\$ 28,290	\$ 28,000
560-4905-00 - TRNSF FR ELECTRIC FUND	-	\$ 621	\$ -	\$ -	\$ -
490 - OP TRANSFERS & OTHER RE Total	-	\$ 621	\$ -	\$ -	\$ -
REVENUE Total	2,014,232	\$ 2,178,773	\$ 2,220,485	\$ 1,114,159	\$ 2,283,014

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
560 - SOLID WASTE UTILITY					
5770 - RESIDENTIAL COLLECTIONS					
560-5770-102-00 - SALARIES - ADMINISTRATIVE	15,978	\$ 14,904	\$ 16,319	\$ 8,123	\$ 17,178
560-5770-104-00 - SALARIES - SUPERVISORY	13,286	\$ 10,043	\$ 15,151	\$ 8,562	\$ 16,062
560-5770-105-00 - SALARIES - PROFESSIONAL	1,016	\$ 464	\$ 3,090	\$ 518	\$ 3,075
560-5770-106-00 - WAGES - CLERICAL	1,824	\$ 2,050	\$ 1,660	\$ 864	\$ 1,820
560-5770-108-00 - WAGES - LABOR	45,102	\$ 61,972	\$ 62,747	\$ 34,632	\$ 72,661
560-5770-112-00 - OVERTIME	275	\$ 30	\$ -	\$ 10	\$ 13
560-5770-116-00 - LONGEVITY	2,760	\$ 1,229	\$ 1,421	\$ 1,421	\$ 750
560-5770-120-00 - FICA/MEDICARE	6,040	\$ 6,809	\$ 7,802	\$ 4,088	\$ 8,534
560-5770-122-00 - RETIREMENT	10,008	\$ 2,273	\$ 14,788	\$ 7,499	\$ 15,875
560-5770-130-00 - EMPLOYEE HEALTH INSURANCE	16,227	\$ 21,778	\$ 24,449	\$ 12,181	\$ 4,968
560-5770-132-00 - WORKER'S COMP	3,614	\$ 3,934	\$ 1,789	\$ 3,542	\$ 3,542
560-5770-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ 5,951
10 - PERSONNEL SERVICES Total	116,132	\$ 125,485	\$ 149,216	\$ 81,441	\$ 150,429
560-5770-202-00 - ADMINISTRATION & OPERATIONS	939,223	\$ 1,447,256	\$ 900,579	\$ 893,518	\$ 925,800
560-5770-207-00 - PRINTING, MKTG & PUBLIC RELATI	35	\$ -	\$ 336	\$ -	\$ 336
560-5770-212-00 - FINANCIAL & ACCOUNTING	1,673	\$ 1,955	\$ 1,800	\$ 1,147	\$ 2,000
560-5770-224-00 - CHEMICAL & MEDICAL	-	\$ -	\$ 200	\$ -	\$ 200
560-5770-230-00 - UNIFORMS & APPAREL	1,182	\$ 857	\$ 1,500	\$ 796	\$ 1,500
560-5770-299-00 - OTHER CONTRACTS & SERVICES	113	\$ 62	\$ 80,000	\$ -	\$ 80,000
20 - CONTRACT & SERVICES Total	942,227	\$ 1,450,131	\$ 984,415	\$ 895,461	\$ 1,009,836
560-5770-306-00 - MOTOR VEHICLES	101	\$ 92	\$ 1,000	\$ 839	\$ 1,000
560-5770-322-00 - SAFETY & REGULATORY	762	\$ 74	\$ 1,000	\$ 17	\$ 1,000
560-5770-324-00 - CHEMICAL & MEDICAL	-	\$ -	\$ 100	\$ -	\$ 100
560-5770-332-00 - MINOR TOOLS & EQUIPMENT	370	\$ 117	\$ 500	\$ 31	\$ 500
560-5770-335-00 - GAS	2,872	\$ 5,325	\$ 4,500	\$ 2,719	\$ 4,500
560-5770-336-00 - DIESEL	1,296	\$ 1,299	\$ 3,000	\$ 930	\$ 3,000
560-5770-337-00 - TIRES - TUBES - BATTERIES	1,674	\$ 1,311	\$ 2,200	\$ 1,019	\$ 2,200
560-5770-399-00 - OTHER SUPPLIES	18	\$ 95	\$ 100	\$ 19	\$ 100
30 - MATERIALS & SUPPLIES Total	7,093	\$ 8,312	\$ 12,400	\$ 5,574	\$ 12,400
560-5770-406-00 - MOTOR VEHICLES	433	\$ 577	\$ -	\$ 1,778	\$ -
560-5770-412-00 - MACHINERY & EQUIPMENT	1,898	\$ 563	\$ 2,000	\$ 2,493	\$ 2,000
40 - MAINTENANCE & REPAIRS Total	2,332	\$ 1,140	\$ 2,000	\$ 4,271	\$ 2,000
560-5770-745-00 - COMPENS ABSENCE VARIANCE	(2,435)	\$ 2,217	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	(2,435)	\$ 2,217	\$ -	\$ -	\$ -
560-5770-904-00 - COMPUTER EQUIP & SOFTWARE	-	\$ -	\$ -	\$ -	\$ -
90 - CAPITAL OUTLAY Total	-	\$ -	\$ -	\$ -	\$ -
5770 - RESIDENTIAL COLLECTIONS Total	1,065,348	\$ 1,587,285	\$ 1,148,031	\$ 986,746	\$ 1,174,665

DEPARTMENT EXPENDITURES

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
560 - SOLID WASTE UTILITY									
5772 - COMMERCIAL COLLECTIONS									
560-5772-102-00 - SALARIES - ADMINISTRATIVE	10,598	\$	9,970	\$	10,376	\$	5,218	\$	10,947
560-5772-104-00 - SALARIES - SUPERVISORY	20,096	\$	16,867	\$	22,044	\$	11,149	\$	14,225
560-5772-108-00 - WAGES - LABOR	-	\$	-	\$	-	\$	-	\$	-
560-5772-112-00 - OVERTIME	1,052	\$	-	\$	400	\$	377	\$	418
560-5772-116-00 - LONGEVITY	634	\$	423	\$	441	\$	441	\$	486
560-5772-120-00 - FICA/MEDICARE	2,474	\$	2,086	\$	2,546	\$	1,311	\$	1,995
560-5772-122-00 - RETIREMENT	5,249	\$	978	\$	4,825	\$	2,382	\$	3,711
560-5772-130-00 - EMPLOYEE HEALTH INSURANCE	3,063	\$	2,763	\$	4,080	\$	2,061	\$	3,299
560-5772-132-00 - WORKER'S COMP	936	\$	1,593	\$	408	\$	920	\$	920
560-5772-155-00 - PAYROLL CONTINGENCY	-	\$	-	\$	-	\$	-	\$	-
10 - PERSONNEL SERVICES Total	44,102	\$	34,680	\$	45,120	\$	23,858	\$	36,001
560-5772-202-00 - ADMINISTRATION & OPERATIONS	530,525	\$	202,063	\$	530,875	\$	-	\$	545,740
560-5772-214-00 - RENTS & LEASES	3,025	\$	-	\$	7,245	\$	-	\$	7,245
560-5772-222-00 - SAFETY & REGULATORY	12,000	\$	12,000	\$	12,000	\$	6,000	\$	12,000
560-5772-299-00 - OTHER CONTRACTS & SERVICES	408	\$	-	\$	4,450	\$	-	\$	4,450
20 - CONTRACT & SERVICES Total	545,957	\$	214,063	\$	554,570	\$	6,000	\$	569,435
560-5772-745-00 - COMMERCIAL COLL-COMP ABSENC	(1,351)	\$	1,134	\$	-	\$	-	\$	-
70 - MISCELLANEOUS Total	(1,351)	\$	1,134	\$	-	\$	-	\$	-
5772 - COMMERCIAL COLLECTIONS Total	588,708	\$	249,877	\$	599,690	\$	29,858	\$	605,436

DEPARTMENT EXPENDITURES

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
560 - SOLID WASTE UTILITY									
5774 - RECYCLING									
560-5774-108-00 - WAGES - LABOR	30,880	\$	17,058	\$	34,729	\$	18,137	\$	37,958
560-5774-112-00 - OVERTIME	83	\$	73	\$	-	\$	141	\$	-
560-5774-116-00 - LONGEVITY	720	\$	-	\$	2,540	\$	3,810	\$	3,990
560-5774-120-00 - FICA/MEDICARE	2,417	\$	1,243	\$	2,973	\$	1,687	\$	3,209
560-5774-122-00 - RETIREMENT	5,116	\$	586	\$	5,635	\$	3,048	\$	5,969
560-5774-130-00 - EMPLOYEE HEALTH INSURANCE	8,581	\$	3,928	\$	9,997	\$	5,050	\$	10,784
560-5774-132-00 - WORKER'S COMP	1,375	\$	515	\$	826	\$	1,337	\$	1,337
560-5774-155-00 - PAYROLL CONTINGENCY	-	\$	-	\$	-	\$	-	\$	-
10 - PERSONNEL SERVICES Total	49,173	\$	23,403	\$	56,700	\$	33,210	\$	63,247
560-5774-210-00 - BUILDINGS & STRUCTURES	322	\$	335	\$	2,000	\$	-	\$	2,000
560-5774-214-00 - RENTS & LEASES	889	\$	-	\$	1,200	\$	-	\$	1,200
560-5774-222-00 - SAFETY & REGULATORY	-	\$	-	\$	500	\$	-	\$	500
560-5774-230-00 - UNIFORMS & APPAREL	488	\$	348	\$	1,000	\$	259	\$	1,000
560-5774-299-00 - OTHER CONTRACTS & SERVICES	29,821	\$	8,870	\$	32,000	\$	5,053	\$	32,000
20 - CONTRACT & SERVICES Total	31,521	\$	9,553	\$	36,700	\$	5,312	\$	36,700
560-5774-335-00 - GAS	252	\$	393	\$	500	\$	114	\$	500
560-5774-336-00 - DIESEL	281	\$	645	\$	-	\$	-	\$	-
560-5774-399-00 - OTHER SUPPLIES	4,963	\$	769	\$	1,000	\$	279	\$	1,000
30 - MATERIALS & SUPPLIES Total	5,496	\$	1,807	\$	1,500	\$	392	\$	1,500
560-5774-406-00 - MOTOR VEHICLES	15	\$	5	\$	100	\$	-	\$	100
560-5774-412-00 - MACHINERY & EQUIPMENT	738	\$	2,782	\$	1,000	\$	-	\$	1,000
40 - MAINTENANCE & REPAIRS Total	752	\$	2,787	\$	1,100	\$	-	\$	1,100
560-5774-745-00 - COMPENS ABSENCE VARIANCE	-	\$	736	\$	-	\$	-	\$	-
560-5774-745-00 - MOTOR VEHICLES	-	\$	-	\$	-	\$	-	\$	5,950
70 - MISCELLANEOUS Total	-	\$	736	\$	-	\$	-	\$	5,950
560-5774-912-00 - MACHINERY & EQUIPMENT	-	\$	-	\$	-	\$	-	\$	-
90 - CAPITAL OUTLAY Total	-	\$	-	\$	-	\$	-	\$	-
5774 - RECYCLING Total	86,941	\$	38,287	\$	96,000	\$	38,913	\$	108,497

DEPARTMENT EXPENDITURES

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
560 - SOLID WASTE UTILITY									
5776 - LANDFILL									
560-5776-299-00 - OTHER CONTRACTS & SERVICES	32,500	\$	-	\$	35,000	\$	-	\$	35,000
20 - CONTRACT & SERVICES Total	32,500	\$	-	\$	35,000	\$	-	\$	35,000
560-5776-399-00 - OTHER SUPPLIES	-	\$	-	\$	700	\$	-	\$	700
30 - MATERIALS & SUPPLIES Total	-	\$	-	\$	700	\$	-	\$	700
5776 - LANDFILL Total	32,500	\$	-	\$	35,700	\$	-	\$	35,700
5799 - NON-DEPARTMENTAL									
560-5799-206-00 - INSURANCE	1,348	\$	2,149	\$	3,920	\$	2,916	\$	3,920
20 - CONTRACT & SERVICES Total	1,348	\$	2,149	\$	3,920	\$	2,916	\$	3,920
560-5799-731-00 - DEPRECIATION EXPENSE	22,363	\$	22,363	\$	-	\$	-	\$	-
560-5799-735-00 - BAD DEBT EXPENSE	-	\$	-	\$	-	\$	-	\$	-
70 - MISCELLANEOUS Total	22,363	\$	22,363	\$	-	\$	-	\$	-
560-5799-800-00 - TRNSF TO GENERAL FUND	320,000	\$	320,000	\$	320,000	\$	160,000	\$	320,000
560-5799-849-00 - TRNSF OUT-OVERHEAD COSTS	1,361	\$	2,182	\$	7,279	\$	-	\$	7,279
80 - OPERATING TRANSFERS Total	321,361	\$	322,182	\$	327,279	\$	160,000	\$	327,279
560-5799-993-00 - INTEREST PAID	655	\$	234	\$	-	\$	-	\$	-
90 - CAPITAL OUTLAY Total	655	\$	234	\$	-	\$	-	\$	-
5799 - NON-DEPARTMENTAL Total	345,727	\$	346,929	\$	331,199	\$	162,916	\$	331,199

AIRPORT

FUND SUMMARY

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
580 - AIRPORT REVENUE	122,326	\$	148,913	\$	179,550	\$	70,969	\$	197,500
5780 - AIRPORT	227,787	\$	30,495	\$	116,666	\$	77,626	\$	117,390
5799 - NON-DEPARTMENTAL	55,831	\$	55,849	\$	-	\$	-	\$	-
580 - AIRPORT Total	283,618		86,344		116,666		77,626		117,390
Revenues / (Expenditures):									80,110

REVENUE SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
580 - AIRPORT					
REVENUE					
580-4333-00 - GRANT REIMBURSEMENT	4,290	-	67,500	-	67,500
430 - INTERGOVERNMENTAL Total	4,290	-	67,500	-	67,500
580-4443-00 - T-HANGAR RENTAL	79,238	107,970	74,550	53,230	92,500
580-4445-00 - LAND LEASE INCOME	21,988	22,513	26,000	8,589	26,000
580-4446-00 - AVIATION FUEL CHARGES	1,162	1,590	2,500	623	2,500
440 - FINES & FEES Total	102,387	132,073	103,050	62,441	121,000
580-4710-00 - INTEREST EARNINGS	15,649	16,840	9,000	8,528	9,000
470 - INTEREST Total	15,649	16,840	9,000	8,528	9,000
REVENUE Total	122,326	148,913	179,550	70,969	197,500

DEPARTMENT EXPENDITURES

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
580 - AIRPORT									
5780 - AIRPORT									
580-5780-102-00 - SALARIES - ADMINISTRATIVE	5,299	\$	4,985	\$	5,188	\$	2,609	\$	5,474
580-5780-104-00 - SALARIES - SUPERVISORY	2,591	\$	1,646	\$	3,353	\$	1,687	\$	3,556
580-5780-112-00 - OVERTIME	63	\$	93	\$	-	\$	271	\$	-
580-5780-116-00 - LONGEVITY	242	\$	212	\$	221	\$	221	\$	234
580-5780-120-00 - FICA/MEDICARE	627	\$	530	\$	670	\$	366	\$	709
580-5780-122-00 - RETIREMENT	1,060	\$	929	\$	1,270	\$	664	\$	1,318
580-5780-130-00 - EMPLOYEE HEALTH INSURANCE	765	\$	783	\$	1,022	\$	571	\$	1,103
580-5780-132-00 - WORKER'S COMP	252	\$	423	\$	133	\$	246	\$	246
580-5780-155-00 - PAYROLL CONTINGENCY	-	\$	-	\$	9	\$	-	\$	-
10 - PERSONNEL SERVICES Total	10,900	\$	9,601	\$	11,866	\$	6,635	\$	12,640
580-5780-206-00 - INSURANCE	3,831	\$	4,022	\$	4,200	\$	4,209	\$	4,200
580-5780-214-00 - RENTS & LEASES	2,100	\$	2,100	\$	2,100	\$	1,050	\$	2,100
580-5780-222-00 - SAFETY & REGULATORY	156	\$	1,621	\$	500	\$	-	\$	500
580-5780-244-00 - UTILITIES	3,102	\$	2,758	\$	3,800	\$	1,934	\$	3,800
580-5780-252-00 - LICENS/REGISTR/PERMITS	-	\$	-	\$	50	\$	-	\$	-
580-5780-253-00 - FUEL TANK TESTING	-	\$	3,813	\$	750	\$	975	\$	750
580-5780-254-00 - FUEL TANK INSURANCE	1,250	\$	1,524	\$	1,550	\$	1,713	\$	1,550
580-5780-299-00 - OTHER CONTRACTS & SERVICES	113	\$	116	\$	600	\$	-	\$	600
20 - CONTRACT & SERVICES Total	10,551	\$	15,954	\$	13,550	\$	9,882	\$	13,500
580-5780-410-00 - BUILDINGS & STRUCTURES	3,249	\$	136	\$	900	\$	316	\$	900
580-5780-412-00 - MACHINERY & EQUIPMENT	-	\$	69	\$	-	\$	-	\$	-
580-5780-422-00 - SAFETY & REGULATORY	-	\$	-	\$	850	\$	-	\$	850
580-5780-424-00 - CHEMICAL & MEDICAL	-	\$	-	\$	-	\$	-	\$	-
580-5780-440-00 - RUNWAYS & TAXIWAYS	2,271	\$	1,136	\$	8,000	\$	60,794	\$	8,000
580-5780-457-00 - FUEL TANK / PUMP REPAIRS	8,916	\$	3,599	\$	5,000	\$	-	\$	5,000
40 - MAINTENANCE & REPAIRS Total	14,436	\$	4,940	\$	14,750	\$	61,110	\$	14,750
580-5780-502-00 - DUES & SUBSCRIPTIONS	-	\$	-	\$	1,500	\$	-	\$	1,500
50 - STAFF DEV & TRAINING Total	-	\$	-	\$	1,500	\$	-	\$	1,500
580-5780-745-00 - COMPENS ABSENCE VARIANCE	-	\$	-	\$	-	\$	-	\$	-
70 - MISCELLANEOUS Total	-	\$	-	\$	-	\$	-	\$	-
580-5780-911-00 - CONTR/PROJ IMPROVEMENT	191,900	\$	-	\$	75,000	\$	-	\$	75,000
90 - CAPITAL OUTLAY Total	191,900	\$	-	\$	75,000	\$	-	\$	75,000
5780 - AIRPORT Total	227,787	\$	30,495	\$	116,666	\$	77,626	\$	117,390

**LOCKHART ECONOMIC
DEVELOPMENT CORP.**

FUND SUMMARY

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid- Year Actuals	FYE 2026 Budget
800 - LOCKHART ECO DEV CORP					
REVENUE	9,358,000	1,879,462	1,234,140	997,565	\$ 1,969,335
5199 - LOCKHART ECONOMIC DEVELOPMENT	400,700	299,416	1,171,498	189,975	\$ 1,154,053
5200 - DOWNTOWN AND TOURISM	-	-	-	-	\$ 183,060
5202 - VISITOR CENTER	-	-	-	-	\$ 162,000
800 - LOCKHART ECO DEV CORP Total	400,700	299,416	1,171,498	189,975	\$ 1,499,113
					Revenues / (Expenditures): \$ 470,222

**FYE 2026
WORKING BUDGET**

REVENUE SUMMARY

	FYE 2023 Actual		FYE 2024 Actual		FYE 2025 Amended Budget		FYE 2025 Mid-Year Actuals		FYE 2026 Budget
800 - LOCKHART ECO DEV CORP									
REVENUE									
800-4150-00 - SALES TAXES	1,356,263	\$	1,504,970	\$	1,155,000	\$	845,472	\$	1,653,815
414 - OTHER TAXES Total	1,356,263	\$	1,504,970	\$	1,155,000	\$	845,472	\$	1,653,815
800-4601-00 - LEASE INCOME	91,406	\$	30,469	\$	73,140	\$	-	\$	-
460 - LEASES & RENTS Total	91,406	\$	30,469	\$	73,140	\$	-	\$	-
800-4710-00 - INTEREST EARNINGS	116,777	\$	344,023	\$	6,000	\$	152,093	\$	162,520
470 - INTEREST Total	116,777	\$	344,023	\$	6,000	\$	152,093	\$	162,520
800-4805-00 - OTHER SOURCES	2,436	\$	-	\$	-	\$	-	\$	-
800-4806-00 - SALE OF ASSETS	-	\$	-	\$	-	\$	-	\$	-
800-4880-00 - S/T LOAN REVENUES	-	\$	-	\$	-	\$	-	\$	-
800-4890-00 - OTHER MISC REVENUE	-	\$	-	\$	-	\$	-	\$	-
800-4895-00 - CONTRIBUTED CAPITAL	199,085	\$	-	\$	-	\$	-	\$	-
480 - MISCELLANEOUS Total	201,521	\$	-	\$	-	\$	-	\$	-
800-4922-00 - TRNSF FROM INDUSTRIAL FOUN	14,039	\$	-	\$	-	\$	-	\$	-
800-4982-00 - TRNSF FR 2020 BOND ISSUE	7,540,313	\$	-	\$	-	\$	-	\$	-
800-4983-00 - TRNSF OF ASSET FROM GOVT	37,681	\$	-	\$	-	\$	-	\$	-
800-4984-00 - TRNSF FR GENERAL FUND	-	\$	-	\$	-	\$	-	\$	103,000
800-4985-00 - TRNSF FR HOT FUND	-	\$	-	\$	-	\$	-	\$	50,000
490 - OP TRANSFERS & OTHER RE Total	7,592,033	\$	-	\$	-	\$	-	\$	153,000
REVENUE Total	9,358,000	\$	1,879,462	\$	1,234,140	\$	997,565	\$	1,969,335

**FYE 2026
WORKING BUDGET**

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
800 - LOCKHART ECO DEV CORP					
5199 - LOCKHART ECONOMIC DEVELOPMENT					
800-5199-102-00 - SALARIES-ADMINISTRATIVE	-	\$ 32,799	\$ 116,600	\$ 57,477	\$ 120,591
800-5199-106-00 - WAGES-CLERICAL	-	\$ 1,748	\$ 61,300	\$ -	\$ 54,340
800-5199-116-00 - LONGEVITY	-	\$ -	\$ 516	\$ -	\$ 150
800-5199-120-00 - FICA/MEDICARE	-	\$ 2,651	\$ 25,620	\$ 4,607	\$ 13,853
800-5199-122-00 - RETIREMENT	-	\$ 4,687	\$ 27,360	\$ 8,390	\$ 25,768
800-5199-130-00 - EMPLOYEE HEALTH INSURAN	-	\$ 4,045	\$ 18,338	\$ 5,168	\$ 22,026
800-5199-132-00 - WORKER'S COMP	541	\$ 306	\$ 440	\$ 416	\$ 420
800-5199-150-00 - CAR ALLOWANCE	-	\$ 2,000	\$ 7,200	\$ 3,000	\$ 6,000
800-5199-155-00 - PAYROLL CONTINGENCY	-	\$ -	\$ -	\$ -	\$ -
800-5199-160-00 - SALARY REIMBURSEMENT	107,013	\$ 25,077	\$ -	\$ -	\$ -
10 - PERSONNEL SERVICES Total	107,554	\$ 73,314	\$ 257,374	\$ 79,058	\$ 243,148
800-5199-202-00 - ADMINISTRATION & OPERATI	4,890	\$ -	\$ -	\$ -	\$ -
800-5199-204-00 - LEGAL	13,606	\$ 13,272	\$ 15,000	\$ 4,989	\$ 15,000
800-5199-206-00 - INSURANCE	-	\$ -	\$ 1,500	\$ 659	\$ 1,500
800-5199-207-00 - PRINTING, MKTG & PUBLIC RI	14,094	\$ 702	\$ 7,500	\$ 337	\$ 10,000
800-5199-212-00 - FINANCIAL & ACCOUNTING	3,301	\$ 3,858	\$ 3,500	\$ -	\$ 2,250
800-5199-214-00 - RENTS & LEASES	10,045	\$ 5,503	\$ 32,000	\$ 9,394	\$ 32,000
800-5199-218-00 - COMPUTER EQUIP & SOFTW/	5,000	\$ 3,948	\$ 10,000	\$ 3,320	\$ 10,000
800-5199-226-00 - RADIO & COMMUNICATIONS	4,355	\$ 3,789	\$ 4,750	\$ 1,994	\$ 4,750
800-5199-240-00 - POSTAGE & SHIPPING	28	\$ 56	\$ 100	\$ 29	\$ 100
800-5199-244-00 - UTILITIES	3,095	\$ 3,337	\$ -	\$ 1,862	\$ -
800-5199-299-00 - OTHER CONTRACTS & SERVI	63,794	\$ 23,659	\$ 57,500	\$ 21,947	\$ 30,000
20 - CONTRACT & SERVICES Total	122,209	\$ 58,123	\$ 131,850	\$ 44,532	\$ 105,600
800-5199-302-00 - OFFICE	78	\$ 220	\$ 2,000	\$ 1,375	\$ 2,000
800-5199-303-00 - PROMOTIONAL & MKT SUPPL	100	\$ 189	\$ 1,000	\$ 108	\$ 1,000
800-5199-304-00 - COMPUTER EQUIP & SOFTW/	240	\$ 2,831	\$ 1,000	\$ 184	\$ 1,000
30 - MATERIALS & SUPPLIES Total	418	\$ 3,241	\$ 4,000	\$ 1,667	\$ 4,000
800-5199-408-00 - GROUNDS & LANDSCAPING	-	\$ -	\$ 1,200	\$ -	\$ 1,200
800-5199-410-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ 1,000	\$ -	\$ 1,000
800-5199-411-00 - PROPERTY TAXES	17,648	\$ -	\$ -	\$ -	\$ -
40 - MAINTENANCE & REPAIRS Total	17,648	\$ -	\$ 2,200	\$ -	\$ 2,200
800-5199-500-00 - TRAVEL & TRAINING	4,753	\$ 1,417	\$ 10,000	\$ 7,281	\$ -
800-5199-502-00 - DUES & SUBSCRIPTIONS	6,655	\$ 6,465	\$ 3,500	\$ 6,321	\$ 3,500
800-5199-504-00 - EDUCATION/TRAINING MATEI	-	\$ -	\$ -	\$ -	\$ 800
800-5199-506-00 - CERTIFICATION & LICENSING	-	\$ -	\$ -	\$ -	\$ 3,750
800-5199-508-00 - MTGS-SEMINARS-CONFEREN	-	\$ -	\$ -	\$ -	\$ 6,130
800-5199-510-00 - TRANSPORTATION & LODGIN	-	\$ -	\$ -	\$ -	\$ 8,100
50 - STAFF DEV & TRAINING Total	11,408	\$ 7,882	\$ 13,500	\$ 13,603	\$ 22,280

**FYE 2026
WORKING BUDGET**

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
800 - LOCKHART ECO DEV CORP					
800-5199-700-00 - PROSPECT HOSTING	43	\$ 218	\$ 3,000	\$ -	\$ 3,000
800-5199-702-00 - BUSINESS IMPROVEMENT GF	31,500	\$ 10,500	\$ 50,000	\$ -	\$ 50,000
800-5199-702-01 - ENGINEERING, SURV & PLATN	151	\$ -	\$ -	\$ -	\$ -
800-5199-704-00 - ECONOMIC DEVELOPMENT	-	\$ -	\$ 242,709	\$ -	\$ 321,020
800-5199-704-02 - ECO DEV-FASHION GLASS	-	\$ -	\$ -	\$ 356	\$ -
800-5199-704-03 - ECO DEV-PURE CASTINGS 11	-	\$ 2,037	\$ -	\$ -	\$ -
800-5199-704-04 - ECO DEV-PURE CASTINGS 11	-	\$ 5,489	\$ -	\$ -	\$ -
800-5199-704-05 - ECO DEV-HILL COUNTRY FW	-	\$ -	\$ -	\$ -	\$ -
800-5199-704-11 - ECO DEV - MILL SCALE	-	\$ 36,462	\$ -	\$ -	\$ -
800-5199-730-00 - MISC OTHER EXPENSES	999	\$ 99	\$ 10,000	\$ -	\$ 10,000
800-5199-731-00 - WORKFORCE DEVELOPMENT	-	\$ -	\$ 50,000	\$ 979	\$ 50,000
800-5199-745-00 - COMPENS ABSENCE VARIAN	-	\$ 1,587	\$ -	\$ -	\$ -
70 - MISCELLANEOUS Total	32,693	\$ 56,391	\$ 355,709	\$ 1,336	\$ 434,020
800-5199-800-00 - TRNSF TO GEN FUND	63,979	\$ 63,979	\$ 67,865	\$ 33,942	\$ 64,000
800-5199-802-00 - TRNSF TO I&S DEBT SVC FUN	3,298	\$ -	\$ -	\$ -	\$ -
80 - OPERATING TRANSFERS Total	67,277	\$ 63,979	\$ 67,865	\$ 33,942	\$ 64,000
800-5199-877-00 - FLNB NOTE	5,402	\$ 2,741	\$ 28,000	\$ -	\$ -
800-5199-879-00 - SOUTHSIDE BANK (PROMOG)	-	\$ -	\$ -	\$ -	\$ -
800-5199-880-00 - 2020 REVENUE BOND DEBT P	36,092	\$ 33,745	\$ 136,000	\$ 15,838	\$ 28,805
87 - DEBT SERVICE Total	41,494	\$ 36,486	\$ 164,000	\$ 15,838	\$ 28,805
800-5199-903-00 - ENGINEERING DESIGN	-	\$ -	\$ 10,000	\$ -	\$ 10,000
800-5199-910-00 - BUILDINGS & STRUCTURES	-	\$ -	\$ -	\$ -	\$ 75,000
800-5199-911-00 - CONSTR/PROJECT IMPROVEI	-	\$ -	\$ 165,000	\$ -	\$ 165,000
90 - CAPITAL OUTLAY Total	-	\$ -	\$ 175,000	\$ -	\$ 250,000
5199 - LOCKHART ECONOMIC DEVELOPMENT Total	400,700	\$ 299,416	\$ 1,171,498	\$ 189,975	\$ 1,154,053

**FYE 2026
WORKING BUDGET**

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
800 - LOCKHART ECO DEV CORP					
5200 - DOWNTOWN AND TOURISM					
800-5200-102-00 - SALARIES - ADMINISTRATIVE	-	\$ -		\$ -	\$ 85,000
800-5200-104-00 - SALARIES - SUPERVISORY	-	\$ -		\$ -	\$ -
800-5200-116-00 - LONGEVITY	-	\$ -		\$ -	\$ 100
800-5200-120-00 - FICA/MEDICARE	-	\$ -		\$ -	\$ 6,962
800-5200-122-00 - RETIREMENT	-	\$ -		\$ -	\$ 12,949
800-5200-130-00 - EMPLOYEE HEALTH INSURAN	-	\$ -		\$ -	\$ 11,002
800-5200-132-00 - WORKER'S COMP	-	\$ -		\$ -	\$ 197
800-5200-150-00 - CAR ALLOWANCE	-	\$ -		\$ -	\$ 6,000
10 - PERSONNEL SERVICES Total	-	\$ -		\$ -	\$ 122,210
800-5200-204-00 - LEGAL	-	\$ -		\$ -	\$ 5,000
800-5200-207-00 - PRINTING, MKTG & PUBLIC RI	-	\$ -		\$ -	\$ 7,000
800-5200-212-00 - FINANCIAL & ACCOUNTING	-	\$ -		\$ -	\$ 2,250
800-5200-214-00 - RENTS & LEASES	-	\$ -		\$ -	\$ -
800-5200-218-00 - COMPUTER EQUIP & SOFTW/	-	\$ -		\$ -	\$ 20,000
800-5200-226-00 - RADIO & COMMUNICATIONS	-	\$ -		\$ -	\$ 1,200
800-5200-240-00 - POSTAGE & SHIPPING	-	\$ -		\$ -	\$ 400
800-5200-299-00 - OTHER CONTRACTS & SERVI	-	\$ -		\$ -	\$ 10,000
20 - CONTRACT & SERVICES Total	-	\$ -		\$ -	\$ 45,850
800-5200-302-00 - OFFICE	-	\$ -		\$ -	\$ 5,000
800-5200-303-00 - PROMOTIONAL & MKT SUPPLI	-	\$ -		\$ -	\$ -
800-5200-304-00 - COMPUTER EQUIP & SOFTW/	-	\$ -		\$ -	\$ 5,000
30 - MATERIALS & SUPPLIES Total	-	\$ -		\$ -	\$ 10,000
800-5200-700-00 - GOODWILL	-	\$ -	\$ -	\$ -	\$ 5,000
70 - MISCELLANEOUS Total	-	\$ -	\$ -	\$ -	\$ 5,000
5200 - DOWNTOWN AND TOURISM Total	-	\$ -	\$ -	\$ -	\$ 183,060

**FYE 2026
WORKING BUDGET**

DEPARTMENT EXPENDITURES

	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Amended Budget	FYE 2025 Mid-Year Actuals	FYE 2026 Budget
800 - LOCKHART ECO DEV CORP					
5202 - VISITOR CENTER					
800-5202-214-00 - RENTS & LEASES			\$ -	\$ -	\$ 32,000
800-5202-218-00 - COMPUTER EQUIP & SOFTWARE			\$ -	\$ -	\$ 20,000
20 - CONTRACT & SERVICES Total			\$ -	\$ -	\$ 52,000
800-5202-303-00 - PROMOTIONAL & MKT SUPPLIES			\$ -	\$ -	\$ 10,000
30 - MATERIALS & SUPPLIES Total			\$ -	\$ -	\$ 10,000
800-5202-730-00 - MISC OTHER EXPENSES					\$ 100,000
70 - MISCELLANEOUS Total					\$ 100,000
5202 - VISITOR CENTER Total			\$ -	\$ -	\$ 162,000

BUDGET POLICY

**CITY OF LOCKHART
BUDGET POLICY**

Fiscal Year

The fiscal year of the City begins on October 1 and ends on September 30.

Submission of Budget

Each department will submit its budget requirements to the City Manager for review and approval.

On or before August 1 of each year, the City Manager will submit to the City Council, and file with the City Secretary, a budget for the ensuing fiscal year.

The City Manager will include a budget message as a part of the annual budget which will outline the proposed financial plan of the City, describe the important features of the budget, indicate any major changes from the current year in programs, and include such other material as the City Manager deems desirable.

Budget Composition

The budget will provide a complete financial plan of all City funds. It will show in detail all estimated income, the proposed property tax levy, and all proposed expenditures including debt service.

Budgetary accounting is maintained on a line-item basis. The budget is controlled at the department level. Capital projects are controlled at the project level.

The budget will be arranged to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year.

The total of the proposed expenditures will not exceed the total of estimated income.

Notice and Hearing

After the proposed budget is filed with the City Secretary, the City Council will have published in one or more newspapers of general circulation in the City, a general summary of the budget and a notice stating:

The time and place where copies of the budget are available for inspection by the public.

The time and place, not less than 15 days after such publication, for a public hearing before the City Council on the budget.

After the public hearing, City Council may adopt the budget with or without amendment. In amending the budget before adoption, it may add or decrease

programs or amounts, and may delete or decrease any programs or amounts, provided that no amendment to the budget will increase the authorized expenditures to an amount greater than the total of estimated income.

City Council

Adoption of the budget will constitute appropriations from the funds indicated and will constitute a levy of the property tax adopted.

The City Council will, by ordinance, adopt the budget on or before the twentieth day of the last month of the fiscal year currently ending.

If Council fails to adopt the budget by this date, amounts appropriated for current operations for the current fiscal year will be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until Council adopts a budget for the ensuing fiscal year.

Budget Revisions

At any time during the fiscal year the City Manager may transfer, without budget amendment, part or all of any unencumbered appropriation balance among line items or programs within a department and, upon written request by the City Manager, the City Council may transfer, without budget amendment, part or all of any unencumbered appropriation balance within any City fund from one department to another.

For more information on the City’s financial policies and ordinances, see the Code of Ordinances link at

https://library.municode.com/tx/lockhart/codes/code_of_ordinances?nodeId=COORLOT

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INVESTMENT POLICY

CITY OF LOCKHART INVESTMENT POLICY For Fiscal Year 2025-26

I. POLICY

It is the policy of the City of Lockhart (hereinafter the “City”) that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue for City funds. The City’s investment portfolio shall be designed and managed in a manner designed to provide safety and security of principal invested, provide for adequate liquidity to meet cash flow needs, utilize diversification to lower risk, be responsive to public trust, and to remain in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- * Safety and preservation of principal,
- * Maintenance of sufficient liquidity to meet operating needs,
- * Diversification of investments,
- * Public trust in prudent investment activities, and
- * Optimization of interest earnings on the portfolio

II. PURPOSE

The purpose of this investment policy is to comply with Chapter 2256 of the Government Code (“Public Funds Investment Act”), which requires each governmental entity to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City’s funds.

III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City. These funds are accounted for in the City’s Comprehensive Annual Financial Report (CAFR) and include:

- General Fund,
- Special Revenue Funds,
- Capital Projects Funds,
- Enterprise Funds,

- Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately,
- Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately, and
- Any new fund created by the City, unless specifically exempted from this Policy by the City or by law.

The City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the City by outside agencies under retirement and deferred compensation programs.

IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with five primary objectives, listed in order of priority: **safety, liquidity, diversification, public trust, and yield, expressed as an optimization of interest earnings.** The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City shall maintain a comprehensive cash management program, which includes collection of account receivables, payments to vendors in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies to insure maximum cash availability and maximum earnings on short-term investment of idle cash.

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- Credit Risk – The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, by:
 - Limiting investments to the safest types of investments
 - Pre-qualifying the financial institutions and broker/dealers with which the City will do business
- Interest Rate Risk – the City will minimize the risk that interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates, by:
 - Structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity.

- Investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds.
- Diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in shares of local government investment pools or money market mutual funds that offer same-day liquidity. In addition, a portion of the portfolio will consist of securities with active secondary or resale markets.

Diversification

Diversification of investments within the portfolio by type, maturity and market sector and using a number of broker/dealers so that potential losses from individual issuers will be minimized.

Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

Yield (Optimization of Interest Earnings)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

V. RESPONSIBILITY AND CONTROL

Legal Limitations, Responsibilities and Authority

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, of the Texas Government Code, (the "Act"). The Act is attached as Exhibit A. All investments will be made in complete accordance with this statute.

Delegation of Authority

In accordance with the Act, the City Council designates the City Manager, Assistant City Manager, the Finance Director and Controller as the City's Investment Officers. An Investment Officer is authorized to execute investment transactions on behalf of the City. No person may engage in an investment

transaction or the management of City funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to the investing officers is effective until rescinded by the City Council.

Quality and Capability of Investment Management

The City shall provide periodic training in investments for the designated investment officers and other investment personnel through courses and seminars offered by professional organizations, associations, and other independent sources to insure the quality and capability of investment management in compliance with the Act.

Training Requirement

In accordance with the Act, designated Investment Officers shall attend an investment training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date and shall receive not less than 8 hours of instruction relating to investment responsibilities. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. The investment training session shall be provided by an approved independent source. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include specific Public Funds Investment Act training associated with educational programs, workshops, seminars and conference sponsored by, but not limited to, the following entities: the Texas Municipal League (TML), International City Managers Association (ICMA) Government Finance Officers of Texas (GFOAT) and the Government Treasurers Association of Texas (GTOT). The City of Lockhart may not utilize investment training provided by or sponsored by any business organization with whom the City may engage in an investment transaction.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following areas:

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for telephone (voice) transactions for investments and wire transfers.
- Development of a wire transfer agreement with the depository bank or third-party custodian.

Prudence

The standard of prudence to be applied by the Investment Officers shall be the “prudent investor rule. This rule states that “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.” In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the City’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved investment policy of the City.

Indemnification

The Investment Officers, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment’s credit risk or market price changes, provided that these deviations are reported immediately, and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An Investment Officer of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

VI. SUITABLE AND AUTHORIZED INVESTMENTS

City funds governed by this policy may be invested in the instruments described below, all of which are authorized by the Act. Investment of City funds in any instrument or security not authorized for investment under the Act is prohibited. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

Authorized Investments

1. Obligations of the United States of America, its agencies and instrumentalities.
2. Certificates of Deposit issued by a bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas, or by a savings and loan association or a savings bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas and that is guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner and amount provided by law for deposits of the City.
3. Fully collateralized direct repurchase agreements and reverse repurchase agreements with a defined termination date, not to exceed 120 days to maturity, secured by obligations of the United States or its agencies and instrumentalities. These shall be pledged to the City, held in the City's name, and deposited at the time the investment is made with the City or with a third party selected and approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Bond Market Master Repurchase Agreement must be signed by the bank/dealer prior to investment in a repurchase agreement. All repurchase agreement transactions will be on a delivery vs. payment basis. Securities received for repurchase agreements must have a market value greater than or equal to 102 percent at the time funds are disbursed.
4. Money Market Mutual funds that are 1) no-load, 2) registered and regulated by the Securities and Exchange Commission, 3) have a dollar weighted average stated maturity of 90 days or less, 4) rated AAA by at least one nationally recognized rating service, and 5) seek to maintain a net asset value of \$1.00 per share.
5. Local government investment pools, which 1) meet the requirements of Chapter 2256.016 of the Public Funds Investment Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the City Council.

Investments will be monitored on a monthly basis for any loss of required minimum rating and all prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating.

Investments Not Authorized

Investments including interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, collateralized mortgage obligations with an inverse floating interest rate or a maturity date of over 10 years are strictly prohibited.

VII. INVESTMENT PARAMETERS

Maximum Maturities

The longer the maturity of investments, the greater their price volatility, therefore, it is the City’s policy to concentrate its investment portfolio in shorter-term securities to limit principal risk caused by changes in interest rates.

The City attempts to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than three (3) years from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

Because no secondary market exists for repurchase agreements, the maximum maturity shall be 120 days except in the case of a flexible repurchase agreement for bond proceeds. The maximum maturity for such an investment shall be determined in accordance with project cash flow projections and the requirements of the governing bond ordinance.

The composite portfolio will have a weighted average maturity of 365 days or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security.

Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector (excluding U.S. Treasury securities and certificates of deposit that are fully insured and collateralized in accordance with state and federal law),
- Limiting investment in investments that have higher credit risks (example: commercial paper),
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

The following maximum limits, by instrument, are established for the City’s total portfolio:

1. U.S. Treasury Securities.....	100%
2. Agencies and Instrumentalities	not to exceed 50%
3. Fully insured or collateralized CD’s.....	not exceed 50%
4. Repurchase Agreements*	80%
5. Money Market Mutual Funds	60%
6. Authorized Local Government Investment Pools	100%

*Excluding flexible repurchase agreements for sweep accounts and/or bond proceeds investments

VIII. SELECTION OF BANKS AND DEALERS

Depository

At least every five (5) years a Depository shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP). The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide requested information or financial statements for the periods specified.
- The ability to meet all requirements in the banking RFP.
- Complete response to all required items on the bid form
- Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The credit worthiness and financial stability of the bank.

Authorized Brokers/Dealers

The City shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions authorized to engage in securities transactions with the City. Those firms that request to become qualified bidders for securities transactions will be required to provide, 1) a completed broker/dealer questionnaire that provides information regarding creditworthiness, experience and reputation, and 2) a certification stating the firm has received, read and understood the City's investment policy and agree to comply with the policy. Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories. All investment providers, including financial institutions, banks, money market mutual funds, and local government investment pools, must sign a certification acknowledging that the organization has received and reviewed the City's investment policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's policy.

Competitive Bids

It is the policy of the City to require competitive bidding for all individual security purchases and sales except for: a) transactions with money market mutual funds and local government investment pools and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution. The Finance Director shall develop and maintain procedures for ensuring a competition in the investment of the City's funds.

Delivery vs. Payment

Securities shall be purchased using the **delivery vs. payment** method, except for, investment pools and mutual funds. Funds will be released after notification that the purchased security has been received.

IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

Safekeeping and Custodian Agreements

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the City shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third-party custodian designated by the City and pledged to the City as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by the depository bank's trust department, a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third-party bank approved by the City.

Collateral Policy

Consistent with the requirements of the Public Funds Collateral Act, Chapter 2257, Texas Government Code, it is the policy of the City to require full collateralization of all City funds on deposit with a depository bank, other than investments. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the City may require a higher level of collateralization for certain investment securities. Securities pledged as collateral shall be held by an independent third party with whom the City has a current custodial agreement. The Finance Director is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate.

Collateral Defined

The City shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities,
- Direct obligations of the state of Texas or its agencies and instrumentalities,
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent with a remaining maturity of ten (10) years or less,
- A surety bond issued by an insurance company rated as to investment quality by a nationally recognized rating firm not less than A, and
- A letter of credit issued to the City by the Federal Home Loan Bank

Subject to Audit

All collateral shall be subject to inspection and audit by the Finance Director or the City's independent auditors.

X. PERFORMANCE

Performance Standards

The City's investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the City.

Performance Benchmark

It is the policy of the City to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the City shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a quarterly basis on all securities owned and compared to current book value. The City's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U.S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days.

XI. INVESTMENT STRATEGY

From an overall basis, the City intends to follow a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal, and
- Cash flow needs of the City require that the investment be liquidated.

The City of Lockhart maintains one investment portfolio in which all funds under the City's control are pooled for investment purposes. Within the pooled portfolio are different fund components, each having an investment strategy as described below:

1. Investment strategies for maintenance & operating funds are to assure that anticipated cash flows are matched with adequate investment maturities to maintain sufficient liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. This may be accomplished by purchasing quality, short-term securities or certificates of deposit in a laddered structure or utilizing authorized money market mutual funds or investment pools that function as money market mutual funds. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each security.
2. Investment strategies for the debt service funds shall have as the primary objective the assurance of investment liquidity to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated maturity date that exceeds the debt service payment date.

3. Investment strategies for general reserve and debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Securities should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to medium term maturities.
4. Investment strategies for capital improvement, construction or special projects funds will have as their primary objective the assurance that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include highly liquid securities and investments to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date.

XII. REPORTING

Methods

The Investment Officer shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- A listing of the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Statement of compliance of the City's investment portfolio with state law and the investment strategy and policy approved by the City Council.

An independent auditor will perform a formal annual review of the quarterly reports with the results reported to the governing body.

Monitoring Market Value

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source and disclosed to the governing body quarterly in a written report.

XIII. INVESTMENT POLICY ADOPTION

The City's investment policy shall be adopted by resolution of the City Council. It is the City's intent to comply with state laws and regulations. The City's investment policy shall be subject to revisions consistent with changing laws, regulations, and needs of the City. The City Council shall adopt a resolution stating that it has reviewed the policy and investment strategies annually, approving any changes or modifications.

FINANCIAL POLICY



CITY OF LOCKHART,
TEXAS

FINANCIAL POLICY

Adopted 02/01/2022

Revised 09/02/2025

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Introduction

The city has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public infrastructure systems. In these times of major changes in federal and state policies toward local government the city needs to ensure that it is capable of adequately funding and providing those government services desired by the community. Ultimately, the city's reputation and success will depend on the public's awareness and acceptability of the management and delivery of these services.

These principles are to establish guidelines for the city's overall fiscal planning and management. They are intended to foster and support the continued financial strength and stability of the City of Lockhart. These principles are broad, timeless statements of the financial position the city seeks to attain:

- To deliver quality services in an affordable, efficient, and cost-effective manner while providing full value for each citizen's tax dollar.
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in the City of Lockhart.
- To have the ability to withstand local and regional economic fluctuations; to adjust to changes in the service requirements of our community; and to respond to changes in Federal and State priorities and funding as they affect the city's citizens.
- To maintain a high bond credit rating to ensure the city's access to the bond markets and to provide assurance to the city's taxpayers that the city government is well managed and financially sound.

By following these principles, the City can enhance their financial health as well as its image and credibility. To achieve these goals as the City of Lockhart continues to grow and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial principles. Policy changes will be needed as the city continues to grow and become more diverse and complex in the services it provides to its citizens.

Policy 1

Fiscal Planning and Budgeting

Fiscal planning refers to the process of identifying resources and allocating those resources among numerous and complex competing purposes. The primary vehicle for this planning is the preparation, monitoring and analysis of the city's budget. It is increasingly important to incorporate a long-term perspective and to monitor the performance of the programs competing to receive funding.

- 1.01 The City Manager shall submit to the City Council a proposed annual budget, based on Council's established goals, and shall execute the budget as finally adopted, pursuant to Article 9, Section 9.10 of the City of Lockhart Charter. The city will budget revenues and expenditures on the basis of a fiscal year which begins October 1 and ends on the following September 30. The City Council shall adopt the budget for the following fiscal year no later the beginning of each fiscal year, or as soon thereafter as practical.
- 1.02 The city will prepare a budget in accordance with Government Finance Officers Association policies and best practices. The proposed budget will contain the following:
 - a) Revenue estimates by major category, by fund;
 - b) Expenditure estimates by program levels and major expenditure category, by fund;
 - c) Debt service, by issue, detailing principal and interest amounts;
 - d) Proposed personnel staffing levels;
 - e) A schedule of capital projects;
 - f) Any additional information, data, or analysis requested of management by the CityCouncil.
- 1.03 The city maintains its financial records in accordance with accounting principles generally accepted in the United States of America known as GAAP. The City's budget is prepared on a modified accrual basis in accordance with GAAP.
- 1.04 The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues. Funds will pay the indirectcost charges for services provided by another fund. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, or useexternal borrowing for operational requirements. The budget will incorporate the best available estimates of revenues and expenditures.
- 1.05 A system will be used to facilitate position control. The number of full-time and regular part-time employees on the payroll shall not exceed the total number of positions authorized by the City Council.
- 1.06 Performance management will be utilized in the budget process to insure alignment

with Council goals and organization strategic efforts. The City will make the best effort to use performance data when available.

- 1.07 Ideas for improving the efficiency and effectiveness of the city's programs and the productivity of its employees will be considered during the budget process.
- 1.08 Unspent appropriations for significant capital programs and major projects will be considered for reappropriation in the subsequent fiscal year. Such carryover of appropriation shall be included in the proposed budget.
- 1.10 The city shall establish appropriate management controls to monitor expenditure budgets to ensure they do not exceed authorizations. For operating budgets, this control shall be exercised at the department/fund level. For capital budgets, this control shall be at the administrative level (City Manager).
- 1.11 A quarterly report on the status of the General Fund budget and trends will be prepared and presented to the City Council within 45 days of the end of each quarter.
- 1.14 If a deficit is projected during the course of a fiscal year, the city will take steps to reduce expenditures, increase revenues or, if a deficit is caused by an emergency, consider using the Unassigned Fund Balances. The City Manager may institute a cessation during the fiscal year on hirings, promotions, transfers, capital equipment purchases, and capital projects. Such action will not be taken arbitrarily or without knowledge of the City Council.
- 1.15 A policy will be maintained that provides for levels of approval by the City Manager and/or Council. The policy will address the transfer of expenditure authority between funds, transfer of expenditure authority over base amounts, transfer of expenditure authority to and from personnel, contractual, commodities or capital outlay accounts, transfer of expenditure authority between capital projects, and transfer of expenditure authority to or from debt service accounts.

Policy 2

Fund Balance

Fund balance is an important indicator of the city's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow the city to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

- 2.01 In an effort to ensure the continuance of sound financial management of public resources, the City of Lockhart's Unassigned Fund Balances will be maintained to provide the city with sufficient working capital and a comfortable margin of safety to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

This policy establishes the amounts the city will strive to maintain in its General, Electric, Water, Wastewater, and Solid Waste Fund balances, the conditions under which fund balances may be spent, and the method by which fund balances will be restored. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

- 2.02 It is the intent of the city to limit use of Unassigned Fund balances to address unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow time for the city to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.

- 2.03 The Council shall establish and maintain fund balances as follows:

1. General Fund: no less than 25% of budgeted operating expenditures and outgoing transfers, and
2. Enterprise Funds: (Electric, Water, Wastewater and Solid Waste) no less than 4 months (120 days) of budgeted expenditures.

- 2.04 Replenishing Deficiencies - When fund balance falls below the 25% level, the City will replenish shortages/deficiencies within the same year. According to GFOA guidelines, 17% is considered a minimal level of fund balance, but the City considers a balance of less than 22% to be a cause for concern, barring unusual or deliberate circumstances.

- 2.05 Surplus fund balance - Should unassigned fund balance of the general fund ever exceed the maximum 25% level, the City will consider such fund balance surpluses for

one-time expenditures that are nonrecurring in nature, and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

2.06 In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

- (1) To fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits.
- (2) Increase fund balances to fund future capital projects.
- (3) One-time expenditures that are nonrecurring in nature or which will not require additional future expense outlays for maintenance, additional staffing, or other recurring expenditures that cannot be funded through current revenues.
- (4) Technology improvements to enhance productivity or customer service.

2.07 The Chief Financial Officer is authorized to classify available fund balance for specific purposes in accordance with Governmental Accounting Standards Board Statement #54. It is the policy of the city that expenditures for which more than one category of fund balance could be used, that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Policy 3

Expenditure Control

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements and policies and procedures set forth by the city.

- 3.01 Expenditures will be controlled by an annual appropriated budget at the department/fundlevel. The City Council shall establish appropriations through the budget process. The Council may transfer these appropriations as necessary through the budget amendment process. Written procedures will be maintained for administrative approval and processing of certain budget transfers within funds.
- 3.02 Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental appropriation budget. It is the responsibility of these department heads to immediately notify the city's Finance Department and the City Manager of any circumstances that could result in a departmental appropriation being exceeded.
- 3.03 The city will maintain a purchasing system that provides needed commodities and services in a timely manner to avoid interruptions in the delivery of services. All purchases shall be made in accordance with the city's purchasing policies, guidelines and procedures and applicable state and federal laws. The city will endeavor to obtain supplies, equipment and services that provide the best value.
- 3.04 The city will endeavor to make all payments within the established terms.

Policy 4

Revenues and Collections

In order to provide funding for service delivery, the city must have reliable revenue sources. These revenues must be assessed and collected equitably, timely, and efficiently.

- 4.01 The city's goal is a diversified revenue base.
- 4.02 The city will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:
- a) Periodically conducting a cost-of-service study to determine if all allowable fees are being properly calculated and set at an appropriate level.
 - b) Establishing new charges and fees as appropriate and as permitted by law.
 - c) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
 - d) Aggressively collecting all revenues, late penalties, and related interest.
- 4.03 The city shall maintain high collection rates for all revenues by monitoring monthly receivables. The city shall follow aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the city.
- a) The city shall contract for billing and collection services when it makes financial sense to do so.
 - 1) Emergency Medical Transport billing requires a high level of knowledge relating to medical billing; in this case, outsourcing the billing & collection of EMS transport fees is the most prudent thing to do.
 - 2) Property Tax billing & collection requires certification of a tax assessor/collector and significant staff time; contracting this service to Caldwell County Appraisal District makes financial sense.
 - b) The city shall contract collection of delinquent receivables when it makes economic sense for the City to do so. The City currently contracts directly for the following delinquent receivables:
 - 1) Court Fines & Warrants
 - 2) Emergency Medical Services
 - 3) Property Taxes- through the contract with Caldwell County Appraisal District Office
 - c) Write-off of Uncollectible Receivables (excludes court fines and warrants).
 - 1) Receivables shall be considered for write-offs as follows:

- i. Undeliverable mail – accounts that remain outstanding for 6 months and all steps have been exhausted.
- ii. State statute authorizing the release or extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable.
- iii. Accounts outstanding for 3 years, identified as uncollectible, and all attempts to collect have been taken.
- iv. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.
- v. The City shall estimate uncollectible accounts through an allowance for doubtful accounts in each fund with receivables.

Policy 5

Grants

Many grants require Council's appropriation of funds, either for the original grant or to continue programs after the grant funding has expired. Council should review these grant opportunities prior to determining whether application should be made for these grant funds.

- The city shall apply for only those grants that are consistent with the objectives and high priority needs previously identified by Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- The city shall attempt to recover all allowable costs – both direct and indirect – associated with the administration and implementation of programs funded through grants. The city may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
- All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the city's policy objectives. When the potential for expenditures exceeds budgeted expenditures, departments will seek Council approval prior to submission of the grant application. Should time constraints under the grant make this impossible, the department shall obtain written approval to submit the grant application from the City Manager and then, at the earliest feasible time, seek formal Council approval. Council will be informed of any financial obligations that will be incurred by the city. If there is a cash match requirement, the source of funding shall be identified prior to application.
- The city shall terminate grant-funded programs and associated positions when the grant has expired, and funds are no longer available unless alternate funding is identified.

Purpose

To establish and maintain a policy and internal controls that provide reasonable assurance that Federal awards are being managed in compliance with all Federal regulations and with the terms and conditions of the award. The City of Lockhart will follow the Uniform Guidance, the Local Agency Guidelines distributed by the State of Texas Department of Transportation funding, and other specific grant requirements or guidance documents published by the Federal Granting Agency such as the United States Department of Housing and Urban Development (HUD) and the Federal Aviation Administration (FAA) as applicable.

Organizations affected

All departments/divisions receiving awards.

References

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Title 2 Code of Federal Regulations (2 CFR 200); State and Local guidelines will also apply based on awarding organization.

Title 2 of the Code of Federal Regulations (2 CFR 200). Developed by the Office of Management and Budget (OMB), this guidance established uniform administrative requirements, cost principles, and audit requirements for federal awards. The requirements aim to reduce the risk of fraud, waste, and abuse of federal funds and places a heavy emphasis on written policies and procedures. The focus of these policies and procedures should be to ensure that those in the organization who carry out the objectives of the award understand:

- The federal statutes, regulations, and terms and conditions of the award.
- How to evaluate and properly monitor compliance.
- The steps to take if non-compliance is identified.

For further information, refer to:

<https://www.gpo.gov/fdsys/pkg/CFR-2017-title2-vol1/pdf/CFR-2017-title2-vol1-part200.pdf>

Specific state and local regulations may also apply. These regulations can vary based upon the unique conditions and circumstances of each grant award. City staff should take due care in determining the specific state and local applicable regulations that apply to their respective project and to appropriately document, understand, and comply with the conditions and restrictions within these regulations.

Policy

5.01 General: This policy describes the procedure for the administrative responsibility of awards received as grants. The City, through designated staff and City Officials, solicits and accepts awards from a variety of organizations for funding City programs and projects. Awards frequently require close coordination between different City departments and adherence to strict guidelines and requirements. This policy outlines the procedures and departmental roles and responsibilities to centrally coordinate and track citywide efforts in grant management and administration.

- a) The department that is requesting and/or administering the grant award shall be responsible for maintaining accurate and current information and complying with the general and specific guidelines and requirements of the grant award. This will include:
 - Being knowledgeable of grant award requirements.
 - Ensuring the City complies with said requirements.

- Providing accurate information to the Finance Department in the preparation of reports and requests for reimbursement of eligible costs.
- Maintaining the proper written and electronic documentation and financial records consistent with said requirements.

b) In the event more than one department is involved in requesting or administering a grant award, the department involved will agree upon a designated lead department. The lead department will have overall responsibilities for administering the grant award consistent with this policy.

5.02 Internal Controls: The City of Lockhart will maintain effective internal control over the Federal award providing reasonable assurance that the City is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

- a) The City will take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- b) The City will take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive.

5.03 Certification: To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise.”

5.04 Advance Payments and Reimbursements: Payment methods must minimize the time elapsing between transfer of funds from the United States Treasury or pass-through entity and the disbursement by the City of Lockhart whether the payment is made by electronic transfer, or issuance or redemption of checks, warrants, or payment by other means.

- a) Advanced payments must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash needs of the City to carry out the purpose of the approved program or project. Any advanced payments must be consolidated to cover anticipated cash needs.

- b) The City shall minimize the time elapsed between receipt of federal aid funds and subsequent payment of incurred costs.

5.05 Allowability of Costs: Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- a) Be necessary and reasonable for the performance of the Federal award.
- b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c) Be consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the City.
- d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e) Be determined in accordance with generally accepted accounting principles (GAAP).
- f) Not be included as costs or used to meet cost sharing or matching requirements of any other Federally financed program in either the current or prior period.
- g) Be adequately documented.

5.06 Procurement: When procuring goods and services under a Federal award, the City will follow 2 CFR §200.318 General Procurement Standards through §200.326 Contract Provisions or City of Lockhart purchasing procedures, whichever is more restrictive.

- a) Contracts for more than the simplified acquisition threshold currently set at \$150,000 must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms and provide for such sanctions and penalties as appropriate.
- b) Contracts and sub-grants of amounts in excess of \$150,000 requires that the City will comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act and the Federal Water Pollution Control Act.
- c) The City will monitor procurements to avoid duplicative purchases. The City will continue to enter into inter-entity agreements to realize cost savings for shared goods and services when possible.
- d) The City will verify and document that vendors are not suspended or debarred from doing business with the Federal government.

- 5.07 Single Audit Act: The City, as a recipient of Federal funds, shall adhere to the Federal regulations outlined in 2 CFR §200.501 as well as all Federal and State statutes and regulations.
- 5.08 Closure: A project agreement end date will be established in accordance with 2 CFR §200.309. Any cost incurred after the project agreement end date are not eligible for Federal reimbursement.
- 5.09 Code of Conduct: The purpose of the Code of Conduct is to ensure the efficient, fair, and professional administration of Federal grant funds in compliance with 2 CFR §200.112, 2 CFR §200.318 and other applicable Federal and State standards, regulations, and laws.

Procedures

The purpose of these procedures is to ensure inter-departmental coordination in the identification of grant opportunities, to ensure consistency in the management of grants the City receives, and oversight in management and compliance with the guidelines and restrictions as required by the grantor.

5.10 Grant Application

- a) Request to Apply – Prior to submitting an application for an award, the department pursuing the grant award shall obtain the required approval signatures.
- b) Legal review – If necessary, the responsible department will review the grant and grant application with the City Attorney to identify any potential legal issues that the City should be aware of.
- c) Submittal of award application – Once approval or direction is received to pursue the award, the department charged with the responsibility for implementing the award will prepare the necessary application paperwork and, if necessary, seek approval of the City Council.

5.11 Grant Award, Obligation and Management

- a) Award review and acceptance - Once the award is received, the responsible department will accept the award only if the grantor's terms and conditions can be

satisfactorily met by the City. Administrative and legislative acceptance of an award will be subject to the following limitations:

- Department directors may approve awards up to and including \$10,000.00 (if within their budget, if not City Manager approval is required).
 - City Manager is required for awards between \$10,001.00 up to and including \$50,000.00.
 - City Council approval is required for awards for \$50,001.00 and up.
- b) Reporting – The responsible department will serve as the single point of contact with the grantor and will be responsible for the preparation and submittal of reports to the grantor and for complying with the guidelines and requirements of the award. The responsible department will maintain a detailed project folder that will contain, at a minimum, all official correspondence concerning the award including City memoranda; resolutions or ordinances; award letter; grantor guidelines and restrictions; written communications between the City and the grantor including copies of emails and any other documents necessary for the effective management of the award.
- The Finance department will be the responsible department in preparing the financial information for reimbursements and any reports that are necessary for reimbursement.
- c) Matches – City budget identified - Some awards prescribe a matching requirement in which the City must provide a financial match to qualify for an award. In the event of a required match, the responsible department will work with the Finance department to ensure sufficient budget is identified, and if necessary, to request a budget amendment.
- d) Award Compliance – Issues - Periodically, compliance issues associated with award guidelines and conditions may occur. The department charged with administering the award will be responsible for keeping the City Manager and the Finance Department informed of any award compliance issues and resolution undertaken to address the issue. Resolution will be documented in the City’s grant award files.

Policy 6

Cost of Service and User Fees

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The city relies on user fees and charges to supplement other revenue sources in order to provide public services.

Indirect cost charges will be assessed to reflect the full cost of identified services.

- 6.01 The city may establish user fees and charges for certain services provided to users receiving a specific benefit.
- 6.02 On a regular basis, the city will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.
- 6.03 User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. Competing policy objectives may result in reduced user fees and charges that recover only a portion of service costs.

Policy 7

Development Impact Fees

The Council's policy is that to the extent reasonable, growth should pay for itself. As such, the Council has adopted a schedule of development impact fees. Development impact fees are one-time charges assessed against new customers to recover their proportional share of capital costs incurred to provide service capacity for new customers. Appropriate development fees are an important component in the overall strategy for financing capital improvements.

- 7.01 The city's objectives for development impact fees shall include the following:
- a) Support the reasonable cost of growth.
 - b) Consider the impact of growth on existing residents.
 - c) Develop cost justified development fees.
 - d) Address infrastructure requirements.
 - e) Promote economic development.
 - f) Provide financial capacity.
- 7.02 In general, development impact fees must be based on a rational analysis. This analysis will include:
- a) a reasonable assessment of the impacts of growth on the city's capital needs as identified in an infrastructure improvement plan;
 - b) a determination that the amount of the fee does not exceed the reasonable cost to provide capacity to accommodate growth;
 - c) a separate accounting of funds collected; and
 - d) an identification of potential liabilities or offsets to recognize other financial commitments resulting from development.
- 7.03 The city will monitor the use of impact fee credits and reimbursements and will track, and report liabilities associated with these credits on an annual basis.
- 7.04 Development impact fees may be assessed for a public purpose such as:
- a) Road
 - b) Water
 - c) Wastewater
- 7.05 The city shall conduct a review of its development impact fees on a semi-annual basis to the review committee.

Policy 8

Capital Asset Accounting and Replacement

An effective capital asset accounting system is important in managing the city's capital asset investment.

- 8.01 The city will account for and maintain a schedule of individual capital assets. For financial reporting purposes, capital assets recorded in the capital asset accounting system will meet the following criteria:
- a) Have estimated useful lives in excess of one year.
 - b) Have values greater than or equal to \$100,000 for building, utility facilities and other infrastructure systems; or greater than or equal to \$25,000 for all other assets, and
 - c) Are capable of being identified, tracked, and accounted for.
- All items not meeting the above criteria will be recorded as operating expenditures.
- 8.02 The city will provide replacement funding for certain fleet vehicles, certain computer equipment, and other assets as deemed necessary. Replacement funds or reserves will be determined as part of the annual budget process.
- 8.03 City departments shall maintain proper procedures and effective internal controls to track and safeguard capital assets, conduct periodic inventory of assets, and maintain assets in working condition.

Policy 9

Leases

Municipalities may enter into lease agreements for assets where substantially all the risks and benefits of ownership are assumed by the City. Accounting for such leases requires adherence to materiality thresholds, proper separation of principal and interest, and the periodic recording of depreciation, if applicable.

Governmental Accounting Standards Board (GASB) Statement 87 redefines the term "lease" to establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB Statement 87 supersedes the National Council on Governmental Accounting (NCGA) Statement 5, Accounting and Financial Reporting Principles for Lease Agreements of City and Local Governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Definitions

Lease – GASB Statement 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

Lease Term – The period during which a lessee has a noncancelable right to use an underlying asset, plus the following periods, if applicable:

1. Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option.
2. Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option.
3. Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option.
4. Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

Short-Term Lease – A lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised.

Bargain Purchase Option - An option giving the lessee the opportunity to purchase the property at substantially below the expected fair value at the date the option may be exercised. It offers a price that seems so favorable at the date of the lease agreement that the option is reasonably certain to be exercised.

Guaranteed Residual Value - A guaranteed amount that the lessee assures the lessor will recover at the end of the lease term. Lessors often insert guaranteed residual value clauses to minimize risk. A guaranteed residual value and bargain purchase option are mutually exclusive; only one of the two can be in the same lease agreement (or neither will be in the lease agreement).

Future Minimum Lease Payments - The payments the lessee is obligated to make, or can be required to make. This amount includes the bargain purchase price or a guaranteed residual value, if applicable.

Executory Costs – Asset “ownership-type costs” such as insurance, taxes, or maintenance expense. If a portion of a lease payment represents executory costs, then this portion of the payment should be excluded when figuring the present value of lease payments.

Present Value – Current worth of future sums of money. For help calculating this, see the Resources below or contact the City Controller's Office, Bureau of Reporting and Review.

Fair Market Value – amount that could be received on the sale of an asset when willing and financially capable buyers and sellers exist and there are no unusual circumstances such as liquidation, shortages, and emergencies.

Policy

Lessee Accounting

All contracts that meet the following criteria shall be reported as a lease. The asset and corresponding liability will be reflected in the financial statements of the City.

1. Contract conveys control of the right to use another entity's nonfinancial asset (land, buildings, vehicles, equipment)
2. For a period of time (one year or greater)
3. In an exchange or exchange-like transaction (a lease would not be considered an exchange-like transaction if the market value of the leased asset is significantly more than the amount paid (i.e. lessee pays \$1))

4. Have a present value of **\$5,000 or more** over the term of the lease, including any options to renew.

Lessor Accounting

In order to properly account for and disclose leasing activities in financial statements, City leases, where the City is acting as a lessor, shall stipulate that the lessee must annually report all expenses incurred in any leasing agreement. Records shall be maintained for each City-owned asset leased to another party.

All contracts that meet the following criteria shall be reported as a lease. The asset will be reflected in the financial statements of the City and remain on the books.

1. Contract conveys control of the right to use another entity's nonfinancial asset (land, buildings, vehicles, equipment)
2. For a period of time (one year or greater)
3. In an exchange or exchange-like transaction (a lease would not be considered an exchange-like transaction if the market value of the leased asset is significantly more than the amount paid i.e. lessee pays \$1)
4. Have a present value of **\$5,000 or more** over the term of the lease including any options to renew.

Leases do not include contracts that transfer ownership at the end of the contract or short-term leases. Contracts transferring ownership of the underlying asset are accounted for as a financed purchase by the lessee. The lessee should expense short-term lease payments and the lessor should recognize revenue from the short-term lease payments.

Administrative Procedures

GASB Statement 87 requires the following reporting of leases greater than 12 months (including all possible options to extend):

Lessee Accounting

- As an asset, the lessee will record the value of the lease liability plus any prepayments and initial direct costs that are ancillary to place the asset in use.
- As a liability, the lessee will record the present value of any future lease payments, which includes
- Fixed payments
- Variable payments that are fixed in substance
- Variable payments based on an index or rate, and any reasonably certain residual guarantees

- Amounts that are reasonably certain of being required to be paid by the lessee under residual value guarantees
- The exercise price of a purchase option if it is reasonably certain that the lessee will exercise that option
- Payments for penalties for terminating the lease, if the lease term reflects the lessee exercising (1) an option to terminate the lease or (2) a fiscal funding or cancellation clause
- Any lease incentives that reduce the amount a lessee is required to pay for a lease
- Any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The principal portion of the payment will reduce the lease liability and the interest portion will be recorded as an expense. The City will need to use capital outlay for leases that are greater than a year and over the \$5,000 threshold.

Identifying Interest Rate: The future lease payments should be discounted using the interest rate the lessor charges the lessee, which may be the interest rate implicit in the lease. If the interest rate cannot be readily determined by the lessee, the lessee's estimated incremental borrowing rate (an estimate of the interest rate that would be charged for borrowing the lease payment amounts during the lease term) should be used. The Board determined the preferable rate to use is the rate the lessor charges the lessee, which may be the implicit rate, because the transaction is made at that rate.

Analysis and Conclusion

We will use the interest rate identified in each lease agreement. If an interest rate is not explicitly stated in a lease contract, we will:

1. *Calculate the implicit interest rate of the fair market value of the leased asset if reasonably obtainable or*
2. *A rate provided by a lender for a similar asset within a reasonable period.*

The City shall record the value of the leased asset at the present value of future minimum lease payments. The City shall record this in their fixed asset system.

If the lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to individual components, use contract prices for each component as long as they do not appear to be unreasonable based on professional judgment, or use professional judgement to determine a best estimate if there are no stated prices or if the stated prices appear

unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit.

Lessor Accounting

- The lessor will record the lease receivable, as well as continuing to record the leased asset as such.
- As a deferred inflow, the lessor will record a lease receivable in addition to any cash that is received up front that relates to a future period. Measurement of the lease receivable should include the following, if required by the lease:
 - Fixed payments
 - Variable payments that are fixed in substance
 - Variable payments based on an index or rate, and any reasonably certain residual guarantees
 - Residual value guarantee payments that are fixed in substance
 - Any lease incentives payable to the lessee.

Policy 10

Cash Management and Investment

Cash management includes the activities undertaken to ensure maximum cash availability and reasonable investment yield on a government's idle cash, and the cash collection function.

- 10.01 The city shall maintain and comply with a written Investment Policy that has been approved by the City Council. The Chief Financial Officer, as Chief Investment Officer, or his designee shall invest all funds of the city according to the approved Investment Policy.
- 10.02 The city will collect, deposit, and disburse all funds on a schedule that insures optimum cash availability for investment.
- 10.03 In order to obtain higher yields from its overall portfolio, the city will consolidate cash balances from various funds for investment purposes and will allocate investment earnings to each participating fund.
- 10.04 Bond funds will be segregated from all other funds for arbitrage and accounting purposes.
- 10.05 The city will project the cash needs of the city to optimize the efficiency of the city's investment and cash management program.
- 10.06 The city will conduct its treasury activities with financial institution(s) based upon written contracts.
- 10.07 Ownership of the city's investment securities will be protected through third party custodial safekeeping.
- 10.08 Monthly reconciliations of all cash receipts and deposits to the bank should be performed by finance department staff within 30 days of month end. The Finance Director, or other supervisory personnel, shall adequately review monthly bank statement reconciliations and investigate any discrepancies or irregularities. Timely reconciliations to the general ledger and the bank must occur to detect errors, fraud or misuse.
- 10.09 Investment performance will be measured using standard indices specified in the city's written investment policy. The Chief Financial Officer shall provide the City Council with a quarterly investment report.

Policy 11

Debt Management

The city utilizes long term debt to finance capital projects with long useful lives. Financing capital projects with debt provides for an “intergenerational equity”, as the actual users of the capital asset pay for its cost over time, rather than one group of users paying in advance for the costs of the asset.

The purpose of this debt management policy is to provide for the preservation and eventual enhancement of the city’s bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument covenants and provisions, compliance with Internal Revenue Service Regulations, and required disclosures to investors, underwriters, and rating agencies.

These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Texas Local Government Code, City Charter, federal tax laws and the city’s current bond resolutions and covenants.

- 11.01 All projects funded with city general obligation bonds will only be undertaken with voter approval as required through a city bond election.
- 11.02 The overall debt management policy of the city will ensure that financial resources of the city are adequate in any general economic situation to not preclude the city’s ability to pay its debt when due.
- 11.03 The city will not use long-term debt to fund current operations or smaller projects that can be financed from current revenues or resources; unless smaller projects could benefit from debt funding if they are being combined with a larger project (for one bond sale), or if the city’s reserves are yielding a higher return, or if the city is trying to increase the I&S rate due to revenue caps forcing a lower M&O. The city will first attempt to utilize "pay as you go" capital financing and/or the use of operating funds or impact fees where applicable.
- 11.04 The issuance of utility revenue debt by the city will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 11.05 The city shall attempt to combine debt issuances in order to minimize issuance costs.
- 11.06 Whenever the city finds it necessary to issue property tax-supported bonds, the following policy will be adhered to:
 - a) Tax supported bonds are bonds for which funds used to make annual debt

service expenditures are derived from ad valorem (property) tax revenue of the city.

- b) The target for the maturity of general obligation bonds will typically be between twenty and thirty years. The target for the “average weighted maturities” for general obligation bonds of the city will be twelve and one half (12 ½) years.
- c) Generally, the city will structure general obligation bond issues to create level debt service payments over the life of the issue.
- d) Debt supported by the city’s General Fund will not exceed 10% of the annual General Fund revenues.
- e) Reserve funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
- f) Interest earnings on bond fund balances will only be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
- g) The term of any bond will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

11.07 Revenue bonds are defined as a bond on which the debt service is payable from the revenue generated from the operation of the project being financed or a category of facilities, from other non-tax sources of the city, or from other designated taxes such as highway user’s revenues, excise tax, or special fees or taxes. For any bonds or lease-purchase obligations in which the debt service is paid from revenue generated by the project and/or partially paid from non-property tax sources, that debt service is deemed to be revenue bonds and are excluded from the calculation of the annual debt service limitation. Whenever the city finds it necessary to issue revenue bonds, the following guidelines will be adhered to:

- a) Revenue bonds of the city will be analyzed carefully by the Finance Department for fiscal soundness. Prior to the issuance of utility supported revenue bonds, the Finance Department will ensure the generation of sufficient revenues to meet debt service requirements, compliance with existing bond covenants and to protect the bondholders.
- b) Revenue bonds should typically be structured to provide level annual debt service over the life of the issue; unless there is a compelling reason to defer early repayment to allow for a project to be built and revenues generated.
- c) Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers or existing bond covenants.
- d) Interest earnings on the reserve fund balances will be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
- e) The term of any revenue bond or lease obligation issue will not exceed the

useful life of the capital project/facility or equipment for which the borrowing is intended.

- f) The target for the term of revenue bonds will typically be between twenty and thirty years. The target for the “average weighted maturities” for revenue bonds of the city will be twelve and one half (12 ½) years.
- 11.10 Refunding bonds will be measured against a standard of the net present value debt service savings exceeding 5% of the debt service amount of the bonds being refunded, or if savings exceed \$750,000, or for the purposes of modifying restrictive covenants or to modify the existing debt structure to the benefit of the city.
- 11.11 The investment of bond proceeds shall at all times be in compliance with the city’s Investment Policy, all U.S. IRS arbitrage rebate requirements, and meet all requirements of bond covenants.
- 11.12 The city will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. The city will secure ratings publicly on bonds issued when economically feasible.
- 11.13 The city’s Finance Department shall maintain a debt profile for all bonds issued and update the profile on an annual basis. The debt profile shall include specific information regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.

Policy 12

Utility Enterprise Funds

Government utility enterprises generate revenue to recover the cost of providing electric, water, wastewater, and solid waste services. User charges are established to recover the cost of providing these services.

- 12.01 Separate funds will be established and maintained to properly account for each utility operation. Utility funds will not be used to subsidize the operations of other non-utility funds. Interfund charges will be assessed for the administrative support of the enterprise activity.
- 12.02 The city will establish rates and fees at levels that recover the total direct and indirect costs, including operations, capital outlay, unrestricted cash reserve requirements, debt service and debt coverage requirements for electric, water, wastewater, and solid waste services.
- 12.03 All existing electric, water, wastewater, and sewer rates and charges will be reviewed periodically to recommend necessary rate adjustments.
- 12.04 The City of Lockhart's Enterprise Operating Fund working capital will be maintained to provide the city with a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The cash reserve balance (working capital) goal for the electric, water, wastewater, and solid waste enterprise operating funds will be at least thirty-three percent (33%) or four (4) months of the actual operating expenditures for the fiscal year.
- 12.05 Funds in excess of the reserves described in the paragraphs above may be considered to supplement "pay as you go" capital outlay and one-time operating expenditures or may be used to prepay existing city debt. These funds may not be used to establish or support costs that are recurring in nature.

Policy 13

Risk Management

Risk management has become increasingly important in guarding against economic loss and in ensuring public safety in a time of increasing public liability and litigation. Risk management is involved in the identification, evaluation, and treatment of the city's risk.

- 13.01 The city shall make diligent efforts to prevent or mitigate the loss of city assets and to reduce the city's exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
- 13.02 When cost effective, the city shall manage its exposure to risk through self-insurance or through the purchase of traditional third-party insurance in the following areas: general liability, automobile liability, public officials' errors and omissions, police and fire professional liability, and property loss.
- 13.03 When cost effective, the city will further control its exposure to risk through the use of "hold harmless" agreements in city contracts and by requiring contractors to carry liability insurance, including errors and omissions coverage for architectural, engineering, and other applicable professional firms.
- 13.04 Insurance reserves shall be maintained at a level which, together with any purchased insurance, will adequately indemnify the city's assets and its elected officials, officers and directors against loss. A regular study will be conducted for potential liability areas and shall be used as a basis for determining self-insurance reserves based on historical loss data. The city will strive to fully fund actual and estimated liabilities including reserves for incurred-but-not-reported (IBNR) claims.
- 13.05 The city will identify and disclose material contingent liabilities in the city's Annual Comprehensive Financial Report (ACFR).
- 13.06 Cost allocations to various funds will be based on an analysis of contributing factors.

Policy 14

Accounting, Auditing and Financial Reporting

Accounting, auditing, and financial reporting form the informational infrastructure for public finance. Internal and external financial reports provide important information to the city's legislative body, management, citizens, investors, and creditors.

14.01 The city will comply with accounting principles generally accepted in the United States (GAAP), as well as Generally Accepted Auditing Standards (GAAS) and Generally Accepted Governmental Auditing Standards (GAGAS) in its accounting and financial reporting, as contained in the following publications:

- a) Codification of Governmental Accounting and Financial Reporting Standards, issued by the Governmental Accounting Standard Board (GASB) as well as earlier standard setting boards.
- b) Pronouncements of the Financial Accounting Standards Board, (FASB) issued prior to December 1, 1989.
- c) Governmental Accounting, Auditing, and Financial Reporting (GAAFR), issued by the Government Finance Officers Association (GFOA) of the United States and Canada.
- d) Audits of State and Local Governmental Units, an industry audit guide published by the American Institute of Certified Public Accounts (AICPA) and any applicable Statements of Position (SOPs) and Statements of Auditing Standards (SASs) issued by the AICPA.
- e) Government Auditing Standards (also know as the Yellow Book), issued by the Controller General of the United States.
- f) Circular A-133, issued by the U.S. Office of Management and Budget (OMB).

14.02 Monthly financial reports will be made available to all departments summarizing financial activity and comparing actual revenues and expenditures with budgeted amounts.

14.03 A system of internal accounting controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets, the proper recording of financial transactions of the city, and compliance with applicable laws and regulations.

- a) Any nonrecurring journal entries processed shall contain proper documentation such as the accounts impacted, amount of the adjustment, purpose of the adjustment, and signature of the initiator and reviewer. All recurring journal entries will be established at the beginning of the fiscal year with Finance Director's approval.

- b) Cash disbursement procedures should ensure that cash is disbursed only for valid city purposes after the proper approval, according to the Purchasing Policy, has been obtained. Supporting documentation must be presented before disbursement and approval of the Finance Director, or other supervisory personnel.
- c) Any wire or ACH initiation from the bank or investment account must contain the amount, supporting documentation, and signature of the initiator and reviewer.

14.04 In accordance with State law and City Charter requirements, a comprehensive financial audit, including an audit of federal grants according to the Single Audit Act and the OMB Circular A-133, will be performed annually by an independent public accounting firm, with the objective of expressing an opinion on the city's financial statements. The city will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.

14.05 The city will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with the principles and guidelines established by the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" program. Staff will endeavor to provide the ACFR, the Single Audit, and the Management Letter to the City Council for a March Council meeting each year for the preceding fiscal year or as required by the City Charter. Staff will endeavor to provide the ACFR to the Government Finance Officers Association by March 31 of each year for review in the Certificate program.

14.06 All departments will provide notice of all significant events and financial and related matters to the Chief Financial Officer for the city's annual disclosures, as required by the SEC Rule 15c2-12, for the municipal markets, financial statements, and bond representations. A listing of significant events is included in Appendix A to this document. The Chief Financial Officer will notify all Nationally Recognized Municipal Securities Information Repositories of these significant events.

14.07 The city's Annual Comprehensive Financial Report (ACFR) will include the bond related on-going disclosure requirements and will fully disclose all significant events and financial and related issues. The city will provide the ACFR to the bond rating agencies, municipal bond insurers, national bond disclosure repositories and other interested parties.

Policy 15

Policy Review

By their nature policies must change and evolve over time. As with any other policies, these financial policies should be subject to periodic review and revision.

15.01 The City Council will periodically review and affirm the financial policies contained in this document.

Appendix A

Reporting of Significant Events (Continuing Disclosure Requirements)

If knowledge of the occurrence of a listed event would be material to the city, the city shall promptly file a “Notice of Material Event” with the Municipal Securities Rulemaking Board and with each depository. The following events are defined as significant events with respect to municipal securities.

- 1) Principal and interest payment delinquencies;
- 2) Non-payment related defaults, if material;
- 3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- 4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- 5) Substitution of credit or liquidity providers or their failure to perform;
- 6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determination of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determination with respect to the tax status of the security, or other material events affecting the tax-exempt status of the securities;
- 7) Modifications to rights of holders (i.e. owners), if material;
- 8) Bond calls (which are other than mandatory or scheduled redemptions, not otherwise contingent upon the occurrence of an event are optional or unscheduled) and tender offers;
- 9) Defeasances;
- 10) Release, substitution, or sale of property securing repayment of the securities (including property leased, mortgaged or pledged as such security), if material;
- 11) Bond rating changes;
- 12) Bankruptcy, insolvency, receivership or similar event;
- 13) Merger, consolidation, acquisition, or the sale of all or substantially all of the assets, other than in the ordinary course of business, if material;
- 14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

GLOSSARY

GLOSSARY OF TERMS

ABATEMENT – a complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT – a term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCOUNTS PAYABLE – a short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNT RECEIVABLE – an asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

ACCOUNTING SYSTEM – the total set of records and procedures, which are used to records, classify and report information on the financial status and operations of an entity.

ACCRUAL ACCOUNTING – a basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent.

AD VALOREM TAX – a tax based on value of land and improvements (property tax).

AGENDA – a formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meeting act.

APPROPRIATION – an authorization granted by City Council to make expenditures and to incur obligations for a specific purpose. Usually limited in amount and as to the time when it may be expended.

ARBITRAGE – with respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connections with tax-exempt bonds.

ASSESSED VALUATION – a valuation set upon real estate or other property by government as a basis for levying taxes.

ASSETS – property owned by a government, which has economic value, especially which could be converted into cash.

AUDIT – a standardized, systematic and independent examination of date, statements, records, operations and performances of an enterprise for the purpose of examining for compliance with standardized procedures for managing cash on hand, receipts, payments, investments, and other allocations of monetary resources, capital assets or the sue of personnel time and expertise.

BALANCE SHEET – a statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BALANCE BUDGET – total recurring expenditures for any fiscal year shall not exceed total recurring revenues for that same fiscal year.

BOND – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s) together with periodic interest at a specified rate.

BOND REFERENDUM – a bond referendum is an opportunity for voters to decide if the city will be authorized to borrow funds to address specific capital project needs for which ad valorem taxes are pledged for repayment.

BUDGET – a plan of financial operations embodying an estimate of proposed expenditures for a given period and proposed means of financing them. The term is also sometimes used to denote the officially approved expenditure ceiling under which a government and its departments operate.

BUDGET CALENDAR – the schedule of key dates or milestones, which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT – the instrument used by the budget making authority to present a comprehensive financial program to the appropriating governing body.

BUDGET INSTRUCTIONS – the guidance documents produced by the City’s financial management unit, for use by the departmentally-authorized personnel, establishing the annual practices and procedures for developing and submitting a proposed budget for approval by the City’s governing body.

BUDGET MESSAGE – a general discussion of the adopted budget presented in writing as a part of or supplement to the budget documents.

BUDGETARY CONTROL – the control or management of a government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriation and available revenues.

CAPITAL ASSETS – long-term assets, such as buildings, equipment, and infrastructure, intended to be held or used in operations.

CAPITAL PROJECTS – acquisition or construction of major capital facilities.

CAPITAL IMPROVEMENT PROGRAM – a plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY – expenditures for the acquisition of capital assets.

CAPITAL PROJECT FUNDS – capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

CARRYOVER – expenditures budgeted in one year for materials, equipment programs, etc., but not spent until the following fiscal year. Funding for non-recurring expenditures can carry over to the following fiscal year if approved by the City Manager and City Council. City Council formally amends the budget to approve the carryover funding.

Revenues can also carryover if they were anticipated in one fiscal year but not received until the following year.

CASH BASIS – a method of accounting in which revenues and expenses are recognized and recorded when received, not necessary when earned.

CERTIFICATE OF DEPOSIT – a negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specific period for a specific rate of interest.

CERTIFICATE OF OBLIGATION – a dept instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

CHARTER – written instrument setting forth principles and laws of government within boundaries of the City.

CHART OF ACCOUNTS – the classification system used by the City to organize the accounting for various funds.

CHECK – a bill of exchange drawn on a bank and payable on demand.

COMPONENT UNIT – a component unit is defined as a legally separate organization for which elected officials of the primary government (the City) are financially accountable.

CONSUMER PRICE INDEX (CPI) – the monthly data on the changes in the prices paid by urban consumers for a representative basket of goods and services.

COST – the amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or other considerations must be given in exchange.

CURRENT ASSETS – cash or other assets expected to be converted to cash, sold, or consumed either in a year or in the operating cycle.

CURRENT LIABILITIES – debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded within in a year.

DEBT SERVICE FUND – a fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal interest, and related costs. Also called a sinking fund.

DEFICIT – the excess of expenditures over revenues during an accounting period; or in the case of Enterprise and Intra-governmental Service Funds, the excess of expense over income during an accounting period.

DEPARTMENT – a distinct, usually specialized division of a large organization. A principal administrative division of government normally under the oversight of an Executive Director, Assistant City Manager or City Manager.

DELIQUENT TAXES – taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPRECIATION – a non-cash expense that reduces the value of an asset as a result of wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DEVELOPER REIMBURSEMENT - reimbursement to a developer from the City for infrastructure developed on behalf of the City.

EFFECTIVE TAX RATE – the tax rate required to generate the same amount of revenue as in the preceding year on the same properties.

ENTERPRISE FUND – a fund used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominately self-supported by user charges. The significant characteristic of Enterprise funds is that the accounting system must make it possible to show whether the activity operated at a profit or loss, similar to comparable private enterprises. Thus, the reports of enterprise funds are self-contained and creditors, legislators or the general public can evaluate the performance of the municipal enterprise on the same basis as they can the performance of investor-owner enterprises in the same industry.

EXPENDITURES – where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

EXTRATERRITORIAL JURISDICTION (ETJ) – the land bordering a City's limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that is subject to annexation.

FIDUCIARY FUND – a fund used to account for assets held in trust by the City for the benefit of individuals or other entities and is responsible for handling the assets placed under its control.

FISCAL YEAR – a twelve-month period of time to which the annual budget applies, and at the end of which, the City determines its financial position and results of operations.

FIXED ASSETS – long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than land.

FRANCHISE – a special privilege granted by a government, permitting the continued use of public property, such as City streets and usually involving the elements of monopoly and regulation.

FULL-TIME EQUIVALENT (FTE) – one full-time equivalent works 2,080 hours a year; a person working 1,040 hours per year is equivalent to 0.5 FTE.

FUND – an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objective.

FUND BALANCE – the excess of an entity's assets over its liabilities.

FUND BALANCE POLICY – a minimum fund balance that is required to be kept in reserve as defined in financial policy statements. Fund balances over the policy requirements may be appropriated in the budget.

GENERAL FIXED ASSETS – capital assets that are not assets of any particular fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental (as opposed to proprietary or fiduciary) funds.

GENERAL FUND – the General Fund is the general operating fund of the City. It is used to account for the resources devoted to finance the services traditionally associated with local government, except those activities that are required to be accounted for in another fund. Transactions are recorded on the modified accrual basis.

GENERAL OBLIGATION BONDS – when a government pledges its full faith and credit to the payment of bonds it issues, those bonds are general obligation bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL FUNDS – funds generally used to account for tax-supported activities. The acquisition use and financial resources and related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service).

GRANTS – a contribution by one government unit to another. The contribution is usually made to aid in the support of a specific function, purpose, activity or facility.

IMPACT FEES – fees charged to developers to cover in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INCOME – a term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

INFRASTRUCTURE – fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

INTEGOVERNMENTAL REVENUE – revenue received from another governmental unit for a specific purpose.

INTERNAL SERVICE FUND – internal service funds are used for the financing of goods or services provided by one fund or department to another fund or department on a cost reimbursement basis.

ISO RATING – the Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up insurance ratings for the communities. The ISO will perform a survey to assign a public protection grade to each fire department, which is used in the development of insurance rates for all properties within the protected area. Grading starts at 1, which is the best possible score and ends with 10, which is considered unacceptable.

LEASE/PURCHASE – a financing tool utilized to fund large capital outlays where the City may not have cash immediately available for purchase. This arrangement allows the City to use the item while payments are being made.

LEDGER – a group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

LEVY – to impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

LIABILITIES – debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LONG-TERM DEBT – debt with maturity or more than one year after date of issuance.

MODIFIED ACCURAL BASIS – the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

MUNICIPAL UTILITY DISTRICT (MUD) – a special district whose purpose is to provide water and sewer services to the residences and businesses within its boundaries. The district has ad valorem taxing power and can issue bonds to pay for construction and improvements to the district's system. Districts are typically established in unincorporated areas but can also lie within the boundaries of one or more cities.

NOTE PAYABLE – an unconditional written promise signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated.

OPERATING BUDGET – plans of current expenditures and the proposed means of financing them.

ORDINANCE – a formal legislative enactment by the governing body of a municipality.

ORGANIZATIONAL UNIT – a responsibility center within the government.

PERFORMANCE MEASURES – specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

PERSONNEL SERVICES – the costs associated with compensating employees for their labor (salaries, wages, insurance, payroll taxes, and retirement contributions).

PROJECTION – a forecast of future trends in the operation of financial activities done through the remainder of the fiscal year to gain a better picture of the City's finances. The projections are adopted as the revised budget during the budget adoption process.

PROPERTY TAX – an annual or semi-annual tax paid to one or more governmental jurisdictions based on the real and personal property's assessed valuation and the tax rate, done in compliance with the State Property Tax Code.

PROPRIETARY FUND – a governmental accounting fund having profit and loss aspects; therefore, it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.

PURCHASE ORDER – a document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price.

RATINGS – designations used by credit rating agencies to give relative indications of credit quality. Municipal bonds rated BAA or BBB and above are considered to be investment-grade.

REFUNDING BONDS – bonds issued to retire bonds already outstanding.

RESERVE – an account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RETAINED EARNINGS – the accumulated earnings of an enterprise or internal service fund which have been retained in the fund and which are not reserved for any specific purpose.

REVENUES – the term designates an increase to a fund’s assets. An item of income.

REVENUE BONDS – bond whose principal and interest are payable exclusively from earnings of an enterprise fund.

ROLLBACK RATE – if a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

SALARIES & WAGES – fixed compensation paid to employees for work or services provided.

SALES TAX – a state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a combined total of state and local taxes of 8.25%.

SHORT-TERM DEBT – debt with a maturity of one year or less after the date of issuance.

SPECIAL ASSESSMENT – used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

STRUCTURAL IMBALANCE – in the budgetary process of matching ongoing expenditures with ongoing revenues, a condition that occurs when expenditures exceed revenues.

TAX LEVY – the total amount to be raised by general property taxes for intentions specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE – an ordinance through which taxes are levied.

TAX RATE – the rate at which a municipality may levy a tax. Tax levied for each \$100 of assessed valuation. The amount of tax stated in terms of a unit of the tax base.

TAX ROLL – the official list showing the amount of taxes levied against each taxpayer or property.

TAXES – compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

VENDOR – the seller of merchandise or services.

VOUCHER – a document, which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

WORK ORDER – a written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work.

WORKING CAPITAL – a financial metric which represents operating liquidity available to an organization or governmental entity. Net working capital is calculated as current assets minus current liabilities.

YIELD – the rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.