

PUBLIC NOTICE

AGENDA

LOCKHART CITY COUNCIL

September 2, 2025

**CLARK LIBRARY ANNEX-COUNCIL CHAMBERS
217 SOUTH MAIN STREET, 3RD FLOOR
LOCKHART, TEXAS**

6:30 P.M. RECEPTION - Retirement reception for retiring City Manager Steve Lewis

The City Council may be attending the retirement reception for retiring City Manager Steve Lewis at Clark Library Annex-Council Chambers, 217 South Main Street, Lockhart, Texas.

A QUORUM OF CITY COUNCIL MAY OR MAY NOT BE PRESENT. NO ACTION OF THE CITY COUNCIL WILL BE TAKEN AT THIS RECEPTION.

7:30 P.M. REGULAR MEETING

1. CALL TO ORDER

Mayor Lew White

2. INVOCATION, PLEDGE OF ALLEGIANCE

Invocation. Pledge of Allegiance to the United States and Texas flags.

3. PUBLIC COMMENT

The purpose of this item is to allow the public an opportunity to address the City Council on issues that are or are not on the agenda. No discussion can be carried out on the citizen/visitor comment about items not on the agenda. Comments are limited to three minutes per speaker.

4. PUBLIC HEARING/COUNCIL ACTION

A. Hold a Public Hearing for the City of Lockhart and the Lockhart Economic Development Corporation Fiscal Year 2025-2026 Budget. **4**

B. Hold Public Hearing on Proposed Tax Rate for 2025. **5-8**

5. DISCUSSION/ACTION ITEMS

A. Discussion and/or action to consider Resolution 2025-27 to award a contract to BRS Architecture to conduct a feasibility study to guide the development of a new Recreation Center at the former Hometown Cinema site and the future development of a proposed Recreation Center adjacent to the new Aquatics Facility, and authorize the City Manager to negotiate a contract with BRS to oversee the design and construction of the new Recreation Center. **9-76**

B. Discussion and/or action to consider adoption of Ordinance 2025-18 regarding the establishment of a Residential Parking Permit Program. **77-83**

- C. Discussion and/or action regarding Ordinance 2025-19 adopting the City of Lockhart's Annual Operating Budget for Fiscal Year 2025-2026 and appropriating resources, beginning October 1, 2025, ending September 30, 2026, for the City of Lockhart, Caldwell County, Texas and the Lockhart Economic Development Corporation and adopting the City's Investment Policy, Financial Policy, and Fund Balance - Stabilization and Excess of Reserves Policies. 84-204
- D. Discussion and/or action regarding Ordinance 2025-20 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, Caldwell County, Texas for Fiscal Year 2026, beginning October 1, 2025 and ending September 30, 2026. 205-208
- E. Discussion and/or action regarding Ordinance 2025-21 repealing uncodified Ordinance 2024-25 in its entirety and adopting this ordinance regarding the City personnel policy manual; removing performance or merit pay for police and fire personnel and adopting a step pay plan for Police and Fire Departments under civil service. 209-217

6. CITY MANAGER'S REPORT, PRESENTATION AND POSSIBLE ACTION

- Lockhart Planning Department recognized by the Texas Chapter - American Planning Association for the new Comprehensive Plan.
- National Night Out is scheduled for October 7th.
- Reminder: There will not be a City Council meeting on the first Tuesday of October due to the National Night Out event. The meeting has been moved to Thursday, October 9, 2025.

7. COUNCIL AND STAFF COMMENTS - ITEMS OF COMMUNITY INTEREST

8. EXECUTIVE SESSION IN ACCORDANCE WITH THE PROVISIONS OF THE GOVERNMENT CODE, TITLE 5, SUBCHAPTER D, SECTION 551.087 TO DELIBERATE OR FOR DISCUSSION REGARDING COMMERCIAL OR FINANCIAL INFORMATION THAT THE GOVERNMENTAL BODY HAS RECEIVED FROM A BUSINESS PROSPECT THAT THE GOVERNMENTAL BODY SEEKS TO HAVE LOCATE, STAY, OR EXPAND IN OR NEAR THE TERRITORY OF THE GOVERNMENTAL BODY AND WITH WHICH THE GOVERNMENTAL BODY IS CONDUCTING ECONOMIC DEVELOPMENT NEGOTIATIONS; OR TO DELIBERATE THE OFFER OF A FINANCIAL OR OTHER INCENTIVE TO A BUSINESS PROSPECT.

- A. Discussion regarding economic development negotiations with Projects CA-237 and CA-246.

9. **EXECUTIVE SESSION IN ACCORDANCE WITH THE PROVISIONS OF THE GOVERNMENT CODE, TITLE 5, SUBCHAPTER D, SECTION 551.071, PRIVATE CONSULTATION WITH ITS ATTORNEY TO SEEK ADVICE ABOUT LEGAL MATTERS SUBJECT TO ATTORNEY/CLIENT PRIVILEGE.**
 - A. Discussion regarding water supply contracts.
10. **OPEN SESSION**
 - A. Discussion and/or action regarding economic development negotiations with Projects CA-237 and CA-246.
 - B. Discussion and/or action regarding water supply contracts.
11. **ADJOURNMENT**

City Council shall have the right at anytime to seek legal advice in Executive Session from its Attorney on any agenda item, whether posted for Executive Session or not.

Posted on the bulletin board in the Municipal Building, 308 West San Antonio Street, Lockhart, Texas, on August 26, 2025 at 4:00 p.m.

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COUNCIL MEETING DATE: September 2, 2025

AGENDA ITEM CAPTION: Hold a Public Hearing for the City of Lockhart and the Lockhart Economic Development Corporation Fiscal Year 2025-2026 Budget.

ORIGINATING DEPARTMENT AND CONTACT: Finance - Joseph Resendez, Keeli Michna

ACTION REQUESTED: Other

BACKGROUND/SUMMARY/DISCUSSION: The City Charter requires that the City Council hold one public hearing for the City of Lockhart Budget to allow for public comments. It was staff's recommendation to hold two hearings to allow citizens an additional opportunity to comment on the proposed budget. This is the final public hearing.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Funds Required:

Account Number:

Funds Available:

Account Name:

FISCAL NOTE (if applicable):

PREVIOUS COUNCIL ACTION:

COMMITTEE/BOARD/COMMISSION ACTION:

STAFF RECOMMENDATION/REQUESTED MOTION:

LIST OF SUPPORTING DOCUMENTS:

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COUNCIL MEETING DATE: September 2, 2025

AGENDA ITEM CAPTION: Hold Public Hearing on Proposed Tax Rate for 2025.

ORIGINATING DEPARTMENT AND CONTACT: Finance - Joseph Resendez, Keeli Michna

ACTION REQUESTED: Other

BACKGROUND/SUMMARY/DISCUSSION: City Council is required to hold a public hearing on the proposal to increase the tax revenues if the proposed tax rate exceeds the No-New-Revenue rate calculated by the Caldwell County Appraisal District. This public hearing is required by the Truth-in-Taxation laws of the State of Texas.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Funds Required:

Account Number:

Funds Available:

Account Name:

FISCAL NOTE (if applicable):

PREVIOUS COUNCIL ACTION:

COMMITTEE/BOARD/COMMISSION ACTION:

STAFF RECOMMENDATION/REQUESTED MOTION:

LIST OF SUPPORTING DOCUMENTS: City of Lockhart Publication - 2025 Tax Rate

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$	0.5541	per \$100
NO-NEW-REVENUE TAX RATE	\$	0.4954	per \$100
VOTER-APPROVAL TAX RATE	\$	0.5541	per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Lockhart from the same properties in both the 2024 tax year and the 2025 tax year.

(current tax year)
(name of taxing unit)
(preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that City of Lockhart may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Lockhart is proposing to increase property taxes for the 2025 tax year.

(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/02/2025 07:30 PM at Clark Library Annex-Council Chambers, 217 S. Main St., Lockhart, TX.

(date and time)
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Lockhart is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Lockhart of City of Lockhart at their offices or by attending the public hearing mentioned above.

(name of taxing unit)
(name of office responsible for administering the election)
(name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: 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, and District 4-Jeffry Michelson

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Lockhart last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by City of Lockhart this year.
(name of taxing unit)

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.5093	\$0.5541	8.79% increase
Average homestead taxable value	\$265,646	\$273,784	3.06% increase
Tax on average homestead	\$1,352	\$1,517	12.2% increase
Total tax levy on all properties	\$7,258,807	\$9,046,952	24.63% increase

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has
(county name) (county name)
 spent \$ _____ in the previous 12 months for the maintenance and operations cost
(amount minus any amount received from state revenue for such costs)
 of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County
(county name)
 Sheriff has provided _____ County information on these costs, minus the state
(county name)
 revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state
 assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____.
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees
 adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article
 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase
 above last year's enhanced indigent defense compensation expenditures is \$ _____.
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____.
(amount of increase)

This increased the no-new revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ City of Lockhart
 at _____ (512) 398-5550 or _____ general@caldwellcad.org, or visit _____
(telephone number) (email address) (name of taxing unit) (internet website address)
 for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____
(name of taxing unit)
 at _____ or _____
(telephone number) (email address)

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COUNCIL MEETING DATE: September 2, 2025

AGENDA ITEM CAPTION: Discussion and/or action to consider Resolution 2025-27 to award a contract to BRS Architecture to conduct a feasibility study to guide the development of a new Recreation Center at the former Hometown Cinema site and the future development of a proposed Recreation Center adjacent to the new Aquatics Facility, and authorize the City Manager to negotiate a contract with BRS to oversee the design and construction of the new Recreation Center.

ORIGINATING DEPARTMENT AND CONTACT: Parks & Recreation - Travis Hughes

ACTION REQUESTED: Resolution

BACKGROUND/SUMMARY/DISCUSSION: On May 13, 2025, staff published a Request for Qualifications (RFQ) for architectural and engineering design services to build a new recreation center by renovating and retrofitting an existing building. Staff received 10 Statements of Qualification in response to the RFQ. Four firms were selected for interviews: Parkhill, Levy Dykema, Barker-Rinker-Seacat (BRS), and Burditt Land Place. Barker-Rinker-Seacat (BRS) was selected as the finalist by the review committee on June 27, 2025.

If the professional services contract with BRS is approved by City Council, BRS will begin work on the final design of the facility and oversee construction. Deliverables for the project include design, construction documents, bid documents, a proforma and operational planning.

The project will be completed in two steps. The first step will consist of a feasibility study, facility design, construction pricing, and operational planning. This step contemplates the formation of a citizen steering committee consisting of members representing the Parks Advisory Board, Caldwell County Commissioners, Lockhart ISD, and other relevant parties. The second step will consist of the selection of a building contractor, production of construction documents and the oversight of construction. Step 1 is scheduled for completion in approximately 6 months. Step 2 will commence immediately after and is scheduled to be completed 10 months later.

The BRS design and construction administration team will also include Barker Rinker Seacat Architecture, P.C., Halff & Associates, and Ballard King & Associates to provide design expertise and assistance to various aspects of the project including:

- Landscape Architecture / Site Design
- Architecture
- Mechanical, Electrical, Plumbing (MEP)
- Recreation Center Design,
- Operational Proforma, and
- Civil Engineering

City of Lockhart, Texas

Council Agenda Item Cover Sheet

PROJECT SCHEDULE (if applicable): Porject to begin immediately and complete by December 2026

AMOUNT & SOURCE OF FUNDING:

Funds Required: 92,150.00

Account Number:

Funds Available:

Account Name:

FISCAL NOTE (if applicable): Funds for this project are from a portion of the Certificate of Obligation Bond.

PREVIOUS COUNCIL ACTION:

COMMITTEE/BOARD/COMMISSION ACTION: The Parks Advisory Board voted unanimously to recommend BRS Architecture for the Recreation Center project at the July 24, 2025 meeting.

STAFF RECOMMENDATION/REQUESTED MOTION: Approve Resolution

LIST OF SUPPORTING DOCUMENTS: Lockhart Rec Center Interview (2025.06.26), Lockhart Rec Ctr - BRS Proposal (2025.08.18), Resolution 2025-27



LOCKHART RECREATION CENTER

INTRODUCTIONS - YOUR TEAM



JASON
RINGDAHL
ARCHITECT
PRINCIPAL-IN-CHARGE



MARY
SCHAMBACH
PROJECT MANAGER



MICK
MASSEY
PLANNER/PROGRAMMING
TEXAS REGIONAL DIRECTOR



BRS FIRM BACKGROUND

50

YEARS OF CONTINUOUS PRACTICE
COMMUNITY RECREATION EXPERTISE

350+

COMMUNITIES ASSISTED
PUBLIC RECREATION PROJECTS NATIONWIDE

90%

OF OUR WORKLOAD & EXPERIENCE IS IN
RECREATION & AQUATIC DESIGN

20-30

ENGAGEMENTS A YEAR AT RECREATION
CONFERENCES & PUBLIC SPEAKING

1.5M

MILLION SQUARE FEET DATABASE OF
RECREATION FACILITIES BENCHMARKING



LEADERS IN COMMUNITY WELLNESS & RECREATION

RECREATION IS OUR FOCUS



20 BRS FACILITIES
ANNUAL SURVEY

10
states

1.5 M
sq. ft.



7TH ANNUAL CONFERENCE IN 2025
COMMUNITY, ARCHITECTURE,
MANAGEMENT, PLANNING

4
sessions

7
tours



9 RECREATION CONFERENCES IN 2024
8 ARTICLES IN 2024

11
presentations

8
publications



PILOT STUDY
HOW PUBLIC REC AFFECTS PRIVATE FITNESS

9
communities

7
events

An aerial photograph of a town square. In the center is a large, ornate clock tower with multiple faces and a pointed roof. The square is surrounded by various buildings, including a large white building on the left and a yellow building on the right. There are several cars parked in the square and on the streets. The sky is clear and blue.

WHY BRS & THIS TEAM?

Top Priorities



Desired Park Types

#1 INDOOR FACILITIES, #2 OPEN SPACE/TRAILS, #3 LINEAR PARKS

MOST DESIRED

LEAST DESIRED

#4 SPECIAL USE PARKS, #5 LARGE PARKS, #6 SMALL PARKS

INDOOR RECREATION CENTER

CREATING THE CITY'S FIRST RECREATION CENTER

The community voiced a desire for an indoor recreation facility. A recreation center would best serve the community as a partnership between the City, Caldwell County, and the Lockhart ISD. As such, it is recommended that the three organizations partner to proceed with a feasibility study and locational analysis for the complex. The study should evaluate financial feasibility today and into the future, the best location for the development, and staffing and organizational structure options. The study should also evaluate the potential to allow sufficient space for a future expansion to include an indoor swimming center.



San Marcos Recreation Center







Lockhart High School



Lockhart Opportunities for Indoor Rec Center Planning

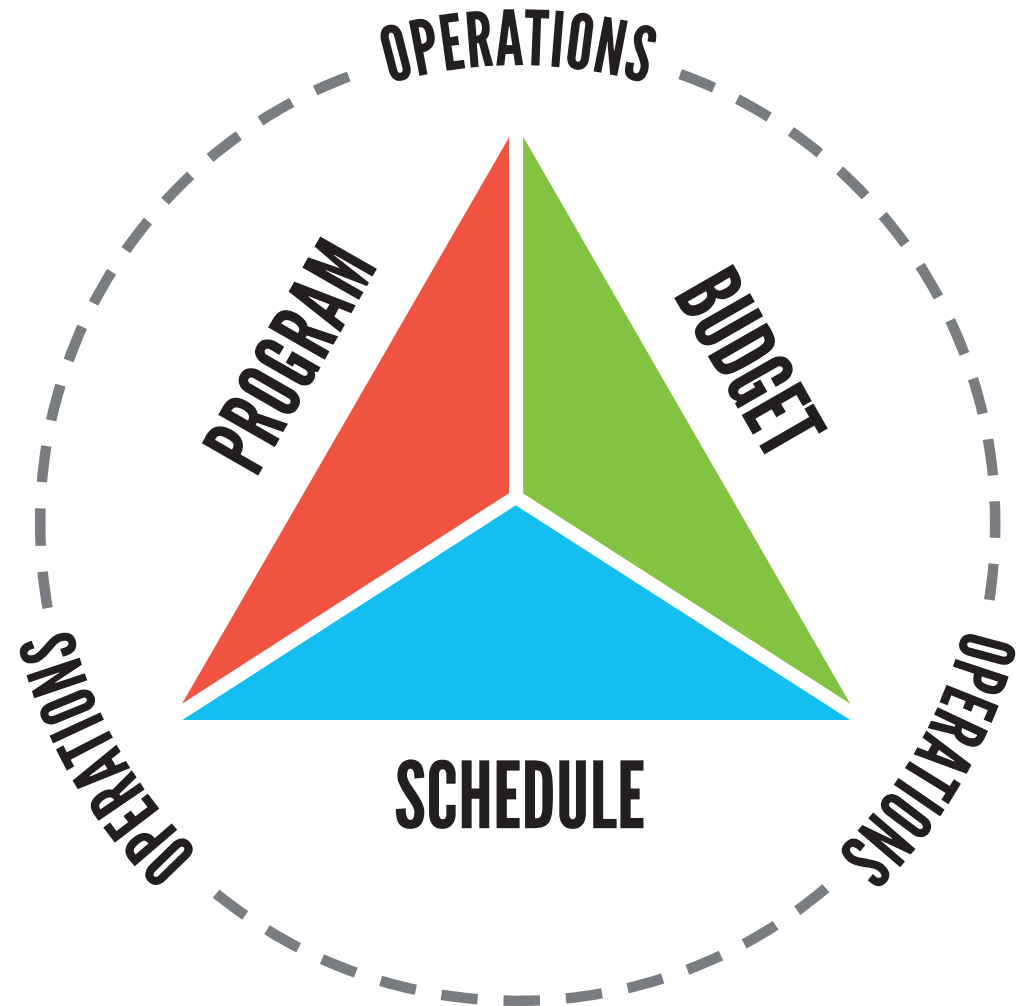
- Strong demographic alignment for **family-focused, multi-use recreation**.
- High potential for **swimming, walking, and fitness-related use**—especially **unstructured activities**.
- **Price sensitivity** is a concern, but **community demand** and participation potential are present.
- A new indoor recreation center could provide:
 - **Flexible gymnasium space**
 - **Fitness and multi-purpose rooms**
 - **Affordable**, unstructured recreation for a wide range of age groups
 - Warm water leisure/therapy pool

PROVEN PROCESS

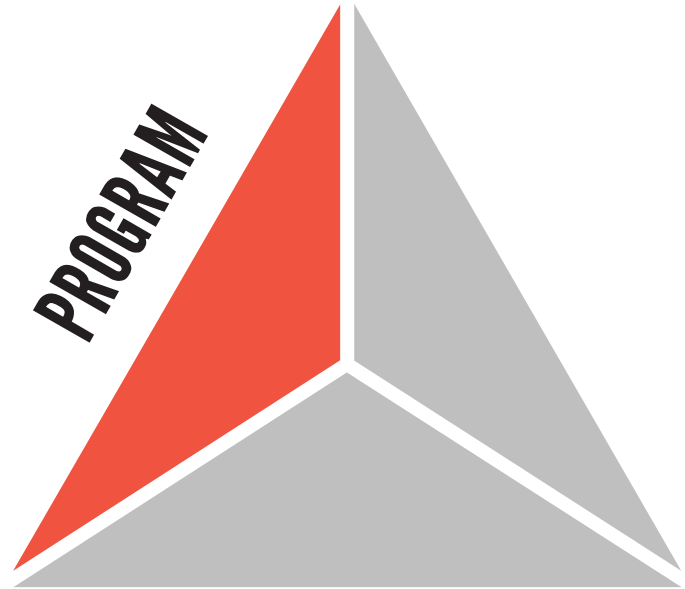
COMMUNITY DRIVEN

FINDING

THE RIGHT
BALANCE



PROGRAM



A photograph of a community engagement event. In the foreground, a woman with long dark hair, wearing a white t-shirt and blue jeans, is looking at a display. Next to her, a man in a light-colored shirt and khaki shorts is also looking at the display. A young boy in a green shirt and khaki shorts is pointing at something on the display. In the background, other people are visible, including a man in a hat and a young child. The event is taking place in a large, modern building with high ceilings and large windows. The text "COMMUNITY ENGAGEMENT" and "MANAGING EXPECTATIONS" is overlaid in large white letters on the image.

COMMUNITY ENGAGEMENT

MANAGING EXPECTATIONS



A CTIVITY
C APACITY
E XPERIENCE

PEOPLE



Who are the people of Lockhart and how do they want to be perceived?

PLACE



Where do people live, work and play? Tell us about landmarks of interest and places of pride.

PACE



What experiences are you looking for and what is your pace of life?



AWAY



HERE



WHY



BE



NOT BE

1. HOW DO YOU DESCRIBE WHERE YOU LIVE WHEN YOU ARE **AWAY** FROM HOME?
2. WHAT PLACES OR EVENTS MUST VISITORS EXPERIENCE WHEN THEY ARE **HERE**?
3. **WHY** DO YOU LIVE HERE?
4. HOW DO YOU WANT TO **BE** PERCEIVED AS A COMMUNITY?
5. HOW DO YOU **NOT** WANT TO **BE** PERCEIVED AS A COMMUNITY?

WISH LIST

- Indoor volleyball
- Competition swim
- Spin classes
- Dance classes
- Training pool
- Senior Activities
- Ninja course
- Aquatic basketball
- Acting classes
- Pilates
- Childcare
- Basketball
- Weddings/events
- Yoga
- Pickleball
- Rock climbing
- Art classes
- Cooking classes
- E-sports
- Splash pad
- Outdoor fitness
- Walk/jog track
- Slides
- Aquatic volleyball

AQUATIC CENTER

Competition swim
Water play feature
Training/Therapy pool
Ninja course
Aquatic basketball
Aquatic volleyball
Slides

TEMPORARY REC CENTER

Walk/jog track
Spin classes
Basketball
Indoor volleyball
Childcare
Yoga
Senior Activities
Pickleball
Pilates

FUTURE REC CENTER

Rock climbing
Outdoor fitness
Cooking classes
E-sports
Art classes
Dance classes
Acting classes
Weddings/events
Splash pad
Walk/jog track
Gymnasium

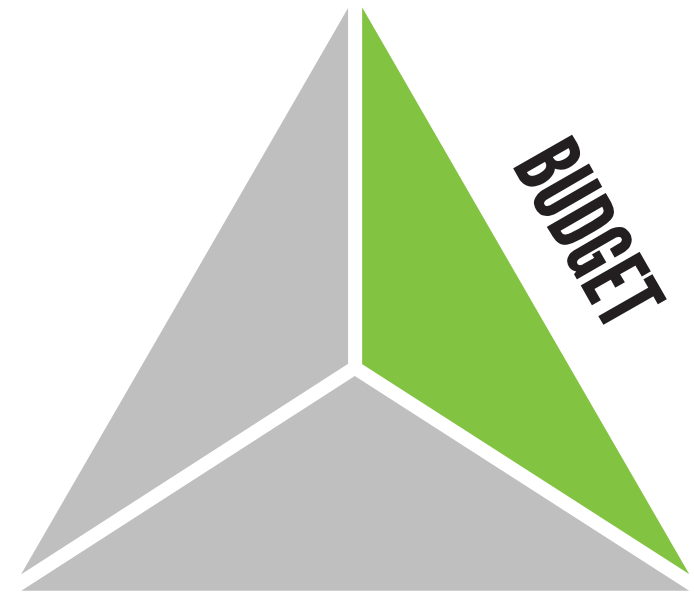
PROCESS

BASE PROJECT NEEDS
+
WISH LIST

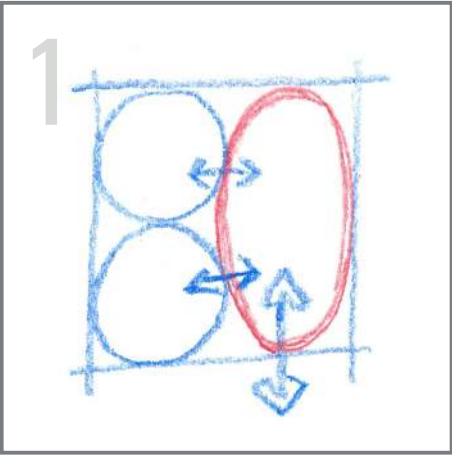


PRIORITIZATION
Align with budget

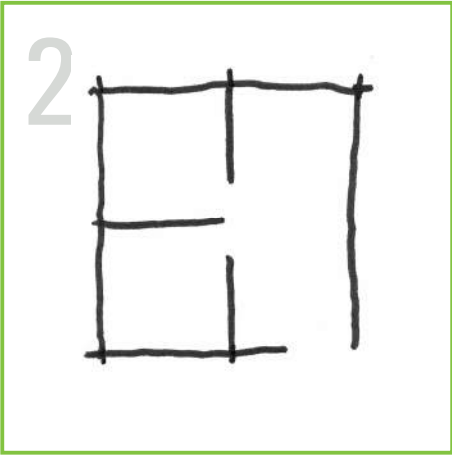
BUDGET



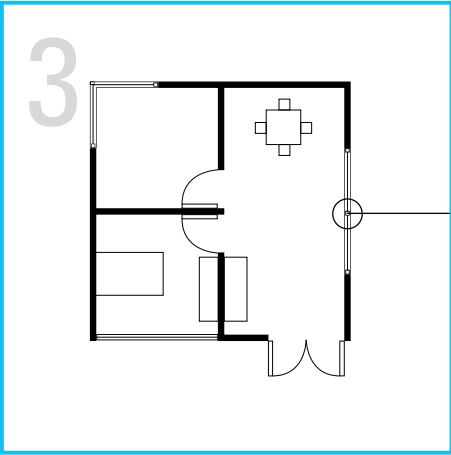
“LIVE” ESTIMATING PROCESS
MANAGING EXPECTATIONS



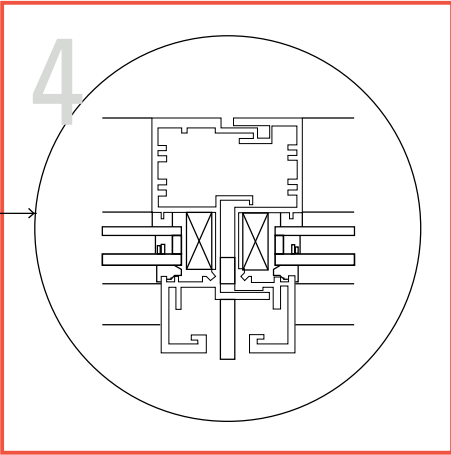
ASSESSMENT



**SCHEMATIC
DESIGN**
(SD)



**DESIGN
DEVELOPMENT**
(DD)



**CONSTRUCTION
DOCUMENTS**
(CD)



CONSTRUCTION

VALUE-BASED DECISIONS

Aesthetics
Durability
Life-cycle Cost
Sustainability

GOOD

BETTER

BEST

TOTAL PROJECT COSTS

HARD COSTS

Construction
Material
Labor

SOFT COSTS

Design Fees
Development Fees
Equipment Mgmt Fees
Permitting
Contingencies

ESCALATION

Impact of Time

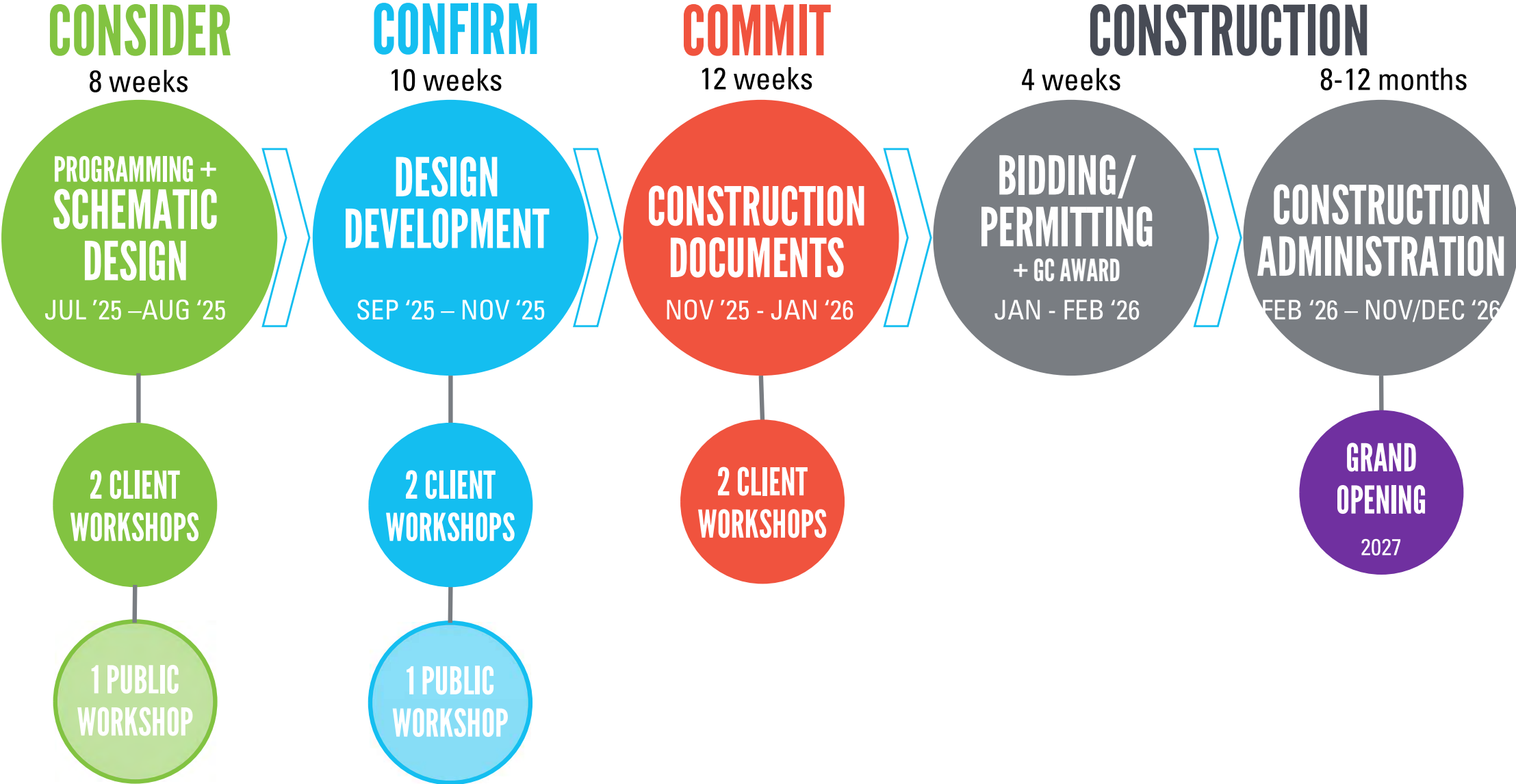


SCHEDULE



SCHEDULE

SCHEDULE



TOTAL DURATION = 16-20 MONTHS

THE 3 C'S

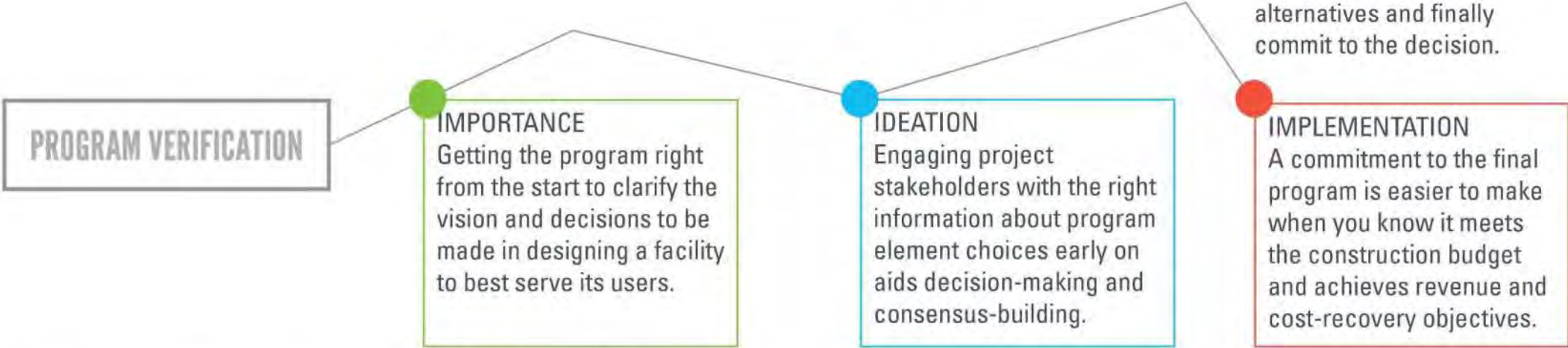
CONSIDER.CONFIRM.COMMIT.®

THE RIGHT DECISIONS
AT THE RIGHT TIME
WITH THE RIGHT INFORMATION

The first step is the “Consider” stage where we introduce the team to a decision point, be it a material choice or an alternative design approach.

At the next workshop we will discuss the issue in depth, having had some time to understand the implications of the decision and “Confirm” the decision.

The following meeting we would “Commit” to the decision. This allows the client and the community to have enough time to fully understand the issues, research and consider alternatives and finally commit to the decision.



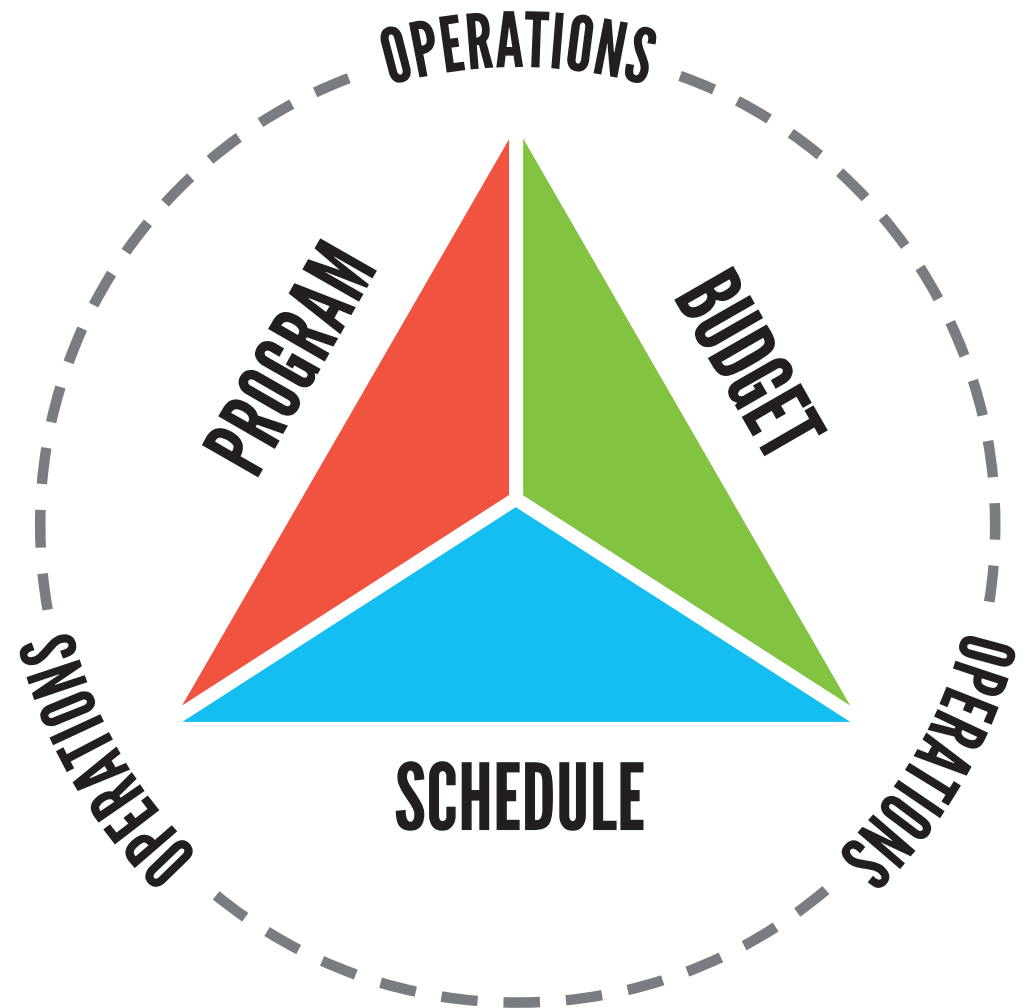
The three decision-making stages of the Owner's Decision Matrix.

OWNER'S DECISION MATRIX (ODM)



FEASIBILITY/ CONCEPT DESIGN (16 + 3 weeks)			
WEEK 2	WEEK 4	WEEK 7	WEEK 10
Feasibility Kickoff (date)	Feasibility Workshop #1 (date)	Feasibility Workshop #2 (date)	Feasibility Workshop #3 (date)
Consultant Attendees:	Consultant Attendees:	Consultant Attendees:	Consultant Attendees:
Project Administration	Project Administration	Project Administration	Project Administration
Consider client decision makers	Confirm client decision makers	Commit client decision makers	
Consider conducting a focus group meeting	Commit conducting a focus group meeting	Commit public meeting #2	
Confirm public meeting schedule	Confirm public meeting #1	Commit stakeholder group involvement	
Consider stakeholder group involvement	Confirm stakeholder group involvement	Commit scope of site survey and procurement	
Consider scope of site survey and procurement	Confirm scope of site survey and procurement		Confirm soil information/ Geotech in progress
Consider soil information/Geotech start	Commit CMGC interview/selection <u>process</u>		
Confirm CMGC interview/selection <u>process</u>	Commit card game		
Consider card game	Commit touring existing facilities	Commit defining guidelines	
Consider touring existing facilities	Confirm Phase I or II environmental impact /asbestos report	Commit Phase I or II environmental impact /asbestos report	Confirm start of Phase I or II environmental impact
Consider mission/vision statement draft + values	Confirm mission/vision statement draft + values	Commit mission/vision statement draft + values	
Consider sustainable goals	Confirm sustainable goals	Commit sustainable goals	
Consider site plan options	Confirm site plan options		Commit site plan

OPERATIONS



OPERATIONS

DOING THE MOST WITH THE LEAST

PERFORMANCE

ACCOUNTABILITY

OPERATIONS



COST RECOVERY



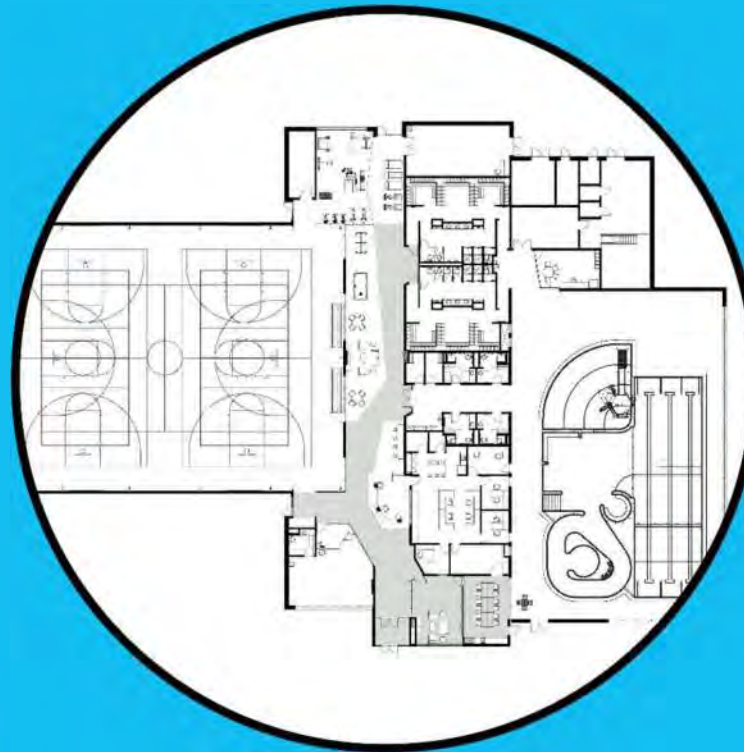
STAFFING



HOURS OF OPERATION



FEES & CHARGES



CUSTOMER SERVICE



UTILITIES



SUPPLIES

LOCKHART COMMUNITY DASHBOARD

BIG PICTURE

INCOME 

Population
15,500


5,300
Households

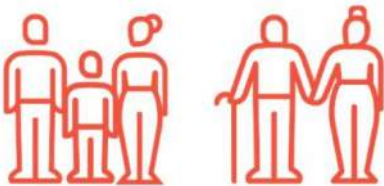
Median Disposable
Income
\$58,000

Median
Household
Income
\$69K

Per Capita
Income
\$31K

Median Net
Worth
\$166K

Largest Group
2024 Females Age 30-34
Smallest Group
2024 Males Age 85+



Median Age
39

TAPESTRY LIFEMODES



Middleburg
36%



Front Porches
20%



Rustbelt Traditions
12%

No High School
Diploma
12%



42%
High School
Graduate

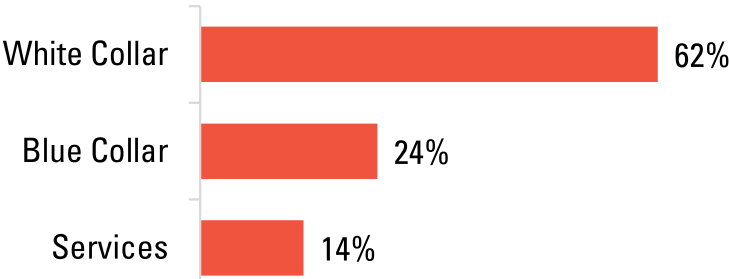


25%
Some
College



21%
Bachelor's/Grad/
Prof Degree

EMPLOYMENT



Unemployment
Rate
2.4%

COST RECOVERY



BENCHMARK NETWORK



18
centers

7
states

1.6 M
sq. ft.

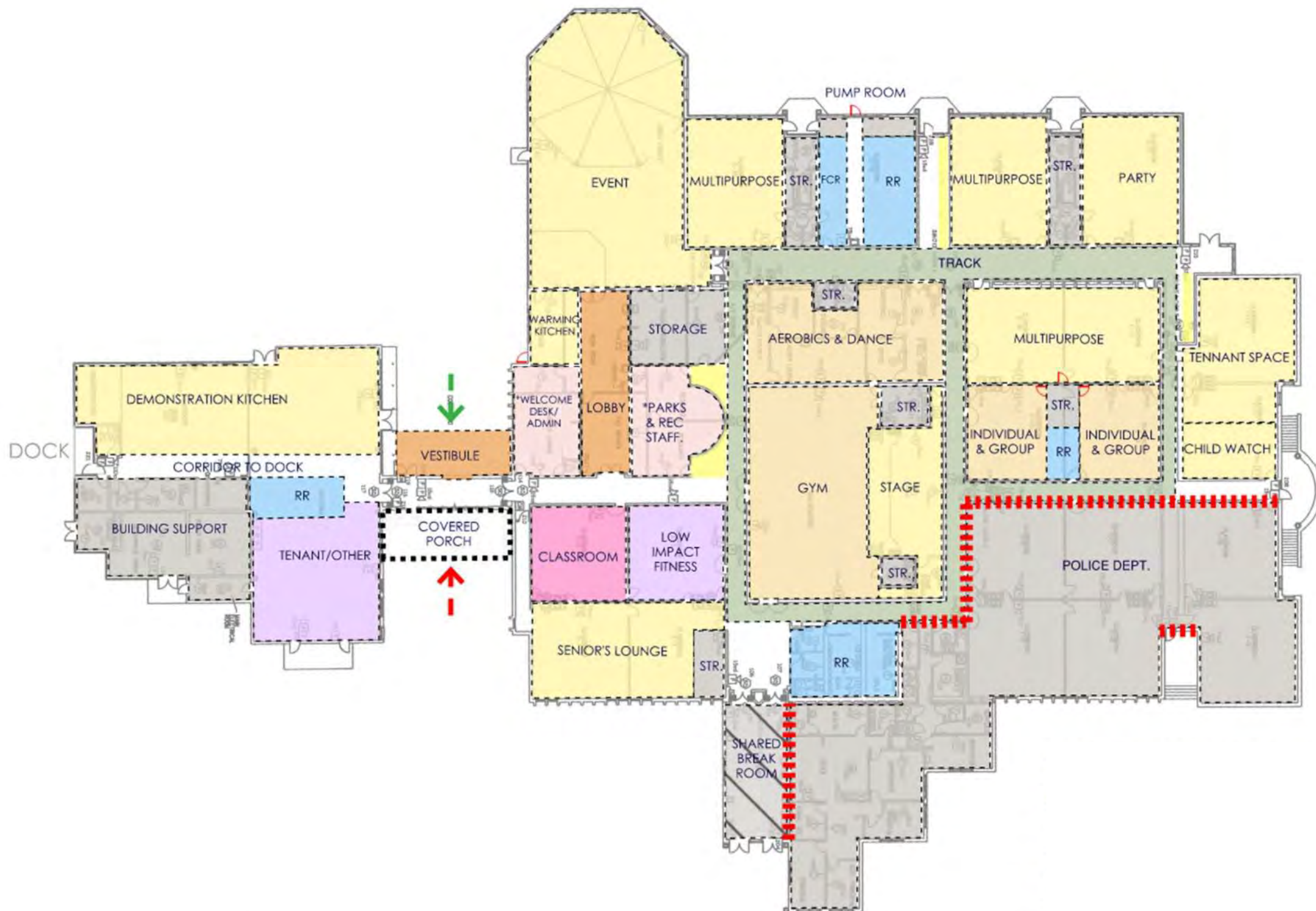


SIMILAR PROJECTS & EXPERIENCE



RETROFITTING A SCHOOL

MINT HILL RECREATION CENTER







The background image shows the exterior of a large, single-story metal building, identified as the Hyland Hills Sports Center. A large, leafy tree stands to the left of the building. In the foreground, there is a paved parking lot with yellow curb markings. The sky is blue with scattered white clouds. The entire image is overlaid with a semi-transparent purple filter.

METAL BUILDING RETROFIT

HYLAND HILLS SPORTS CENTER



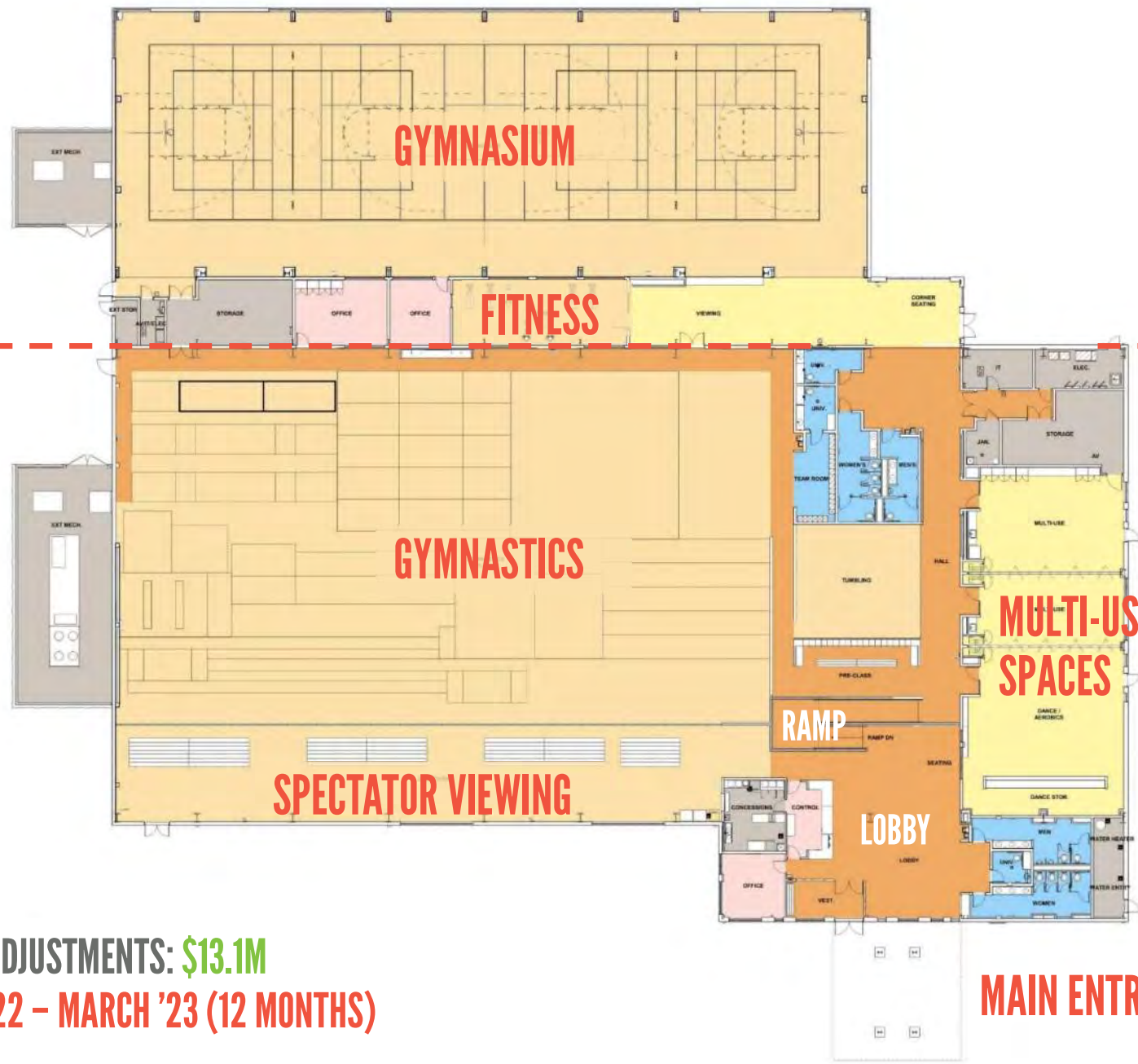
BEFORE







FLOOR PLAN



OVERALL AREA: 49,500
SF

GMP AFTER DESIGN REFINEMENT & ADJUSTMENTS: \$13.1M
CONSTRUCTION SCHEDULE: MARCH '22 – MARCH '23 (12 MONTHS)

A wide-angle photograph of a large indoor sports facility, likely a school or community center gymnasium. The space is filled with people, some standing and others in motion on the basketball court. The gym has a high ceiling with visible steel trusses and lighting rigs. A purple tint is applied to the entire image. Overlaid on the center is the text 'FLEXIBLE GYM SPACES' in large, bold, white capital letters, and below it, 'THE CORE (HOBBS, NM)' in a slightly smaller, bold, white capital font.

FLEXIBLE GYM SPACES

THE CORE (HOBBS, NM)



BARKER
RINKER
SEACAT
ARCHITECTURE

THE CORE



BARKER
RINKER
SEACAT
ARCHITECTURE

THE CORE





BARKER
RINKER
SEACAT
ARCHITECTURE

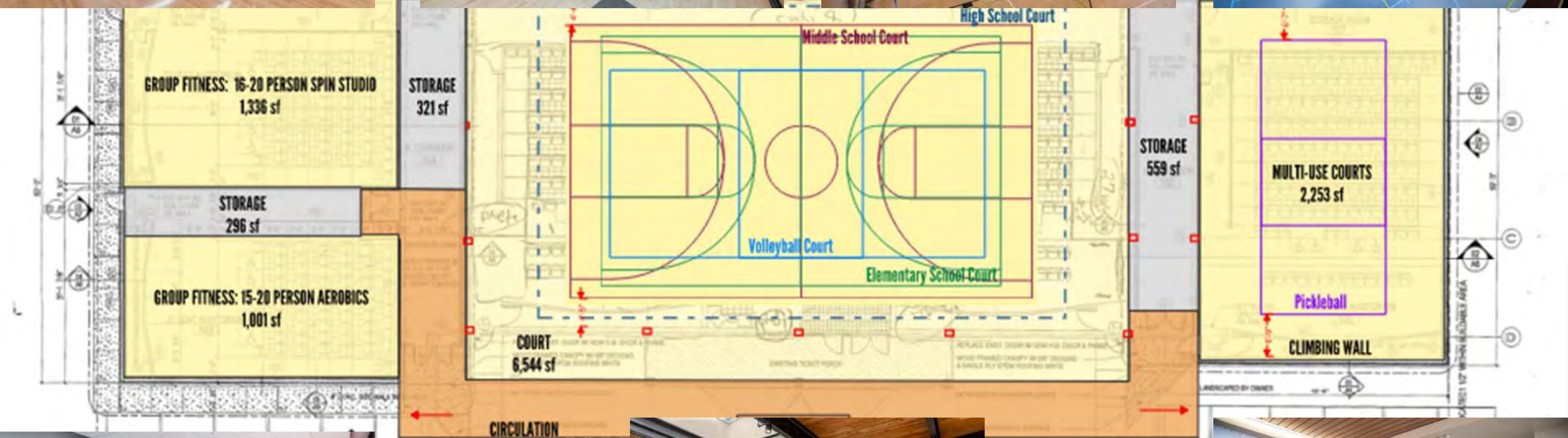
THE CORE

DIGITAL PLAY





YOUR PROJECT





**We are not building a
New recreation center...**

We are building a community

WHY OUR TEAM?

THE EXPERTS IN RECREATION

DEEP EXPERIENCE IN METAL BUILDING RETROFITS

COMBINED EFFORTS = TIME & MONEY SAVED

BALANCED DESIGN, OPERATIONS, & BUDGET APPROACH

THANK YOU!





**BARKER
RINKER
SEACAT**
ARCHITECTURE

August 18, 2025

Joseph Resendez
City Manager
City of Lockhart
705 Wichita St.
Lockhart, TX 78644

Subject: Lockhart Recreation Center Feasibility Study

Hello Joseph,

Thank you for allowing Barker Rinker Seacat Architecture (BRS) to assist the City of Lockhart in studying the expansion of recreation offerings available to the community and residents. Please see the following pages and attached work plan for BRS' proposed scope of services.

PROJECT UNDERSTANDING

The purpose of this recreation center study is to:

- Engage with the City and steering committee to learn what they may desire or expect in a future recreation facility and a conversion of a movie theater into a recreation center.
- Develop a building program with list of spaces and associated sizes for a future and a new recreation center along with an operational proforma.
- Develop a conceptual site plan, conceptual floor plan, and associated cost to convert and renovate the existing movie theater into a recreation center.
- Develop a conceptual site plan, building program and associated cost to build a future recreation center adjacent to the new aquatic facility.

This proposal is for an initial phase which includes steering committee engagement, program development, project schedule forecasting, and total project cost estimates. Following this effort, the design team and consultants will provide a proposal, scope of work, and fees for full A/E Design Services for converting the movie theater into a multi-purpose recreation center that will go through permitting and construction administration. The method of construction procurement is yet to be determined.

We look forward to studying this exciting new project for the City to see how an additional facility can continue the parks and recreation offerings your residents have come to trust. Thank you for allowing us to work with the City of Lockhart and to continue our relationship.

PROPOSED PROFESSIONAL FEES

Attached "Exhibit A" features our work plan, dated 8/18/2025, which contains details about our proposed process. The BRS team will deliver feasibility study services in a way that provides the City with the information needed to make informed decisions on the project's program, space requirements, budget, development schedule, operational proforma and ultimate viability for the City.

Exclusions

The following services and products are not included within this proposal:

1. Services or products requested beyond the Scope of Work outlined in the Work Plan.
2. Detailed Soft Cost Budgets beyond assuming historical % of total project costs.
3. Topographic and boundary surveys.
4. Geotechnical and hydrological reports.

DENVER
3457 RINGSBY COURT
UNIT 200
DENVER, CO 80216

DALLAS
129 S. MAIN ST.
UNIT 230
GRAPEVINE, TX 76051

CONTACT
303.455.1366
WWW.BRSARCH.COM

5. Existing "as-built" on-site and off-site utility information and plans.
6. Detailed life cycle cost studies for building systems and equipment.
7. Civil engineering or geotechnical services.

After your review, please let us know if you have any questions. If acceptable, please sign this proposal letter to the contract. We look forward to our work together and continuing our valued relationship with the City of Lockhart.

Sincerely,



Jason Ringdahl, AIA
jasonringdahl@brsarch.com
Principal
Barker Rinker Seacat Architecture

Approved: _____
Joseph Resendez, City Manager

Date: _____



Lockhart Recreation Center - Programming & Planning
PHASE 1 FEASIBILITY STUDY - SCOPE OF SERVICES and WORK PLAN

18-Aug-25

This proposal's scope of work includes confirming a building program for the retrofitting of an existing movie theater and master planning for a future Recreation Center based on the City's priorities, creating 2D conceptual building and site plans, and confirming an overall project budget for a new recreation center in the existing movie theater as well as a future recreation center to be located adjacent to the aquatics center. The results of this initial conceptual design phase will be used to develop a full-service architecture and engineering design services proposal. Additional optional services are listed below and can be provided as needed.

Participant Key: LPRD | Lockhart TX BRS | Barker Rinker Seacat Architecture
 Half B*K | Ballard King

Activity/ Timeline		Scope Description (Tasks and Products)	Duration	BRS FEE
WORK PERIOD #1	PM August - October 2025	<u>Project Management</u> • Invoicing and Project Budget Management, Meeting Coordination, Travel Coordination	10-12 weeks	\$4,640
	1.0 Video Conference Call Week of September 8th	<u>Project Team: Pre-Workshop #1 Meeting with Steering Committee</u> • Prep & Presentation • Team Introduction • Work plan and project schedule • Dates for Workshops, Meetings, Public Engagement and Presentations • Request background information: Comp Plan, Master Plan, site surveys • The City's vision, goals and objectives for the project • Point(s) of Contact, Steering Committee Members & Communication Protocols • Review project baseline program elements • Review market segment, demographic, and alternative provider analysis considerations • Discuss Program Card Game Activity and participants • Discuss Operational considerations and Cost Recovery Goals for the facility • Discuss Sites (Constraints and Opportunities) • Discuss Total Project Budget (Building, Site, Etc.) • Discuss existing community facilities and programming	1 day	\$4,450
	1.1 Sept 8th-Sept 26th	<u>Work Period 1 - Data Collection</u> • Create meeting minutes and distribute • Review all existing data available, to include: Past planning efforts, surveys/site plans for the existing movie theater and future building site being considered, current mission statements, P&R operational data, development requirements and codes, budget information and limitations. • Conduct an initial code review to understand constraints • Recreation Center Steering Committee Dates & Workshops • Prepare workshop slide shows, including National Slide tour of potential recreation/community center program components • Prepare customized BRS Card Game & capital costs for each program space • Prepare Market and Demographic Research Findings • Review operational strategies and benchmarking data • Prepare draft of on-line survey questions	3 weeks	\$5,580
	1.2 DFW Rec Ctr Tours Week of Sept 8th or 15th	<u>Steering Committee & Staff Tours</u> • Tour existing Recreation Centers in the DFW Area		\$2,220
	1.3 - Trip 1 Morning or Afternoon In-person Week of Sept 29th	<u>Steering Committee Workshop #1</u> • Project schedule • Project vision, goals and objectives • Demographic Research Findings, National Benchmarks, Comparable Facilities Information • Play Programming Card Game; Identify program elements for consideration • Sustainability concepts and goals • Program / budget / schedule, as needed • Upcoming On-Line Survey Questions • Initial Market Research data: Service Area, Demographics, & Demand Participatory activities with Steering Committee for project input: • National Slide Tour Presentation of similar community facilities and trends of potential recreation/community center program components • Play Programming Card Game; Identify program elements for consideration • Discuss Priorities and Phasing Options for Movie Theater & Future Recreation Center • Project Program(s), Budget(s) and Schedules for Movie Theater Conversion & Future Recreation Center	1 day	

	Activity/ Timeline	Scope Description (Tasks and Products)	Duration	BRS FEE	
WORK PERIOD # 2	2.0 Oct 6th - Oct 24th	<u>Work Period 2 - Program Development and Site Analysis</u> • Create meeting minutes and distribute • Refine the Vision Statement and Goals • Finalize on-line survey questions. Send to City to upload, activate and advertise. Survey to run 3 weeks. • Create options of proposed program spaces and area (SF) requirements for Theater & Future Rec Center • Develop building programming models/phasing options (up to 2 options) • Perform analysis of potential future building site & Develop site plan analysis • Develop floor plan adjacency (bubble) diagrams • Develop preliminary building and site test fit/relationship diagrams • Refinement of project model spreadsheet and total project cost estimate for construction • Craft the preliminary Design Threads • Prepare workshop presentation slide show • Review/Establish operational expenses and revenues models	3 weeks	\$12,205	
	2.1 - Trip 2 Morning or Afternoon In-person Week of Oct 27th	Confirm Confirm Commit Confirm Confirm Confirm Consider Confirm Consider Confirm Confirm Confirm Consider	<u>Steering Committee Workshop #2</u> • On-line Survey results • Project building program(s) & budget(s) • Project Vision Statement • Preferred building programming models/phasing options • Site evaluation/analysis findings • Site plan development priorities and preferences • Preliminary building and site test fit/relationship diagrams • Floor plan adjacency (bubble) diagrams • Discuss preliminary preferences for building systems or special features • Discuss operational expense and revenue model for preferred program options • Cost Recovery Goals • Demographics, Service Area, & Tapestry Data • Review preliminary Design Threads	1 day	\$7,820
	2.2 Virtual or In-Person		<u>Council Presentation</u> • Present research, findings, results and outcome of Feasibility Study	1 evening after Workshop	\$0
WORK PERIOD #3	3.0 Nov 3rd - Nov 21st	<u>Work Period 3 - Develop Floor & Site Plan; Finalize Program, Budget, & Operations</u> • Create meeting minutes and distribute • Finalize Programs & Budgets for Movie Theater Retrofit & Future Rec Center • Refine preferred site plan diagram • Finalize concept floor plan • Refine Design Threads • Revise project against established operational goals • Revise operational expense and revenue model for final program/plan option • Prepare workshop presentation slide show	3 weeks	\$7,775	
	3.1 Video Conference Call Week of Nov 24th	Commit Commit Commit Commit Commit Commit Commit Commit	<u>Steering Committee Workshop #3</u> • Final Program & Budget for Movie Theater Retrofit • Final Program & Budget for Future Recreation Center • Final Concept Retrofit Floor Plan & Site Plan for Rec Center • Future Recreation Center Masterplan • Operational expense and revenue model • Cost Recovery • Design Threads • Presentation as Feasibility Study Report	1 day	\$1,890

BRS Phase 1 Design Services Fee	\$	54,400
Half Phase 1 Design Services Fee	\$	11,500
B*K Phase 1 Design Services Fee	\$	15,000
BRS 10% Coordination Fee	\$	2,650
Phase 1 Reimbursables Fee	\$	8,600

- Notes:**

RESOLUTION NO. 2025-27

WHEREAS, the City currently owns the former Hometown Cinema facility (“Facility”), located at 120 W MLK Industrial Blvd, in the City of Lockhart, Caldwell County, Texas; and

WHEREAS, the City has determined that the Facility should be renovated to serve as a Recreation Center (“Center”); and

WHEREAS, City Staff completed a Request for Qualifications (“RFQ”) process and selected BRS Architecture as the recommended firm to design and construct the Center; and

WHEREAS, the City has lawfully available funds to construct and operate the Facility.

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

Section 1. All of the above recitals are hereby found to be true and correct legislative findings of the City Council of the City of Lockhart (the “City Council”), and they are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

Section 2. The City Council approves an agreement with BRS Architecture to conduct a Feasibility Study for the design, construction, and operation of the Center, as well as a potential future Recreation Facility.

Section 3. The Mayor is authorized to execute said agreement and any documents in connection therewith.

Section 4. The City Council authorizes the City Manager to negotiate a contract with BRS Architecture for the development and construction of the Center upon the completion of the feasibility study, and return said contract to City Council for approval.

Section 5. The City Council hereby finds and determines that sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted as a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Texas Open Meetings Act, contained in Chapter 551 of the Texas Government Code, as amended, and that this meeting was open to the public and the subject matter of this Resolution and its contents have been discussed, considered and formally acted upon by the City Council. Further, the City Council ratifies, approves and confirms such written notice and the contents and posting thereof, and the foregoing fully complied with all applicable law.

Section 6. If any part of this Resolution is ever declared invalid or unenforceable for any reason, the remainder of this Resolution shall remain in full force and effect.

Section 7. This Resolution shall be effective from and after its passage by the City Council.

PASSED AND APPROVED by the City Council of the City of Lockhart, Texas, the _____th day of _____ 2025.

Lew White, Mayor

ATTEST:

Julie Bowermon, City Secretary

APPROVED AS TO FORM:

Bradford E. Bullock, City Attorney

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COUNCIL MEETING DATE: September 2, 2025

AGENDA ITEM CAPTION: Discussion and/or action to consider adoption of Ordinance 2025-18 regarding the establishment of a Residential Parking Permit Program.

ORIGINATING DEPARTMENT AND CONTACT: Police - Gary Williamson

ACTION REQUESTED: Ordinance

BACKGROUND/SUMMARY/DISCUSSION: The ordinance creates the framework for a Residential Parking Permit Program, specifically regulating on-street parking in residential areas. The program does not automatically designate any parking restrictions. Instead, property owners would be required to petition the City Council for the creation of a residential permit parking area. Only upon council approval would a designated permit area be established.

This ordinance was tabled at the previous meeting for further review and is now being reconsidered by the Council. Questions were raised about whether both sides of a street must be designated as a permit area, whether residents can request only one side of the street be designated as a permit area, if there is a fee for permits, and whether a public hearing is needed. Staff and Council adequately addressed these questions, and the ordinance was clarified to specify that the permit fee applies only to lost permits.

The program is proposed in response to ongoing complaints from residents near the high school, where student parking in surrounding neighborhoods has limited on-street parking for residents during school hours.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Funds Required:

Account Number:

Funds Available:

Account Name:

FISCAL NOTE (if applicable):

PREVIOUS COUNCIL ACTION:

This ordinance was tabled at the previous meeting for further review and is now being brought back for the Council's consideration.

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COMMITTEE/BOARD/COMMISSION ACTION:

STAFF RECOMMENDATION/REQUESTED MOTION: Staff recommends approval of the ordinance.

LIST OF SUPPORTING DOCUMENTS: Ordinance 2025-18 Residential Parking Permit Program

ORDINANCE NO. 2025-18

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS, AMENDING ARTICLE V OF CHAPTER 56 OF THE CODE OF ORDINANCES TO ADD SECTION 56.313, “RESIDENTIAL PARKING PROGRAM,” PROVIDING FOR DEFINITIONS, PETITION PROCEDURES, PERMIT REGULATIONS, ENFORCEMENT, PENALTIES, AND AN APPEALS PROCESS; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Lockhart, Texas (“City Council”) finds that regulation of residential parking is necessary to protect the health, safety, and welfare of residents; and

WHEREAS, the City Council desires to revise and clarify the procedures and standards for establishing designated permit areas, issuing and revoking permits, and enforcing parking restrictions; and

WHEREAS, the City Council finds it in the best interest of the City and its residents to adopt the following ordinance;

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

SECTION 1.

Section 56.313 of the Code of Ordinances, City of Lockhart, Texas, is hereby amended to read as follows:

Sec. 56.313. Residential Parking Program

(a) Definitions

As used in this section, the following terms shall have the meanings ascribed in this subsection, unless the context of their usage clearly indicates another meaning:

- **Block** means both sides of a street between two intersecting streets.
- **Designated permit area** means a contiguous area of a single-family residential or commercial use containing not less than ten commercial or single-family residential lots, upon which the city council imposes a requirement for a parking permit under this section. Where there are less than ten commercial or single-family residential lots on the entire length of the street, the entire length of the street may be considered for a designated permit area.
- **Resident** means a person whose place of residence or property is located in the city as to render him or her eligible for procurement of a parking permit under this section. For multi-unit complexes larger than four-plexes, the city shall determine the number of eligible units per property for permit allocation to ensure equitable distribution among occupants.
- **Resident parking program coordinator** means a person designated by the city to oversee the residential parking permit program.
- **Resident permit** means a permit issued by the city pursuant to this section to a resident or property owner within a designated permit area for display on a vehicle owned or used by such resident or property owner which is parked or left standing within the designated permit area.
- **Residential parking program guidelines** means operating policies and procedures established by the city. Such guidelines shall be adopted by city council resolution and made publicly available through the city’s website and upon request.

- **Temporary construction permit** means a permit issued under this section for authorized construction activities lasting no more than 45 days. Extensions may be granted upon written request to the city and demonstration of ongoing construction activity, for a maximum cumulative duration of 90 days.

(b) Designated permit areas

No person shall park and leave standing any vehicle on a public roadway, whether attended or unattended, between the times listed and locations designated below without first having obtained a valid parking permit for the designated permit area from the city. Said designated permit area shall be designated as a tow-away zone. Appropriate signage shall be posted in accordance with Texas Transportation Code § 684.052 before enforcement or towing actions occur.

(1) Reserved.

(c) Request for designated permit area

The request for the designated permit area must originate from a property owner whose property abuts the requested designated permit area with the assistance of city staff. The requester must:

1. Be considered the requester of record and act as primary contact for the request.
2. Be responsible for submission of a signed petition by 60 percent of all eligible properties within the designated permit area, including single-family houses, duplex and four-plex or smaller rental properties. For mixed-use properties, vacant lots, or large multi-family buildings, the petition percentage shall be calculated based on occupied eligible residential units only.
3. Provide a description or a map showing the proposed blocks of the designated permit area.
4. Include the address of each residential lot within the proposed designated permit area.
5. List why the location needs to be designated as a residential parking permit area.
6. Identify any non-residential properties located within the proposed designated permit area, such as churches, schools, public facilities, or commercial establishments.
7. Provide a statement of the proposed parking restrictions desired by the applicants, including days of the week, times of the day, and the length of time for the parking restriction.
8. Submit a signed petition with the following statement affixed:

"We the undersigned are residents and/or property owners of the proposed designated permit area described in this application. We understand that: (i) if this area is designated, certain restrictions will be placed upon on-street parking within the area; (ii) residents and/or property owners of the area will be entitled to obtain a limited number of parking permits exempting their vehicles from such parking restrictions, but if a resident and/or property owner owns a vehicle without having a permit displayed, that vehicle will be subject to the parking restrictions; (iii) parking permits will be issued for a term of one calendar year and require replacement each year; (iv) the set of annual parking permits will be provided by the city to the residents and/or property owners at no cost; (v) there will be a fee for replacement of lost parking permits. This restriction will be valid for a minimum of one year."

(d) Review

The public works director will review all applications submitted for a proposed designated parking permit area in accordance with applicable city ordinances.

1. Temporary restrictions authorized by applicable city ordinances are permitted under existing applicable standards.

2. Where no residential units exist on one side of a street, the area with residential units may be considered for designation as a designated permit area. Requests for single-side designated permit areas will be considered based on traffic conditions and flow analysis.

(e) Public hearing

The city council shall conduct a public hearing on the application. Following the conclusion of the public hearing, the council may approve, reject, or modify the proposed designated permit area. The council will approve the designated permit area by adopting an ordinance which shall describe each street, or portion of each street, within the area and the specific restrictions applicable to the area.

(f) Request for designated permit area removal

Once a designated permit area is established, a removal request may only be submitted no sooner than the first anniversary of the date the ordinance establishing the area was adopted. The request for the removal of the designated permit area must originate from a property owner whose residential property abuts the requested street segment. The requester must:

1. Be considered the requester of record and act as primary contact for the request.
2. Be responsible for submission of a signed petition form, provided by the city, by at least 60 percent of all eligible residential properties within the designated permit area, calculated using the same method required for establishment petitions.

(g) Commercial or service vehicle exemption

The display of a permanent sign or marking which identifies a non-resident commercial or service vehicle actively engaged in commercial or service-related activities shall be deemed a parking permit and such vehicle shall be exempt from any parking restriction as established by this section for any designated permit area. This exemption shall apply only while actively engaged in service and not exceed four consecutive hours without renewal from the city.

(h) Application for permit

Any individual wishing to receive a parking permit will be required to complete an application. This application will verify each individual lives in a designated parking area or is otherwise eligible for a parking permit under the requirements of this section.

(i) Permits

Resident permits are valid for one calendar year. Up to four resident parking permits each year will be provided at no charge to the resident. Temporary construction permits are valid for the time periods designated for each such permit under this section.

1. **Replacement Costs:**
 - a. Lost resident parking permit – \$25.00
 - b. Temporary construction permit – no cost
2. The total number of resident permits for each residence is limited to four permits per year.
3. Temporary construction permits lasting no more than 45 days can be requested for vehicles of workers, subject to extension limits described in subsection (a).
4. Resident permits must be hanging from the rear-view mirror of a motor vehicle or clearly displayed on top of the driver-side dashboard to be valid. For motorcycles, golf carts, or other non-standard vehicles without a mirror or dashboard, permits must be affixed in a city-approved visible location. Any altered or obstructed resident permit will invalidate the permit and be considered a parking violation regardless of proper assignment.

(j) Existing parking restrictions

Nothing in this section shall change or alter existing no parking or tow-away zones designated under applicable ordinances for purposes of traffic management and control.

(k) Effect of permit

Any permit issued under this section shall not guarantee or reserve to the holder a parking space. A parking permit is non-transferable. A parking permit shall not authorize the holder to cause to stand or park a vehicle at such places where parking is prohibited or during such times as when the stopping, standing, or parking of vehicles is set aside for specified types of vehicles, nor exempt the holder from observance of any traffic regulation other than the specified parking restrictions. A parking permit confers a privilege only, subject to revocation consistent with residential parking program guidelines at any time.

(l) Enforcement authority

Officers and employees of the police department as designated by the city manager or his designee are authorized to enforce this section.

(m) Misdemeanor offense

Any alteration, unauthorized copy, forgery, or misrepresentation of any application, form, petition, sticker, or permit constitutes a misdemeanor offense and is subject to the penalty provided in section 1-8 of the Lockhart City Code upon conviction.

(n) Parking without valid permit prohibited

No person shall park and leave standing any vehicle, whether attended or unattended, in a designated parking area outside of the posted permitted parking times for the designated permit area without a valid parking permit for the designated permit area from the city. Revoked or expired permits are not considered valid. Any person who violates any provision of this section shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$500.00. The City of Lockhart Police Department is hereby authorized to issue tickets for violation of this section.

(o) Visitor permits

The city may issue short-term visitor parking permits to residents in designated permit areas to accommodate temporary guests. Such permits shall be valid for up to 72 hours, subject to reasonable annual limits per residence, as determined by the city council. Visitor permits shall be displayed in accordance with subsection (i)(4).

(p) Appeals process

Any person whose permit application is denied or revoked, or whose property is affected by a designated permit area or removal decision, may file an appeal with the city manager within 15 business days of the decision. The city manager or designee shall conduct a review and issue a written determination within 30 days. The determination shall be final unless appealed to city council.

SECTION 2. SEVERABILITY

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect the other provisions, sections, or applications of the ordinance that can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared to be severable.

SECTION 3. REPEALER

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of the conflict only.

SECTION 4. EFFECTIVE DATE

This ordinance shall take effect immediately upon its passage and publication as provided by law.

PASSED AND APPROVED on this ____ day of _____, 2025.

CITY OF LOCKHART, TEXAS

LEW WHITE, Mayor

ATTEST:

JULIE BOWERMON, City Secretary

APPROVED AS TO FORM:

BRADFORD E. BULLOCK, City Attorney

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COUNCIL MEETING DATE: September 2, 2025

AGENDA ITEM CAPTION: Discussion and/or action regarding Ordinance 2025-19 adopting the City of Lockhart's Annual Operating Budget for Fiscal Year 2025-2026 and appropriating resources, beginning October 1, 2025, ending September 30, 2026, for the City of Lockhart, Caldwell County, Texas and the Lockhart Economic Development Corporation and adopting the City's Investment Policy, Financial Policy, and Fund Balance - Stabilization and Excess of Reserves Policies.

ORIGINATING DEPARTMENT AND CONTACT: Finance - Joseph Resendez, Keeli Michna

ACTION REQUESTED: Ordinance

BACKGROUND/SUMMARY/DISCUSSION: In accordance with the provisions of Article IX, Section 9.09 of the City of Lockhart Charter - a vote is required for adoption; the budget shall be adopted by the favorable vote of the majority of the members of the whole City Council.

This budget also sets forth the fiduciary policies for the City of Lockhart and the Lockhart Economic Development Corporation for the fiscal year October 1, 2025 and ending September 30, 2026. This ordinance will adopt the City's Investment Policy, Financial Policy, and the Fund Balance - Stabilization and Excess of Reserve Policy. The City of Lockhart's Investment Policy must be adopted annually by ordinance according to the City's Charter, Chapter 2256, Section 2256.005.

This agenda item allows for the City Council to suggest any final budget changes before a vote is taken. If no additional allocations or deletions are presented, action can be taken to adopt the Fiscal Year 2024-2025 Annual Operating Budget for the City of Lockhart, Caldwell County, Texas and the Lockhart Economic Development Corporation.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Funds Required:

Account Number:

Funds Available:

Account Name:

FISCAL NOTE (if applicable):

PREVIOUS COUNCIL ACTION:

COMMITTEE/BOARD/COMMISSION ACTION:

City of Lockhart, Texas

Council Agenda Item Cover Sheet

STAFF RECOMMENDATION/REQUESTED MOTION:

LIST OF SUPPORTING DOCUMENTS: Ordinance 2025-19 - Annual Budget 2026, FYE 2026
- Proposed Final Budget, Financial Policy, Investment Policy

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:

APPROVED AS TO FORM:

Julie Bowermon
City Secretary

Bradford E. Bullock
City Attorney



City of Lockhart Annual Operating Budget Fiscal Year 2025-2026



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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 PROPEI	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

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 \$

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 LOAN	-	\$ -	\$ 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

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

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

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

FYE 2026 WORKING BUDGET

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 - TOURISM DIVISION	-	\$	-	\$	-	\$	-	\$	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 & PLAT	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 - TOURISM DIVISION					
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 & SOFTWA	-	\$ -		\$ -	\$ 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 & SOFTWA	-	\$ -		\$ -	\$ 5,000
30 - MATERIALS & SUPPLIES Total	-	\$ -		\$ -	\$ 10,000
800-5200-700-00 - GOODWILL	-	\$ -	\$ -	\$ -	\$ 5,000
70 - MISCELLANEOUS Total	-	\$ -	\$ -	\$ -	\$ 5,000
5200 - TOURISM DIVISION 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
800-5199-730-00 - MISC OTHER EXPENSES					\$ 100,000
70 - MISCELLANEOUS Total					\$ 100,000
5202 - VISITOR CENTER Total			\$ -	\$ -	\$ 162,000



CITY OF LOCKHART,
TEXAS

FINANCIAL POLICY

Adopted 02/01/2022

Revised 09/02/2025

TABLE OF CONTENTS

Introduction	3
Policy 1 Fiscal Planning and Budgeting	4
Policy 2 Fund Balance	6
Policy 3 Expenditure Control	8
Policy 4 Revenues and Collections	9
Policy 5 Grants	11
Policy 6 Cost of Service and User Fees.....	17
Policy 7 Development Impact Fees	18
Policy 8 Capital Asset Accounting and Replacement	19
Policy 9 Leases.....	20
Policy 10 Cash Management and Investment.....	25
Policy 11 Debt Management	26
Policy 12 Utility Enterprise Funds	29
Policy 13 Risk Management.....	30
Policy 14 Accounting, Auditing and Financial Reporting	31
Policy 15 Policy Review.....	33
Appendix A Reporting of Significant Events	34

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 judgment 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

usefullife 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 bondsof 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 servicesavings 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’sInvestment 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 informationregarding 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 known 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.

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.

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COUNCIL MEETING DATE: September 2, 2025

AGENDA ITEM CAPTION: Discussion and/or action regarding Ordinance 2025-20 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, Caldwell County, Texas for Fiscal Year 2026, beginning October 1, 2025 and ending September 30, 2026.

ORIGINATING DEPARTMENT AND CONTACT: Finance - Joseph Resendez, Keeli Michna

ACTION REQUESTED: Ordinance

BACKGROUND/SUMMARY/DISCUSSION: The proposed tax rate is \$0.5541 per \$100 of assessed value. The Ordinance describes the two required components of the tax rate; Maintenance and Operations (M&O) and Interest and Sinking (I&S). State law requires a statement regarding the amount by which taxes for maintenance and operations on a \$100,000 home will be raised. Based on the proposed tax rate, the maintenance and operations portion of the rate will be \$0.4113 per \$100 assessed value compared to last year's maintenance and operations rate of \$0.4067 per \$100 assessed value, resulting in an increase of \$0.0046 or 1.13%. The interest and sinking portion of the tax rate increased from \$0.1026 to \$0.1428 per \$100 assessed value, resulting in an increase of \$0.0402 or 39.2%. This tax rate will raise more taxes for maintenance and operations than last year's rate.

The City of Lockhart's portion of a homeowner's property tax bill is 26% of their total bill based on current tax rates. The remaining 74% of the tax bill is for property taxes charged by the other taxing jurisdictions, including the Lockhart Independent School District (46%), Caldwell County (22%), ESD #5 (4.8%), Plum Creek Conservation District and Groundwater tax (1.4%), and Farm-to-Market (0.005%).

Property taxes paid to the City of Lockhart make up approximately 40% of the City's General Fund revenues. Sales tax revenue makes up another 19%, while other fees and services cover the remaining 41%. The revenues from the General Fund provide maintenance and operational support for streets, drainage, parks, infrastructure, police and fire protection. The verbiage contained within this ordinance is in compliance with requirements of Section 26.05(b)(1)(B) of the Texas Tax Code.

PROJECT SCHEDULE (if applicable):

AMOUNT & SOURCE OF FUNDING:

Funds Required:

Account Number:

Funds Available:

City of Lockhart, Texas

Council Agenda Item Cover Sheet

Account Name:

FISCAL NOTE (if applicable):

PREVIOUS COUNCIL ACTION:

COMMITTEE/BOARD/COMMISSION ACTION:

STAFF RECOMMENDATION/REQUESTED MOTION:

LIST OF SUPPORTING DOCUMENTS: Ordinance 2025-20 - Tax Levy 2025

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 Bowermon
City Secretary

Bradford E. Bullock
City Attorney

City of Lockhart, Texas

Council Agenda Item Cover Sheet

COUNCIL MEETING DATE: September 2, 2025

AGENDA ITEM CAPTION: Discussion and/or action regarding Ordinance 2025-21 repealing uncodified Ordinance 2024-25 in its entirety and adopting this ordinance regarding the City personnel policy manual; removing performance or merit pay for police and fire personnel and adopting a step pay plan for Police and Fire Departments under civil service.

ORIGINATING DEPARTMENT AND CONTACT: Administration - Julie Bowermon

ACTION REQUESTED: Ordinance

BACKGROUND/SUMMARY/DISCUSSION: The FY 25-26 Budget includes a four and half percent (4 1/2 %) pay increase for all full-time and part-time regular City of Lockhart employees. In compliance with Civil Service, classified police and fire positions are paid per a step pay plan, which is set by ordinance. The proposed ordinance reflects increasing the step plans as included in the budget.

Agencies in central Texas continue to experience unremitting vacancies in public safety positions. Consequently, this 4 1/2% adjustment is being proposed to enhance Lockhart's ability to recruit and retain qualified police officers and fire fighters. The City will continue to offer the \$10,000 hiring incentive to police officers as well as the lateral entry pay program.

PROJECT SCHEDULE (if applicable): N/A

AMOUNT & SOURCE OF FUNDING:

Funds Required:

Account Number:

Funds Available:

Account Name:

FISCAL NOTE (if applicable): The 4 1/2 % pay increase is included in the proposed FY 25-26 budget.

PREVIOUS COUNCIL ACTION: N/A

COMMITTEE/BOARD/COMMISSION ACTION: N/A

STAFF RECOMMENDATION/REQUESTED MOTION: Staff recommends approval.

LIST OF SUPPORTING DOCUMENTS: Proposed Ordinance 2025-21, Ordinance 2024-25, .

ORDINANCE NO. 2025-21

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS; REPEALING UN-CODIFIED ORDINANCE 2024-25 IN ITS ENTIRETY AND ADOPTING THIS ORDINANCE REGARDING THE CITY PERSONNEL POLICY MANUAL; REMOVING PERFORMANCE OR MERIT PAY FOR POLICE AND FIRE PERSONNEL AND ADOPTING A STEP PAY PLAN FOR POLICE AND FIRE DEPARTMENTS UNDER CIVIL SERVICE; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALER; PROVIDING FOR PUBLICATION; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Lockhart adopted a personnel policy manual on April 8, 1986; and

WHEREAS, certain sections address pay issues; and

WHEREAS, due to the implementation of Chapter 143 of the Texas Local Government Code for the Police Officers and Fire Fighters, “merit” pay for classified police officers and fire fighters was abolished; and

WHEREAS, due to a four and half (4 ½) percent pay increase for all full-time and part-time regular City of Lockhart employees approved by City Council effective October 1, 2025, the City believes that public safety will best be served by adjusting step pay plans for police and fire classified personnel; and

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

- I. The matters and facts set forth in the preamble are hereby found to be true.
- II. The following Step Pay Plans for the Fire Department (Exhibit “A”) and Police Department (Exhibit “B”) are expressly incorporated by reference and adopted for classified members of the Lockhart Fire Department and Lockhart Police Department.
- III. Severability: If any provision, section, clause, sentence, or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or un-enforced, 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 of the Mayor in approving this ordinance that no portion, provision, or regulation contained herein shall become inoperative or fail by way of reasons of any unconstitutionality or invalidity of any other portion, provision, or regulation.
- IV. Repealer: That all other ordinances, section, or parts of ordinances heretofore adopted by the City of Lockhart in conflict with the provisions set out above in this ordinance are hereby repealed or amended as indicated.

V. Publication: That the City Secretary is directed to cause the caption of this ordinance to be published in a newspaper of general circulation according to law.

VI. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required by law.

VII. Effective Date: That this ordinance shall become effective on October 1, 2025 beginning with work shifts starting after 12:00 A.M. on October 1, 2025.

PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS, ON THIS THE 2nd DAY OF SEPTEMBER, 2025.

CITY OF LOCKHART

Lew White, Mayor

ATTEST:

APPROVED AS TO FORM:

Julie Bowermon, City Secretary

Brad Bullock, City Attorney

Fire Department Step Pay Plan Civil Service Personnel Rate Per Hour <i>*Effective October 1, 2025</i>						
<u>Tenure¹</u>						
Firefighter/EMT Per Hour	0	1	3	5	7+	
	\$19.97	\$20.70	\$21.69	\$22.67	\$23.19	
<u>Tenure</u>						
Fire Engineer Per Hour	0	3	6	9	12+	
	\$22.19	\$22.67	\$23.67	\$24.16	\$24.65	
<u>Tenure</u>						
Captain Per Hour	0	3	6	9	12+	
	\$24.65	\$25.64	\$26.14	\$26.61	\$27.14	
<u>Tenure²</u>						
Assistant Chief Per Hour	0	3	6	9	12+	
	\$39.41	\$40.08	\$40.74	\$41.42	\$43.98	

EXHIBIT “A”

¹ “Tenure” is tenure from the hire date. Therefore, step progression is based on years with the Department, not time in rank.

² The Assistant Fire Chief will be exempt from overtime and will be paid on a salary basis.

Police Department Civil Service Personnel Rate Per Hour <i>Effective October 1, 2025</i>								
<u>Tenure¹</u>								
Police Cadet Per Hour	0							
	\$24.39							
<u>Tenure</u>								
Police Officer Per Hour	0	1	2	4	6	8	10	12+
	\$31.98	\$32.81	\$33.65	\$34.50	\$35.54	\$36.60	\$37.71	\$38.84
<u>Tenure</u>								
Sergeant Per Hour	2	4	6	8	10+			
	\$39.58	\$40.40	\$41.74	\$43.09	\$44.49			
<u>Tenure</u>								
Lieutenant Per Hour	4	6	8+					
	\$45.10	\$46.65	\$48.29					
<u>Tenure</u>								
Captain Per Hour	4	6+						
	\$48.46	\$51.34						

EXHIBIT “B”

¹ “Tenure” is tenure from the hire date. Therefore, step progression is based on years with the Department, not time in rank.

ORDINANCE NO. 2024-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS; REPEALING UN-CODIFIED ORDINANCE 2023-19 IN ITS ENTIRETY AND ADOPTING THIS ORDINANCE REGARDING THE CITY PERSONNEL POLICY MANUAL; REMOVING PERFORMANCE OR MERIT PAY FOR POLICE AND FIRE PERSONNEL AND ADOPTING A STEP PAY PLAN FOR POLICE AND FIRE DEPARTMENTS UNDER CIVIL SERVICE; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALER; PROVIDING FOR PUBLICATION; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Lockhart adopted a personnel policy manual on April 8, 1986; and

WHEREAS, certain sections address pay issues; and

WHEREAS, due to the implementation of Chapter 143 of the Texas Local Government Code for the Police Officers and Fire Fighters, “merit” pay for classified police officers and fire fighters was abolished; and

WHEREAS, due to a four (4) percent pay increase for all full-time and part-time regular City of Lockhart employees approved by City Council effective October 1, 2024 and including an additional one (1) percent pay increase specifically for police officers and fire fighters, due to challenges in hiring and retaining qualified police officers and fire fighters, the City believes that public safety will best be served by adjusting step pay plans for police and fire classified personnel; and

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

- I. The matters and facts set forth in the preamble are hereby found to be true.
- II. The following Step Pay Plans for the Fire Department (Exhibit “A”) and Police Department (Exhibit “B”) are expressly incorporated by reference and adopted for classified members of the Lockhart Fire Department and Lockhart Police Department.
- III. Severability: If any provision, section, clause, sentence, or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or un-enforced, 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 of the Mayor in approving this ordinance that no portion, provision, or regulation contained herein shall become inoperative or fail by way of reasons of any unconstitutionality or invalidity of any other portion, provision, or regulation.

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

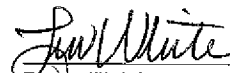
V. Publication: That the City Secretary is directed to cause the caption of this ordinance to be published in a newspaper of general circulation according to law.

VI. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required by law.

VII. Effective Date: That this ordinance shall become effective on October 1, 2024 beginning with work shifts starting after 12:00 A.M. on October 1, 2024.

PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LOCKHART, TEXAS, ON THIS THE 3rd DAY OF SEPTEMBER, 2024.

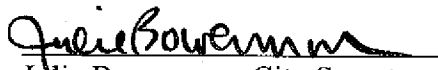
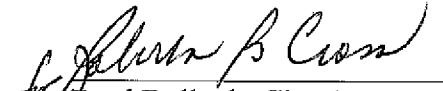
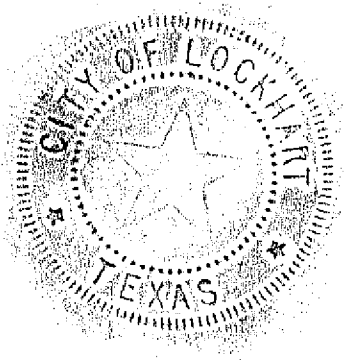
CITY OF LOCKHART



Lew White, Mayor

ATTEST:

APPROVED AS TO FORM:


Julie Bowermon, City Secretary
Brad Bullock, City Attorney

Fire Department Step Pay Plan Civil Service Personnel Rate Per Hour <i>*Effective October 1, 2024</i>						
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Tenure						
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	\$21.23	\$21.69	\$22.65	\$23.12	\$23.59	
Tenure						
Captain Per Hour	0	3	6	9	12+	
	\$23.59	\$24.54	\$25.01	\$25.46	\$25.97	
Tenure²						
Assistant Chief Per Hour	0	3	6	9	12+	
	\$37.71	\$38.35	\$38.99	\$39.64	\$42.09	

EXHIBIT “A”

¹ “Tenure” is tenure from the hire date. Therefore, step progression is based on years with the Department, not time in rank.

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Police Department Civil Service Personnel Rate Per Hour <i>Effective October 1, 2024</i>								
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	\$23.34							
Tenure								
Police Officer Per Hour	0	1	2	4	6	8	10	12+
	\$30.60	\$31.40	\$32.20	\$33.01	\$34.01	\$35.02	\$36.09	\$37.17
Tenure								
Sergeant Per Hour	2	4	6	8	10+			
	\$37.88	\$38.66	\$39.94	\$41.23	\$42.57			
Tenure								
Lieutenant Per Hour	4	6	8+					
	\$43.16	\$44.64	\$46.21					
Tenure								
Captain Per Hour	4	6+						
	\$46.37	\$49.13						

EXHIBIT “B”

¹ “Tenure” is tenure from the hire date. Therefore, step progression is based on years with the Department, not time in rank.



Lockhart

T E X A S

2022-2023 Strategic Work Plan



The Strategic Planning Process

From January through April 2022, the City of Lockhart embarked on a strategic planning process to create strategic priorities for 2022-2023. The following is the process used to reach the conclusions for the plan:

The process kicked off with a preliminary Zoom between the City Manager, Steve Lewis, Mayor Lew White, and professional facilitator Alysia A. Cook, PCED, IOM with Opportunity Strategies LLC. The three met to review key issues facing the city, understand the programs and projects currently underway, and to prepare the process and format for the planning session.

On April 8, 2022, the City of Lockhart Management Team met at the Library for Part 1 of the Strategic Work Planning Session for 2022-2023.

On April 9, 2022, the City of Lockhart City Council and City Manager met at the Library for Part 2 of the Strategic Work Planning Session for 2022-2023.



Day One – Management Team

Day One began with City Manager Steve Lewis reviewing with the Management Team the City of Lockhart's accomplishments and success stories of 2021.

Following that, the City Manager and the facilitator shared some leadership concepts and considerations with the Lockhart Management Team. This led to some group discussions about the importance of continuous learning and leadership development.

The City Manager discussed with the participants that when goals are adopted by the City Council, they provide a positive impact for the Management Team in at least 4 different ways:

- a) Direction is clearly set by City Council
- b) Once that direction is established, differences can be discussed in a more open, less polarizing manner
- c) Saves time in decision making on projects/programs
- d) City Manager's recommendations can be better aligned with ultimate objectives

Mission of Lockhart Management Team

To promote and influence the alignment of organizational resources by focusing on:

- a) Organizational planning and issues
- b) Open communication with elected officials, staff, boards, commissions, and citizens
- c) Ensuring City of Lockhart is a leader in Central Texas regarding issues with community relevance
- d) Implementing programs that derive from the City Council and community's goals

Start – Stop – Continue

The facilitator then engaged the Management Team in a group exercise called *Start – Stop – Continue* which divides participants into small groups and has them offer feedback on what the City needs to start doing, stop doing, and continue doing.

These are individual manager recommendations and not necessarily agreed to by all managers or by City Council members. The responses are as follows:

Start

- Long-term capital planning
- Increasing non-emergency communications
- Administering annual customer service surveys that are statistically valid
- Developing recreation programs
- Indoor community recreation center
- City facilities and community infrastructure improvements
- New spaces for city facilities
- Modernize Human Resources policies including technology
- A vehicle acquisition fund
- Decreasing steps in the hiring process
- Staff planning for future growth
- Modernizing our contracts, best practices, attorney, etc. including reviewing for mutually beneficial language and avoiding one-sided contracts

Stop

- Ineffective/outdated contracts
- Thinking small
- Six-month probationary period for personnel
- Reconnecting customers after 10pm
- Providing free services (such as banners and road closures) and establish a fee schedule for these special requests
- Requiring utility inspections for every change of occupant

Continue

- Longevity pay
- Forward-looking planning for quality growth
- Law enforcement outreach with community
- Contracting (sending RFPs) for solid waste collection
- Supporting tourism
- Modernizing technology, e.g. paperless, Go Green
- Enhancing community investment
- Planning our wayfinding and signage
- Growing events that enhance overnight stays in Lockhart and maximize HOT \$ collections
- Economic growth including considering developing a 4th industrial park
- Striving for improved customer service
- Community engagement including public open houses and social media



Next, the Management Team embarked on a discussion around the following topics which also included some departmental reports on the status of various projects:

- Growth Trends
- Land Development
- Economic Development
- Service Delivery
- Workforce Development
- Long Range Financial Outlook

Following those discussions, the facilitator led the Management Team through a discussion of what they each thought should be the 2022-2023 goals City Council would establish the following day. She recorded those recommendations, then the group reached consensus on what would be put forth to the Council to consider.

The final decisions for 2022-2023 were made by City Council the following day and are listed below.

Day Two – City Council

Day Two began with City Manager Steve Lewis reviewing with City Council the City of Lockhart's accomplishments and success stories of 2021.

Expectations – City Council

Following that, the facilitator asked City Council to share any expectations for the day. Responses were as follows:

- TxDOT – Wayfinding and Signage
- Summerside Subdivision turn lane and traffic light
- Urgent Care facility
- Comprehensive mental health care for first responders
- Keeping City Staff wages competitive
- Need for an Assistant City Manager
- Need for a grantwriter
- Regional animal shelter
- Next industrial park and/or property

The following is the City of Lockhart 2022-2023 Strategic Work Plan.

City of Lockhart Vision:

- To be a first-class community that has maintained its integrity and sense of community characterized by livable neighborhoods and quality schools.
- To be a City that focuses on family by ensuring quality recreational and cultural activities, services, housing, economic, and educational opportunities that promote a well-rounded productive member of the community.
- To be a City that is friendly to visitors and future residents with a spirit of fellowship and cooperation by accommodating their needs and recognizing the wealth in cultural, ethnic and age diversity.
- To be a City committed to sustainability by diligently balancing community needs with available resources and managing growth in a smart and fiscally responsible manner.
- To be a City that celebrates and embraces its long and rich history by reinvesting in neighborhoods, preserving areas and buildings of historic significance and returning the Central Business District to an economically viable and lively activity center.
- To be a City recognized for the quality of its built environment and the integration of the natural landscape throughout the community.
- To be a City that ensures a good balance between residential, commercial, industrial, and public/institutional uses supported by quality infrastructure and transportation systems.
- To be a City known for its innovative solutions to managing growth, progressiveness of City government, and responsiveness to the needs of citizens and businesses.

Source: Lockhart 2020 Comprehensive Plan

Goal #1:

**City
Facilities**

Goal #2:

**Human Resources/
Staffing**

Goal #3:

**Parks &
Recreation**

Goal #4:

Infrastructure

Goal #5:

**Modernization &
Communications**

Goal #6:

**Development &
Quality of Life**

Goal #7:

**Revenue
Sustainability**

2022-2023 Goals:

Each of the following seven goals is guided by the values of diversity and inclusion. Diversity and inclusion are a tapestry that is woven through every goal, every service, and every program.

Goal #1: City Facilities

To begin planning for new city facilities and offices.

Goal #2: Human Resources/Staffing

To enhance our HR services to ensure Lockhart remains a competitive employer.

Goal #3: Parks & Recreation

To develop the Parks & Recreation program and services.

Goal #4: Infrastructure

To enhance physical infrastructure and branded wayfinding throughout Lockhart.

Goal #5: Modernization & Communications

To modernize our in-house and online technology, systems, and communications to serve residents more efficiently and tell the Lockhart story.

Goal #6: Development & Quality of Life

To continually improve the quality of life and employment opportunities of the people of Lockhart.

Goal #7: Revenue Sustainability

To ensure the long-term financial health and sustainability of the City of Lockhart.

Goal #1: City Facilities

To begin planning for new city facilities and offices.

- 1.1 Consider which facilities improvements should be funded by certificates of obligation vs. bonds
- 1.2 Begin plans to replace/update City Hall
- 1.3 Begin plans to replace/update Police/Fire/Training facilities
- 1.4 Begin plans to replace/update Maintenance/City Barn Utilities
- 1.5 Reclaim old space at the hospital
- 1.6 Lease additional space at the EDC building
- 1.7 Conduct a Facilities Study with architects and engineers
- 1.8 Consider Airport improvements (TxDOT Aviation) in the study

Goal #2: Human Resources/Staffing

To enhance our HR services to ensure Lockhart remains a competitive employer.

- 2.1 Hire ACM (Assistant City Manager) immediately
- 2.2 Hire City Manager Support Staff (Executive Assistant or Administrative Assistant)
- 2.3 Once new ACM is hired, assign him/her with developing a Staffing Plan
- 2.4 Once new ACM is hired, assign him/her with developing a Succession Plan
- 2.5 Consider adding additional staff city-wide as needed
- 2.6 Retain law enforcement officers by ensuring compensation competitiveness
- 2.7 Implement a formal EAP (Employee Assistance Program)
- 2.8 Secure a grantwriter (explore opportunities for hiring one vs. contractor)

Goal #3: Parks & Recreation

To develop the Parks & Recreation program and services.

- 3.1 Develop adult and youth programming that utilize existing facilities
- 3.2 Conduct successful outreach to sports leagues across Texas and neighboring states
- 3.3 Consider new Parks & Rec facilities such as pickleball, volleyball, and frisbee golf
- 3.4 Plan for and implement safety improvements of existing facilities
- 3.5 Plan for and implement aesthetic improvements of existing facilities
- 3.6 City Council requests to meet with Parks & Rec Director and City Manager to discuss ideas and brainstorm next steps in the Parks Plan including:
 - Work session, then tour Parks facilities with Parks & Rec Director
 - Discuss short-term vs. long-term Parks & Rec needs
 - Develop plan to survey citizens including bond exploration

Goal #4: Infrastructure

To enhance physical infrastructure and branded wayfinding throughout Lockhart.

- 4.1 Conduct public open houses to determine public wishes for Downtown
- 4.2 Council to approve a final Downtown Conceptual Design and authorize staff to implement
- 4.3 Consider an additional commercial district with retail and mixed-use offerings
- 4.4 Issue the RFP for a Comprehensive Plan update (hire firm by January 2023, then CIP (capital improvement plan) to follow
- 4.5 Explore downtown WiFi options including geofencing

Goal #5: Modernization & Communications

To modernize our in-house and online technology, systems, and communications to serve residents more efficiently and tell the Lockhart story.

- 5.1 PIO (Public Information Officer) to secure proposals for a new website design including:
 - Online forms and application portals (permitting, employment, variance requests, etc.)
 - Must be mobile responsive platform
 - Ensure ease of use and innovative utility of site
 - Include a portal to the Lockhart Economic Development Corporation website
- 5.2 Hire a consultant to 1) build a survey to ask the public what information they seek to find on the City of Lockhart website and 2) compare Lockhart website to other communities with high utilization of an innovative website
- 5.3 Streamline application processes of permits, developer proposals, engineering, employment, etc. to be placed on website (see 5.1)
- 5.4 Verify internet access at all City facilities



Goal #6: Development & Quality of Life

To continually improve the quality of life and employment opportunities of the people of Lockhart.

- 6.1 Consider proposed sidewalk ordinance
- 6.2 Facilitate/incentivize more housing options including:
 - Rental housing options
 - Workforce housing options
 - Higher-income housing
 - Infill/revitalized housing within centers of commerce (existing or planned)
 - Senior/retiree housing
- 6.3 Continue to promote family-friendly events in Downtown
- 6.4 Encourage higher development standards (within state legislature constraints) to research modernization techniques and make recommendations to City Manager for consideration
- 6.5 Continue to implement Animal Control Audit recommendations
- 6.6 Continue to provide concerts on the square

Goal #7: Revenue Sustainability

To ensure the long-term financial health and sustainability of the City of Lockhart.

- 7.1 Explore and increase film production permitting fees
- 7.2 Create and implement fees for banners, road closures, event special requests
- 7.3 Use grantwriter (see 2.8) to find and write grants that benefit the City of Lockhart and its residents
- 7.4 Conduct discussions between City Council and Staff regarding which items can/should be funded by certificates of obligation vs. bonds
- 7.5 Update/increase construction permit fees and impact fees
- 7.6 Explore a bond vote for the items proposed by Parks & Rec and Council from Goal #3
- 7.7 Explore the concept of a Community Foundation with community benefactor options including other communities who have successfully created and implemented a Community Foundation

City of Lockhart Leadership

The 2022 City Council and Management Team participating:

City Council:

Lew White, Mayor

Angie Gonzales-Sanchez, Mayor Pro-Tem

Brad Westmoreland, Councilmember At-Large

Juan Mendoza, Councilmember District 1

David Bryant, Councilmember District 2

Kara McGregor, Councilmember District 3

Jeffrey Michelson, Councilmember District 4

Management Team:

Steve Lewis, City Manager

Julie Bowermon, Director of Human Resources

Connie Constancio, City Secretary

Travis Hughes, Director of Parks & Recreation

Randy Jenkins, Fire Chief

Mike Kamerlander, Economic Development Director

Sean Kelley, Public Works Director

Pam Larison, Director of Finance

Bobby Leos, Electric Superintendent

Victoria Maranan, Public Information Officer

Bertha Martinez, Director of Library Services

Ernest Pedraza, Chief of Police





City of Lockhart

2020-2021 Strategic Priorities

Prepared by:

