

2025 - 2026 Proposed Budget





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MAYOR

Chris Bahlman

CITY COUNCIL

Jimmy Butler – District 1
(Mayor Pro-tem)

Randy Loudermilk – District 2
Josh Lujano – District 3
Wesley Hagle – District 4
Zan Jamieson – District 5

CITY ADMINISTRATOR

Nate Smith

CITY SECRETARY

Sheila Lincoln

CHIEF OF POLICE

Paula Geyer

PUBLIC WORKS DIRECTOR

Bobby Sanders

WATER PLANT SUPERVISOR

Jacob Strickland

FINANCIAL ASSISTANT

Sharon Miller

UTILITY BILLING CLERK

Dailey-Anne Elmore

MUNICIPAL COURT JUDGE

Greg Nichols

AIRPORT MANAGER

Richard Humphrey

CODE ENFORCEMENT/ANIMAL CONTROL

Angela Preciado

POLICE DEPARTMENT

Sgt. Eric Samaniego
Cpl. Clay Bradshaw
Ofc. Bryan Phillips
Ofc. Pat Salas

STREET DEPARTMENT

Billy Sherman
Colin Matheny
Nathan Ross

UTILITIES DEPARTMENT

Aaron Grenwelge
Lupe Olvera
Matthew Crist
Kevin Davis

LAKE KEEPER

Manny Arispe



To: Mayor, City Council and Residents of Winters

From: Nathaniel B. Smith, City Administrator

Subject: FY 2025-2026 Budget Transmittal

On behalf of the City of Winters, I am pleased to submit the Fiscal Year 2025-2026 budget. This transparent document is intended to provide significant details of the City's budget as it relates to the four recognized purposes of a budget.

- Budget as a Financial Document - This budget document provides thorough financial information about the composition, past performance and current assumptions about our revenue streams. Information is intended to be clear in how the City spends the money with which it is entrusted.
- Budget as a Planning Document - This budget book describes the ways the City will achieve its goals through ongoing operations and special projects.
- Budget as a Policy Document - The budget describes the policies that guide the management of the City – whether it's explicit like the Purchasing, Investment, Debt and Fund Balance Policies or a description of policies that guide financial decisions.
- Budget as a Communication Tool - Overall, the budget is a communication tool that summarizes information in an understandable form for the public's consumption.

The following pages will provide a summary of the factors affecting the budget including the major individual funds, their purpose, revenue sources and proposed expenditures.

Looking towards Winters's future

The City has made a number of alterations and changes to the budget over the prior three years. While continued impacts are now indirect, changes to both workforce and local/regional/national economy continue to create new dynamics that must be addressed in the budgetary process.

- Workforce, specifically reduced unemployment rate, increased in transient employment, and wage demands for quality employees. Overall, increases in costs have been noted with training due to turnover/vacancies, creation of entry/retention programs, and growing competitive wages.



- Sales tax revenue is projected to stay stable in the new fiscal year when compared to current year, primarily related to continued inflationary price increases moderated for likely decreased purchasing power/percent income on taxable goods.

Property Tax

The existing tax base where economic conditions warranted property reappraisals but subsequent market sales along with the State Comptrollers' local Property Value Study (PVS) deficiency has generated significant growth in appraisals again this year. This year, the Runnels County Appraisal District's certified taxable value was \$112,283,539, a 7.1 percent increase from the previous year. While that impacts the No New Revenue Rate for the FY 2026 budget, Runnels County is required to calculate the No-New-Revenue tax rate and the Voter Approval Rate from a formula designed to generate a levy 3.5 percent greater than that of the No-New-Revenue rate, adjusting for changes in Debt levels, sales tax growth and several other factors.

An election is mandatory if the City wishes to adopt a rate greater than the Voter Approval Rate, however, 2019's SB 2 created a De minimis Rate, which allows the City to levy up to an additional \$500,000 without triggering an election.

No New Revenue (NNR) tax rate \$0.619626

Voter approval (VAR) tax rate \$0.655802

De minimis rate \$1.068011

Because of the overall economic environment, a rate of \$0.650000, below the eligible voter-approval rate, is proposed this year. The city does not levy ad valorem taxes for debt payments. A total of \$0 will be added to the revenue this year from new property added to the tax roll.

Utility Rates

The City has found increased revenue from raising sewer rates in 2023. While the City has not looked into water rates since 2019, they may have to be considered in the future for increased needs at the Water Treatment Plant.

Capital Project Completion



FY 2025-26 saw completion of several planned capital projects in utilities. At the water treatment plant, the Raw Water/High Service pump projects were completed. These projects will prolong the life of the water treatment plant and the Elm Creek Reservoir.

Quality of Life/Community Beautification Projects

City staff, namely Code Enforcement and Animal Control, have made significant strides to improve quality of life. A record number of cases have been completed or have been cited by staff. In addition, city staff made improvements to the Boy Scout Hut, Ted Meyer park, and the Elm Creek Reservoir park.

Employees

Priorities include resources toward attracting and retaining quality, qualified employees. This year's budget addresses that goal through a 3 percent salary increase as a cost-of-living adjustment. No positions have been added to the FY 2025-26 budget.

Economic Development

The City of Winters has languished in its economic development efforts since the folding of the Winters Area Business and Industrial Corporation in 2016. This fiscal year has seen the start of reviving economic development with existing city staff and funds. The city's Tourism and Economic Development Advisory Board will taking the lead with this effort.

Public Safety

The past fiscal year has seen the Winters Police Department be at mostly full strength.

Long Range Financial Perspective

The City begins the FY 2025-2026 Budget in a healthy financial position that has been maintained for the last several years. Revenues are projected to increase, allowing expenditure growth where directed and necessary to maintain desired service levels, plan sustainable equipment and facilities as well as allow for dedication of resources toward Council priorities. The City's fund balance is at a sustainable level that will provide security through emergency situations and insulate the tax rate volatility from major economic situations. City staff will remain vigilant in monitoring sales tax data due to the City's reliance on that revenue stream and its' potential volatility. This provides additional reliability of financial projections for operations and anticipated resources for necessary capital reinvestments. In addition, the city will redeem four certificates of obligation in order to lower interest payments and overall debt profile.

Summary



Positive momentum continues with the completion of capital projects by the City, enthusiasm from growth of commercial investment, and potential for industrial redevelopment and expansion. This budget exemplifies a City striving to enhance its physical infrastructure, service delivery and desire for improved quality of place in hopes of attracting additional investment and improving community spirit.

Budget Glance

The following table provides the total budgets for each of the city's funds and a complete picture of how much is required to operate and provide city services.

| Fund | Revenues | Expenditures |
|-----------------------------------|-------------|--------------|
| General Fund | \$1,965,960 | \$1,961,938 |
| | | |
| Special Funds | | |
| Grants Fund | \$500,000 | \$500,000 |
| Mun. Court Technology Fund | \$0 | \$0 |
| Mun. Court Security Fund | \$0 | \$0 |
| Hotel Occupancy Tax Fund | \$45,100 | \$45,000 |
| Microenterprise Fund | \$4,800 | \$0 |
| | | |
| Business Type Funds | | |
| Waterworks | \$1,970,850 | \$1,970,820 |
| | | |



History of Winters

Winters, TX is located on U.S. Highway 83, Farm roads 1770 and 53, and the Missouri-Pacific Railroad, in north-central Runnels County. First settled in 1880 by the C. N. Curry and C. E. Bell families near Bluff Creek Valley, a mile southeast of the present town. Jack Mackey, a cowboy, suggested the town's name in honor of John N. Winters, a local rancher and land agent. Winters donated land for the first school. The post office was established in 1891.

The population was 163 in 1892, and the town continued to grow. The population was 600 in 1909, when the Abilene and Southern Railway built an extension to Winters from Abilene. The first major industry was a cottonseed oil mill established in 1909.

Manufactured items included air conditioning equipment, metals, lenses, outdoor lighted signs, and aircraft parts. Annual events include a show sponsored by the West Texas Shetland Pony Breeders Association. The 1980 population of 3,061 was a little more than double that in 1910 at 1,247. In 1970 Winters had ninety-six businesses. In 1990 the population was 2,905 and in 2000 the community had 140 businesses and 2,880 inhabitants.

Sources: Charlise Poe, Runnels Is My County (San Antonio: Naylor, 1970). Kathleen E. and Clifton R. St. Clair, eds., Little Towns of Texas (Jacksonville, Texas: Jayroe Graphic Arts, 1982).

Government

The City of Winters is a Type-A General Law municipality, operating under a Mayor-Council form of government. The governing body, the Winters City Council, consists of five Council members in an aldermanic form of government who represent five districts

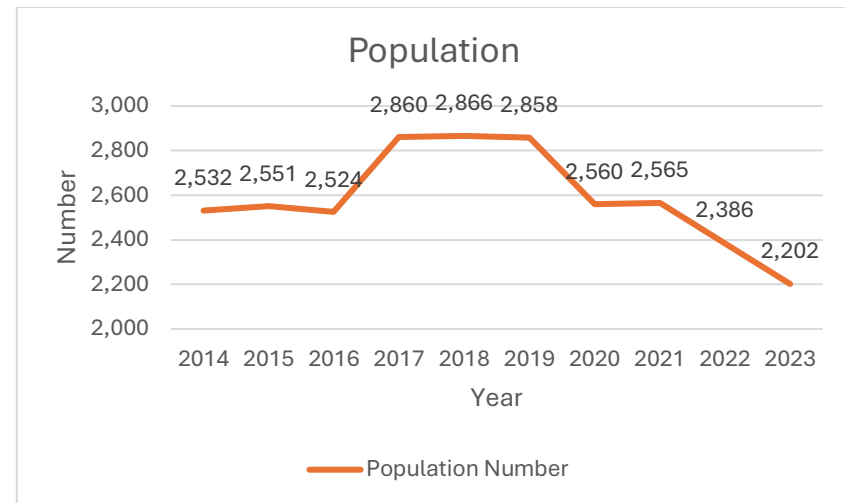
throughout the city. The Mayor is the Chief Executive Officer of the city, and the chief budget officer.

Both the Mayor and Council members are elected in staggered two-year terms. The Mayor and Council are responsible for casting a direction and vision for the city, enacting resolutions and ordinances, adopting and amending budgets, personnel, and determining the general policies of the city.

Economy

Population

The population of Winters reached a high of 2,858 in the 2010 American Community Survey, which uses statistical analysis from the most recent census to reach population estimates. In 2020, population estimates decreased closer to the 2020 Census count of 2,345 residents in the City of Winters.

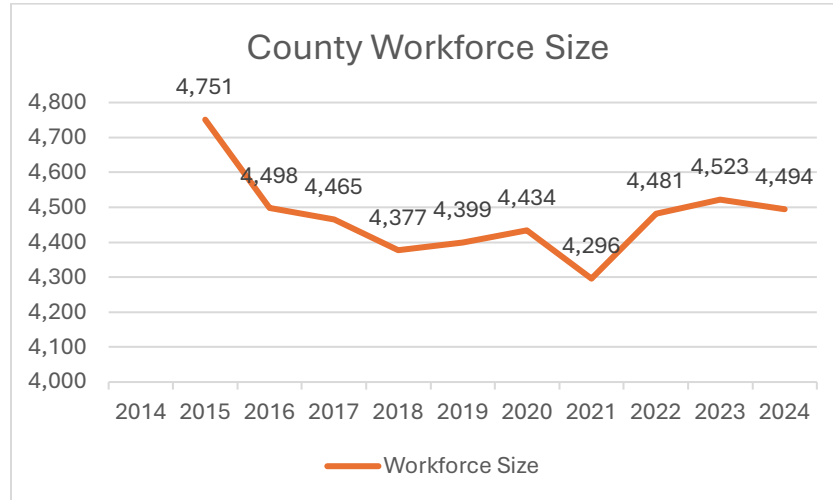


Source: American Community Survey, U.S. Census Bureau



Labor Force

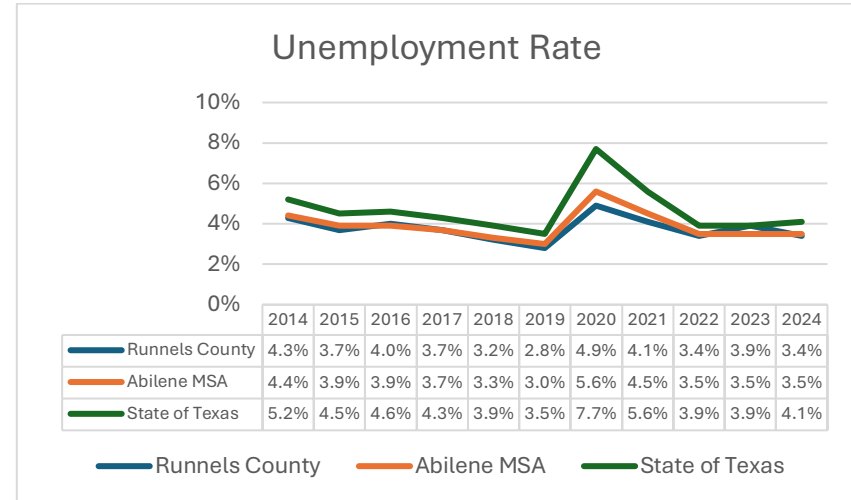
Runnels County has a somewhat stable workforce composed of two cities, Winters and Ballinger, and across the agricultural sector. Agriculture and manufacturing remain stable in the county.



Source: Texas Workforce Commission

Unemployment

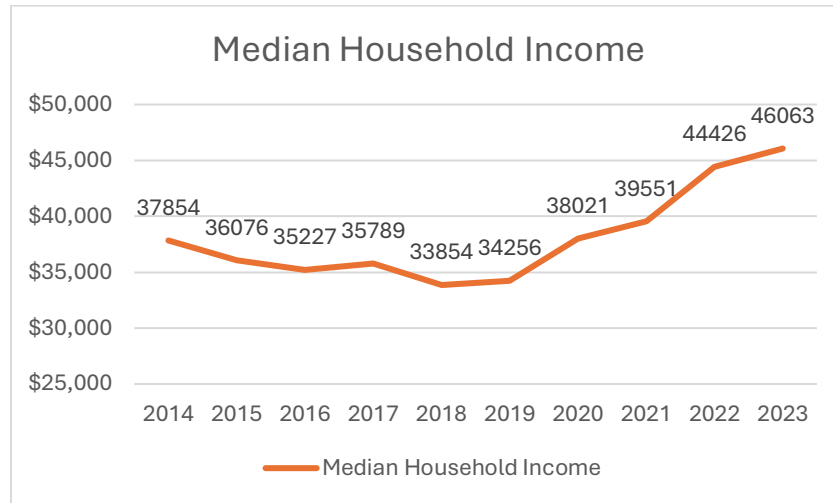
Runnels County has maintained a lower unemployment rate than its counterparts in the Abilene Metropolitan Statistical Area and the State of Texas. At the height of the COVID-19 pandemic year of 2020, the county registered an average of 4.9 percent unemployment. The year of 2023 ended with a 3.9 percent unemployment rate, same as the State of Texas. Locally, there are businesses are hiring. However, the ongoing financial troubles of the North Runnels Hospital District weigh on keeping unemployment low in the years to come.



Source: Texas Workforce Commission

Income

With low unemployment and stable workforce, median household income estimates rose since 2020. In 2022, median household income was estimated above \$40,000. Many factors can explain the rise in median household income, like inflation and rising wages.



Source: American Community Survey, U.S. Census Bureau

Major Employers

Unlike many rural counties in the state, manufacturing is the largest employer in Runnels County, with an estimated 14 percent of total workforce, followed by health care and education. Retail trade comprises of close to 10 percent of the workforce, with agriculture, mining, food services, and construction rounding out much of the workforce.





In the spring and summer of 2025, the City Council and staff engaged in planning for the upcoming fiscal year. There has not been any strategic plan since 2016, and those efforts were not carried out. What resulted from these discussions was a three-year strategic plan that would create areas for growth and opportunity within the City of Winters. In addition, the plan creates management foundations and objectives as a roadmap for organizational effectiveness.

On May 20, the council met in a workshop meeting. During the meeting, the council adopted a Vision, Mission, and Values statement that was created by the Senior Leadership Team in 2024. The statement is the following:

Vision – Winters is a hometown that welcomes all and strives to meet our citizen’s needs.

Mission – Making the community a place where neighbors want to invest their time, money, and effort.

Values – Accountability, Community, Family, Faith, Teamwork, Making a Difference.

Following the adoption of Vision, Mission, and Values, the council participated in a SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis. The results of that analysis can be found below:

| INTERNAL FACTORS | | INTERNAL FACTORS | |
|-------------------|--|------------------|---|
| STRENGTHS (+) | | WEAKNESSES (-) | |
| 1 | Like-minded council | 1 | Visibility in Community |
| 2 | Dedication and willingness of employees | 2 | Staff Cohesion |
| 3 | Tight-knit Community | 3 | Aging Equipment |
| 4 | Desire within community to move in positive direction | 4 | Losing knowledge base due to staff turnover |
| 5 | Open and Diverse | 5 | No incoming \$ people, businesses |
| 6 | Not a lot of issues. | 6 | |
| 7 | Sitting in a better place (situation) than surrounding communities | 7 | |
| 8 | Proactive. Problem solvers | 8 | |
| EXTERNAL FACTORS | | EXTERNAL FACTORS | |
| OPPORTUNITIES (+) | | THREATS (-) | |
| 1 | Solid core | 1 | Equipment knowledge |
| 2 | Opportunity to grow - housing | 2 | Job Retention |
| 3 | Leadership development | 3 | Available supply of water |
| 4 | Looking at employee structure | 4 | Economic Conditions/Wages |
| 5 | Economic Development | 5 | Willingness to conform to standard operating procedures |
| 6 | Chamber Revival | 6 | |
| 7 | School partnerships | 7 | |



Plan Formation

Using the statements mentioned in the SWOT analysis, city staff analyzed the statements and found three overarching themes, or pillars. Those pillars are:

- 1. Goal-Oriented Services: Transitioning from traditional input-centric to outcome-driven services.**
- 2. Responsive Engagement: Improving customer service and visibility within the community.**
- 3. Opportunity for Wealth: Fostering growth within our community.**

Each of these pillars have corresponding foundations and objectives. In addition, staff created a set of metrics that include outputs and outcomes that will track meaningful progress throughout the organization. The plan, called GROW, will be implemented over the course of three years. The GROW plan was delivered to the council on June 30, with implementation in the 2025-2026 fiscal year.

Goal-Oriented Services:

Small cities, such as Winters, have difficulties in transitioning from “putting out fires” to achieving goals. The transition from traditional input-centric to outcome-driven services moves away from the firefighting and tackling the problems of the day and achieving outcomes that will have lasting impact. Simply, this pillar can be defined as, “adapting to change.”

The foundations for this pillar are as follows:

- a. Embracing a culture of continuous improvement
- b. Move from a tradition-based system of decision making to a data-driven system
- c. Focusing on outcomes
- d. Not being afraid to try new ideas and methods, such as technological advancements

The objectives in achieving this goal are:

- a. Data to be collected and presented in every department
- b. Improving process and service delivery
- c. Continued training and development of employees
- d. Improving equipment

Responsive Engagement



Public organizations across our country are striving to be more professional. Customer service, originally a private-sector concept, is now commonly discussed in the public sector. Public sector organizations have realized that taking care of its constituents that fund the organization's services must be emphasized. Improving customer service and visibility within the community is a pillar that even though Winters is a small town where news travels fast, improving public trust in local government and the men and women that represent it is vital. It is vital to maintain continued support, including financial support.

The foundations in this pillar are as follows:

- a. Increasing communication and visibility within the community
- b. Responding to customer needs rather than reacting
- c. Presenting a professional image in the community
- d. Working safely in our respective areas

The objectives for this pillar include:

- a. Community outreach in the Police Department
- b. Uniform and dress standards and holding each other accountable to these standards
- c. Improving transparency using the communication tools at our disposal
- d. Improving safety within all departments

Opportunity for Wealth

Many rural communities are either at, or have past, a point of inflection. The question that these communities must answer is not one of just improving but of surviving. Winters, like many rural communities, has an aging population and it must take advantage of opportunities for growth or continue a slow decline and eventual death. The City of Winters is at this point of inflection, and the time is now to foster growth and improve quality of life.

The foundations of this pillar are:

- a. Proactively finding issues and fixing them before they become larger issues
- b. Increasing single- and multi-family housing within the city
- c. Fostering business development within the city
- d. Partnering with community leaders and organizations

The objectives for this pillar include:



- a. Continuing economic development initiatives
- b. Finding and fostering development opportunities
- c. Continuing aggressive code enforcement and animal control patrols
- d. Improving the city's appearance for new investment

Metrics

The City of Winters reports some outputs to the City Council in its monthly reports. These outputs, presented mostly without analysis, do give the elected officials information on what occurred the month before. These outputs include:

| Category | Department | Metric |
|--|----------------|--|
| Cases Opened | PD | Number of cases |
| Traffic Stops | PD | Number |
| Overtime Hours | PD | Hours |
| Arrests | PD | Number of arrests |
| Water Customers | Administration | Number of customers |
| Disconnects | Administration | Number |
| AP Processed | Administration | Dollar amount of monthly AP |
| Cases Opened | Court | Number |
| Cases Closed | Court | Number |
| Local Fines | Court | Dollar amount of local fines collected |
| Overtime Hours | PW – Water | Hours |
| Work Orders Completed | PW – Water | Number |
| Work Orders Outstanding | PW – Water | Numbers |
| TCEQ Reports | PW – Water | Number |
| Streets Repaired | PW – Streets | Number |
| Landscaping Actions (Mowing, Limbs, trash, etc.) | PW – Streets | Number |
| Sales Tax | Admin | Dollar Amount |
| GF Revenue | Admin | Dollar Amount |



| | | |
|------------------|----------------|---------------------------------|
| GF Expenditures | Administration | Dollar |
| WW Revenue | Administration | Dollar |
| WW Expenditures | Administration | Dollar |
| Building Permits | Administration | Number |
| Code Enforcement | PD/Admin | Number of Cases filed |
| Animal Control | PD/Admin | Number of cases for all animals |
| Animal Control | PD/Admin | Number of animals at shelter |

Over the next three years, we will add 33 new outputs and outcomes to show improvement on our objectives. The first year adds to the outputs we create, but also adds outcomes. The below table is the metrics for the first year.

| Department | Outcome | Goal |
|------------------|---|---|
| Administration | % of weekdays when at least one post is generated on social media. | Improving customer service and visibility within the community |
| Administration | Number of recorded journal entries in a fiscal year | Transitioning from traditional input-centric to outcome-driven services |
| Administration | % of line items over budget per month | Transitioning from traditional input-centric to outcome-driven services |
| Animal Control | % of dogs sent to animal rescues or adopted | Fostering growth within our community |
| Airport | Number of takeoffs and landings | Fostering growth within our community |
| Code Enforcement | % of cases resolved through voluntary compliance | Fostering growth within our community |
| Police | Number of Community-related content posts generated on social media per month | Improving customer service and visibility within the community |
| Police | % of engagement of social media content generated on social media | Improving customer service and visibility within the community |
| Police | Number of general complaints received per month | Improving customer service and visibility within the community |



| | | |
|--------------|---|---|
| Public Works | Number of potholes filled per month | Transitioning from traditional input-centric to outcome-driven services |
| Public Works | % of work orders cleared within 3 business days | Transitioning from traditional input-centric to outcome-driven services |
| Water Plant | Number of TCEQ Violations | Transitioning from traditional input-centric to outcome-driven services |
| Court | % of citations paid within 30 days | Transitioning from traditional input-centric to outcome-driven services |
| Lake | Number of visitors | Fostering growth within our community |
| Pool | Number of visitors | Fostering growth within our community |

For year two, we add more outcomes to show improvement. The table below is a summary of the Year Two metrics.

| Department | Outcome | Goal |
|-----------------|--|---|
| Administration | % of full agenda packets posted on city website | Improving customer service and visibility within the community |
| Administration | % of accounts payable transactions completed within 30 calendar days | Transitioning from traditional input-centric to outcome-driven services |
| Administration | Number of general complaints received per month | Improving customer service and visibility within the community |
| All Departments | Number of reported injuries while on the job | Improving customer service and visibility within the community |
| Police | % of non-violent crimes cleared | Transitioning from traditional input-centric to outcome-driven services |
| Police | % of violent crimes cleared | Transitioning from traditional input-centric to outcome-driven services |
| Public Works | Feet of streets swept per month | Fostering growth within our community |
| Public Works | Number of general complaints received per month | Improving customer service and visibility within the community |



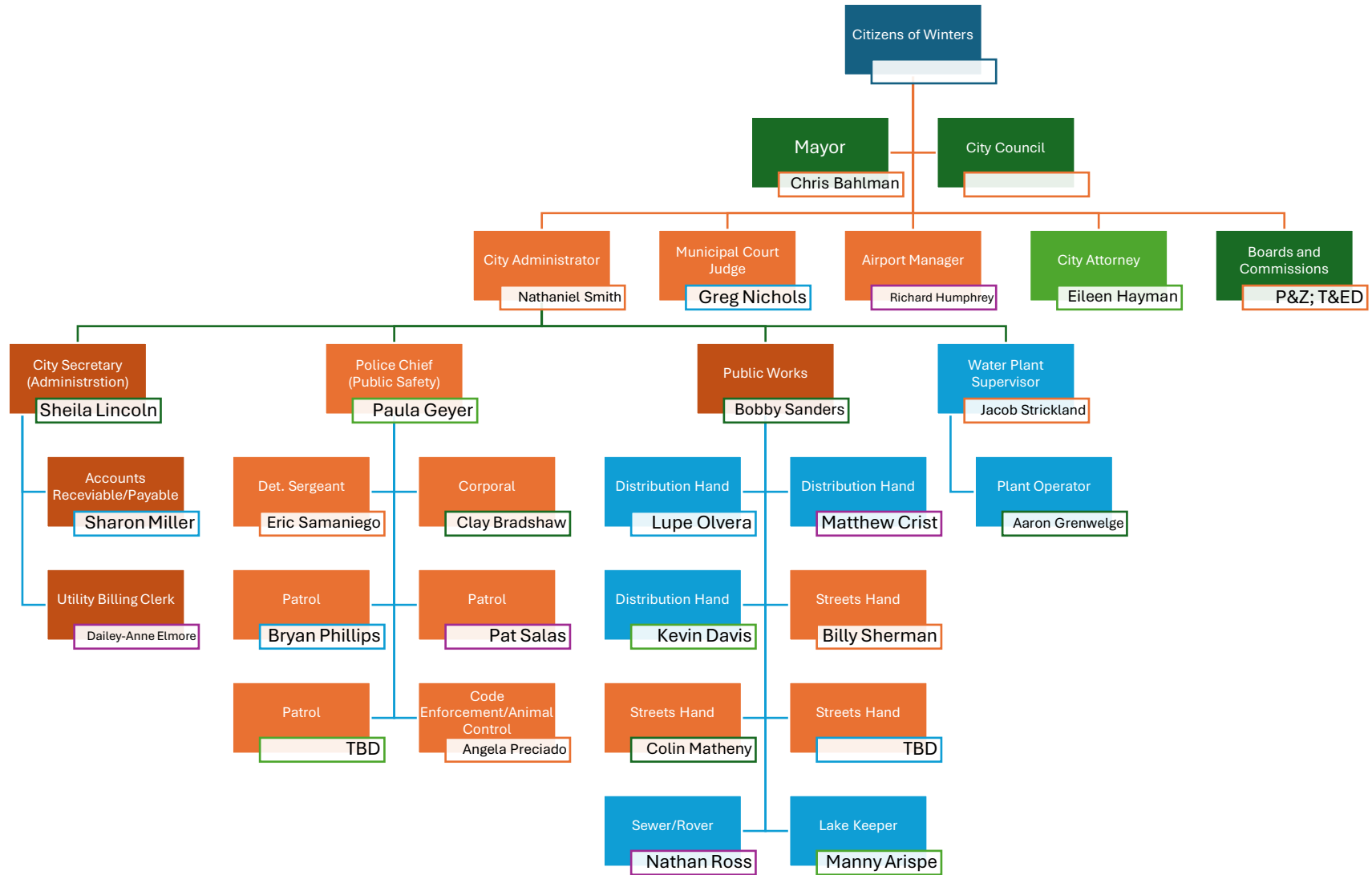
| | | |
|-------------|---|---|
| Water Plant | Number of general complaints received per month | Improving customer service and visibility within the community |
| Water Plant | Training hours completed | Transitioning from traditional input-centric to outcome-driven services |

Finally, in Year Three, we will add metrics that are complicated but required to show improvement. The metrics are listed below.

| Department | Outcome | Goal |
|----------------|--|---|
| Administration | % of vacant housing units | Fostering growth within our community |
| Administration | Number of vacant downtown storefronts. | Fostering growth within our community |
| Administration | Number of building permits issued | Fostering growth within our community |
| Administration | % of agenda packets provided at least 4 days in advance of meeting | Transitioning from traditional input-centric to outcome-driven services |
| PD | Training hours completed | Transitioning from traditional input-centric to outcome-driven services |
| PW | Training hours completed | Transitioning from traditional input-centric to outcome-driven services |

Presentation

Our goal is to present these outputs and outcomes in a graphic presentation, much like a dashboard that would easily show decision makers and residents of the city's progress to our objectives. That graphic presentation is still in development.





General Fund

| Department | Job Title | FY 2024-2025 | FY 2025-2026 |
|---------------------------------|-------------------------------------|--------------|--------------|
| Administration | City Administrator | 1 | 1 |
| | City Secretary | .5 | .5 |
| | Accounts Payable/Receivable | .5 | .5 |
| | Utility Billing Clerk | .5 | .5 |
| | Code Enforcement/ Animal Control | .5 | .5 |
| | | | |
| Police | Chief | 1 | 1 |
| | Sergeant | 1 | 1 |
| | Corporal | 1 | 1 |
| | Code Enforcement/ Animal Control | .5 | .5 |
| | Patrol Officers | 3 | 3 |
| | | | |
| Streets | Supervisor | 1 | 0 |
| | Hand | 2 | 3 |
| | Public Works Director | .5 | .5 |
| Swimming Pool (Seasonal) | Manager | 1 | 1 |
| | Asst. Manager | 1 | 1 |
| | Lifeguards | 7 | 7 |
| Municipal Court | Judge (Part-Time) | 1 | 1 |

Waterworks Fund

| Department | Job Title | FY 2024-2025 | FY 2025-2026 |
|-------------------|-----------------------------|--------------|--------------|
| Waterworks | Plant Supervisor | 1 | 1 |
| | Plant Operator | 0 | 1 |
| | Hands | 4 | 3 |
| | Public Works Director | .5 | .5 |
| | City Secretary | .5 | .5 |
| | Accounts Payable/Receivable | .5 | .5 |
| | Utility Billing Clerk | .5 | .5 |
| | | | |
| Lake | Lake Keeper (Part-Time) | 1 | 1 |
| Sewer | Hand | 1 | 1 |



Summary

| Department | Full-Time | Part-Time | Seasonal |
|--------------------------|-----------|-----------|----------|
| General Fund FY 24-25 | 13 | 1 | 9 |
| General Fund FY 25-26 | 13 | 1 | 9 |
| Waterworks Fund FY 24-25 | 7 | 1 | 0 |
| Waterworks Fund FY 25-26 | 7 | 1 | 0 |
| Total FY 24-25 | 20 | 2 | 9 |
| Total FY 25-26 | 20 | 2 | 9 |



In accordance with the financial policies of the City of Winters, (See Appendix for the complete policy) the city is to maintain a long-range plan of at least three years of operations, capital expenditures, and cash flow. In addition, the policy also states that the city will present a three-year financial forecast and include a discussion of major trends affecting the city's financial position.

This document is to help plan through forecasting revenue trends for all the city's funds. Some of the issues addressed in this forecast include:

- Fund Balance. The city's financial policy sets requirements for fund balance and cash reserves.
- Revenue and Expenditures. Policy also dictates a reliable, equitable, and diversified revenue stream to support city services. Expenditures are to be prioritized to assure fiscal stability and the effective and efficient delivery of services.

This forecast has been prepared to provide the following benefits:

- The forecast can be used by the City Council in orchestrating policy decisions with long-term implications.
- The forecast can serve as an aid to both elected and administrative officials in anticipating future fiscal conditions, so that strategies can be developed, and action implemented to correct, minimize, or counteract these potential difficulties.
- The financial forecast can assist the City Administrator as well as City departments in operational planning.
- The long-range forecast can result in more accurate estimates of revenues and expenditures during the annual budget process.
- The forecast can indicate to bond rating agencies and other interested parties that Winters does have a systematic financial planning process in place.
- The long-range financial forecast can help the public understand that long-term costs associated with current and proposed City activities that may affect the municipal government of Winters.

Forecast Preparation

Forecasting, one of many components of financial planning, is not a perfect science. Many variables, including conditions in the local economy, volatility in the state and national economy, and changes in regulatory conditions can play havoc with forecasts. However, using forecasting tools such as judgement, trend analysis, and incremental change can start the discussion of financial factors.

Forecasting Methodology

Three tools were used to forecast revenue and expenditures: judgement, trend analysis, and incremental change.

Judgement involves expert opinion from department heads and staff. Sometimes known as the "best guess" principle, it relies on those



who know and understand their departments. Trend analysis uses a form of linear regression, ordinary least squares, over a multiple year span. For most of the revenue forecasts, a five-year trend is used.

General Fund Revenue Assumptions

Property Tax collections are used with the following assumptions:

- Taxable Values from the Runnels County Appraisal District are projected to increase at 5 percent through the forecast period.
- The delinquency rate will remain at 5 percent through the forecast period.
- Sales tax revenues are projected using a trend analysis based on the past 5 years of revenue. The average increase in sales tax per year is 4 percent.
- Franchise revenues are also projected using trend analysis. Electric and gas revenues remain steady, but telephone and cable franchise revenues are trending downward following consumer decisions on phone and cable.

Following common practice, this year will see an Enterprise Fund transfer to the General Fund to offset costs of administration and franchise payment for uses of the city rights-of- way. That amount is \$500,000 and is in line with standard practices.

Property Tax Revenue

Property tax remains one the largest revenue generators for the General Fund. Historically, property tax rates in Winters are average when considering cities in like size and population, and cities in the surrounding areas.

Currently, the property tax rate for the City of Winters is .664360 percent for every \$100 of assessed valuation.

In April, the Runnels County Appraisal District sent its preliminary valuations for 2024. It showed a 4.21% rise in assessed value, at \$103,208,585. The certified taxable value, delivered in July, for 2024 is \$104,779,368. Of that amount, \$103,233,838 is the certified net taxable value. Below is a table of certified values from the Runnels County Appraisal District since 2015.

| Year | Taxable Value |
|------|---------------|
| 2015 | \$63,477,793 |
| 2016 | \$61,895,600 |
| 2017 | \$66,267,692 |
| 2018 | \$76,181,687 |
| 2019 | \$79,979,309 |



| | |
|-------------|---------------|
| 2020 | \$86,236,716 |
| 2021 | \$87,573,665 |
| 2022 | \$88,167,948 |
| 2023 | \$99,030,924 |
| 2024 | \$104,779,368 |
| 2025 | \$112,283,539 |

Source: Runnels County Appraisal District

The previous year, the city kept tax rates at the same rate of \$0.629070 Below is a table of tax rates since 2015:

| Year | Tax Rate |
|-------------|-----------------|
| 2015 | .720760 |
| 2016 | .749392 |
| 2017 | .749392 |
| 2018 | .710000 |
| 2019 | .710000 |
| 2020 | .690938 |
| 2021 | .708760 |
| 2022 | .705444 |
| 2023 | .664430 |
| 2024 | .629070 |

Source: Runnels County Tax Assessor/Collector

For 2025, the Runnels County Tax Assessor calculated a No-New- Revenue Rate of \$0.619626 per \$100 of assessed valuation. The debt rate calculation was \$0.00000, along with the Voter Approval Rate of \$0.655802 per \$100 of assessed valuation and \$1.068011 for the De Minimis Rate.

Based on the direction of the council, and using a five-year average delinquency rate of 3 percent, ad valorem sales tax revenues are projected to be \$700,000 for 2025-26 with a property tax rate of \$0.65000.

Sales Tax Revenue



The city is heavily reliant on sales tax revenue to fund operations, as it overshadows the ratio of property tax and other fees that are generated. The city charges 1.5 percent of all taxable goods and it is split into two areas: general fund operations and property tax relief. The following graph represents sales tax collection for the past 10 years.

| Year | Sales Tax Collected |
|------|---------------------|
| 2024 | \$ 379,495.63 |
| 2023 | \$ 352,091.86 |
| 2022 | \$ 319,466.85 |
| 2021 | \$ 324,969.60 |
| 2020 | \$ 286,614.45 |
| 2019 | \$ 269,757.69 |
| 2018 | \$ 252,105.86 |
| 2017 | \$ 245,640.78 |
| 2016 | \$ 235,512.83 |
| 2015 | \$ 261,472.60 |
| 2014 | \$ 254,902.27 |
| 2013 | \$ 239,944.09 |

Using the ordinary least squares method of linear regression through the past five years, the computer calculates that forecasted sales tax revenue for the 2025-2026 fiscal year will be \$65,541.68. Using linear regression, the forecast shows with 95 percent certainty that sales tax will fall between \$280,713.26 and \$450,370.10.

| 2025-26 | Forecast | Lower Confidence | Upper Confidence |
|----------|-------------|------------------|------------------|
| October | \$26,529.90 | \$20,109.80 | \$32,950.00 |
| November | \$33,294.93 | \$15,161.24 | \$51,428.62 |
| December | \$29,057.64 | \$18,316.09 | \$39,799.18 |
| January | \$27,311.31 | \$22,809.90 | \$31,812.72 |



| | | | |
|-----------|--------------|--------------|--------------|
| February | \$37,757.02 | \$32,550.30 | \$42,963.74 |
| March | \$26,944.30 | \$23,010.41 | \$30,878.19 |
| April | \$27,297.80 | \$22,085.57 | \$32,510.03 |
| May | \$35,606.93 | \$29,548.80 | \$41,665.06 |
| June | \$27,836.37 | \$23,411.46 | \$32,261.27 |
| July | \$27,515.27 | \$21,637.28 | \$33,393.26 |
| August | \$38,646.41 | \$28,292.64 | \$49,000.18 |
| September | \$27,743.80 | \$23,779.75 | \$31,707.85 |
| Totals | \$365,541.68 | \$280,713.26 | \$450,370.10 |

Nationally, inflation and consumer prices have leveled off from previous highs in 2022 and 2023. However, the current economic climate both regionally and nationally is in a constant state of uncertainty, and sales tax revenue will be left the same as the previous year at \$350,000. Being conservative with sales tax forecasts is key for stable general fund revenue budgeting.

Other General Fund Revenue

General Fund revenues also come from franchise fees charged to utility companies, building permit fees, other general fund revenue, judicial court fines and fees, sale of assets, and tax penalties.

Utility franchise revenues from solid waste, gas, and electric companies remain relatively stable, whereas fees from telecommunications and telephone providers fluctuate approach will lead to better projections. Therefore, for forecasting purposes, revenue will remain steady through the following chart:

The following table represents the other General Fund revenue projections.

| Category | Projection |
|------------------------------|------------|
| Gas Franchise | \$35,000 |
| Electric Franchise | \$25,000 |
| Telecommunications Franchise | \$5,000 |
| Solid Waste Franchise | \$5,460 |



Other revenues such as Municipal Court, lease income, and miscellaneous income are all expected to be stable.

| | FY 2021-22 Actual | FY 2022-2023 Actual | FY 2023-2024 Actual | FY 2024-2025 Adopted | FY 2025-2026 Proposed | FY 2026-2027 Projected | FY 2027-2028 Projected | FY 2028-2029 Projected |
|-------------------|----------------------|------------------------|------------------------|-------------------------|--------------------------|---------------------------|---------------------------|---------------------------|
| Property Taxes | \$598,268 | \$586,172 | \$661,761 | \$650,000 | \$740,250 | \$777,263 | \$816,126 | \$856,932 |
| Sales Taxes | \$302,682 | \$333,502 | \$356,552 | \$350,000 | \$350,000 | \$367,500 | \$382,200 | \$397,488 |
| Franchise Fees | \$92,102 | \$101,937 | \$78,394 | \$74,560 | \$74,460 | \$78,183 | \$74,560 | \$74,560 |
| Municipal Court | \$80,664 | \$47,624 | \$32,732 | \$44,000 | \$20,300 | \$21,315 | \$45,500 | \$45,500 |
| Permits | \$720 | -\$1,407 | \$6,847 | \$7,250 | \$10,750 | \$11,288 | \$5,750 | \$5,750 |
| Usage Fees | \$76,758 | \$68,455 | \$87,498 | \$78,700 | \$83,700 | \$87,885 | \$78,550 | \$78,550 |
| Miscellaneous | \$105,986 | \$190,489 | \$52,199 | \$108,900 | \$111,500 | \$117,075 | \$150,000 | \$150,000 |
| Intergovernmental | \$9,418 | \$266,328 | \$203,900 | \$646,000 | \$575,000 | \$603,750 | \$633,938 | \$665,634 |
| Total | \$1,266,598 | \$1,593,100 | \$1,479,883 | \$1,959,410 | \$1,965,960 | \$2,064,258 | \$2,186,623 | \$2,274,414 |

Expenditures

Based on averages of past fiscal years, expenditures are expected to increase an average of five percent each year. Those expenditures include personnel, operating expenses and supplies, and capital expenditures.

This average expenditure increase also includes increases to personnel salary and benefits. Health Insurance premiums have stabilized for FY 2025-2026 and will increase by 6 percent. Retirement Nonetheless, conservative budgeting dictates a rise in all personnel services in this projection.

Capital expenditures have fluctuated in past fiscal years due to priority and available funding. In 2023, the city council budgeted for many capital improvement projects, but actual capital spending will be low when compared to previous fiscal years. Changes in administration and timing were the reasons for low spending. However, the 2024-25 budget proposes increased capital spending in areas where there is priority.

On the next page is the three-year projection of expenditures, and its effects on revenue.



| | FY 2021-22 Actual | FY 2022-2023 Actual | FY 2023- 2024 Actual | FY 2024- 2025 Adopted | FY 2025- 2026 Proposed | FY 2026-2027 Projected | FY 2027- 2028 Projected | FY 2028- 2029 Projected |
|---|----------------------|------------------------|-------------------------|-----------------------------|------------------------------|---------------------------|-------------------------------|-------------------------------|
| TOTAL REVENUE | \$1,266,598 | \$1,593,100 | \$1,479,883 | \$1,959,410 | \$1,965,960 | \$2,064,258 | \$2,186,623 | \$2,274,414 |
| | | | | | | | | |
| Personnel Services | \$761,830 | \$770,554 | \$1,082,028 | \$1,050,166 | \$1,109,827 | \$1,165,318 | \$1,223,584 | \$1,284,763 |
| Operating Expense | \$268,488 | \$331,255 | \$521,024 | \$359,500 | \$394,655 | \$406,495 | \$418,689 | \$431,250 |
| Supplies | \$71,872 | \$86,876 | \$195,519 | \$190,700 | \$208,000 | \$214,240 | \$220,667 | \$227,287 |
| Capital Outlay | \$61,838 | \$73,156 | \$46,731 | \$331,700 | \$249,457 | \$256,940 | \$264,649 | \$272,588 |
| Other Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$1,164,028 | \$1,261,841 | \$1,845,302 | \$1,932,066 | \$1,961,938 | \$2,042,993 | \$2,127,589 | \$2,215,888 |
| Revenues Over/Under Expenditures | \$102,570 | \$331,259 | -\$365,419 | \$27,344 | \$4,022 | \$21,265 | \$59,034 | \$58,526 |

Waterworks Fund

Water and Wastewater rates in the City of Winters are competitive, in total residential and commercial rates, with cities of similar size in the state of Texas. The following table represents Winters rates with cities of similar population.

| City | Residential Water for 5,000 gal./mo. | Commercial Water for 50,000 gal./mo. | Residential Wastewater for 5,000 gal./mo. | Commercial Wastewater for 50,000 gal./mo. |
|----------------------------------|---|---|--|--|
| 2,001- 5,000 pop. average | \$49.00 | \$281.21 | \$38.13 | \$227.12 |
| Winters | \$45.04 | \$450.04 | \$28.00 | \$52.75 |

Water revenue is projected to be \$1.5 million and wastewater revenue is projected to be \$375,000. The city will see a full year of increased wastewater revenue, while water revenue is projected to stay steady.

2025-2026 Budget



Financial Forecast

| | FY 2021-22 Actual | FY 2022-2023 Actual | FY 2023- 2024 Actual | FY 2024- 2025 Adopted | FY 2025- 2026 Proposed | FY 2026- 2027 Projected | FY 2027- 2028 Projected | FY 2028- 2029 Projected |
|----------------------------|----------------------|------------------------|-------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Licenses & Permits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | \$1,852,476 | \$1,788,526 | \$1,797,155 | \$2,011,050 | \$1,912,550 | \$1,989,052 | \$2,068,614 | \$2,151,359 |
| Fines & Forfeitures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest & Rent | \$7,607 | \$18,642 | \$13,331 | \$156,800 | \$56,800 | \$59,072 | \$61,435 | \$63,892 |
| Miscellaneous | \$78,177 | \$258,281 | \$38,983 | \$1,500 | \$1,500 | \$0 | \$0 | \$0 |
| Other Financial Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,938,260 | \$2,065,449 | \$1,849,469 | \$2,169,350 | \$1,970,850 | \$2,048,124 | \$2,130,049 | \$2,215,251 |

Expenditures are forecasted at the same 5 percent increase as the General Fund. Below is the table of expenditures as compared to projected revenues. The forecasts show that the council must look at water and sewer rates in the coming years.

| | FY 2021-22 Actual | FY 2022- 2023 Actual | FY 2023- 2024 Actual | FY 2024-2025 Adopted | FY 2025- 2026 Proposed | FY 2026- 2027 Projected | FY 2027- 2028 Projected | FY 2028- 2029 Projected |
|-------------------------------------|----------------------|-------------------------|-------------------------|-------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| TOTAL REVENUE | \$1,938,260 | \$2,065,449 | \$1,849,469 | \$2,169,350 | \$1,970,850 | \$2,048,124 | \$2,130,049 | \$2,215,251 |
| | | | | | | | | |
| Personnel Services | \$332,411 | \$406,849 | \$436,475 | \$465,834 | \$574,450 | \$603,172 | \$633,331 | \$664,997 |
| Operating Expense | \$216,819 | \$564,688 | \$501,946 | \$942,442 | \$879,720 | \$923,706 | \$969,891 | \$1,018,386 |
| Supplies | \$219,082 | \$234,209 | \$251,700 | \$252,550 | \$291,650 | \$306,233 | \$321,544 | \$337,621 |
| Capital Outlay | \$442,801 | \$464,986 | \$444,973 | \$482,982 | \$225,000 | \$236,250 | \$248,063 | \$260,466 |
| Other Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$1,211,113 | \$1,670,732 | \$1,635,094 | \$2,143,808 | \$1,970,820 | \$2,069,361 | \$2,172,829 | \$2,281,470 |
| Revenues Over/Under Expenditures | \$727,147 | \$394,717 | \$214,375 | \$25,542 | \$30 | -\$21,237 | -\$42,780 | -\$66,219 |



Fund Balance/Retained Earnings

The City's Financial Management Policy states that the General Fund should have at least 15 percent of operating expenditures as fund balance. A goal of any public entity is to have at least 25 percent in General Fund balance. Winters has 32 percent of fund balance in reserves, according to the 2023-24 audit.

| | FY 2021-22 Actual | FY 2022- 2023 Actual | FY 2023- 2024 Actual | FY 2024-2025 Adopted | FY 2025-2026 Proposed | FY 2026-2027 Projected | FY 2027-2028 Projected | FY 2028-2029 Projected |
|---|----------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|---------------------------|
| TOTAL GENERAL FUND REVENUE | \$1,266,598 | \$1,593,100 | \$1,479,883 | \$1,959,410 | \$1,965,960 | \$2,064,258 | \$2,186,623 | \$2,274,414 |
| TOTAL GENERAL FUND EXPENDITURES | \$1,164,028 | \$1,261,841 | \$1,845,302 | \$1,932,066 | \$1,961,938 | \$2,042,993 | \$2,127,589 | \$2,215,888 |
| Beginning Fund Balance (Audited) | \$735,566 | \$550,927 | \$832,470 | \$589,745 | \$617,089 | \$621,111 | \$642,376 | \$701,410 |
| Revenues Over/(Under) Expenditures | \$102,570 | \$331,259 | -\$365,419 | \$27,344 | \$4,022 | \$21,265 | \$59,034 | \$58,526 |
| Ending Fund Balance | \$656,272 | \$832,470 | \$589,745 | \$617,089 | \$621,111 | \$642,376 | \$701,410 | \$759,936 |
| Fund Balance Analysis | | | | | | | | |
| Target - 15% | \$174,604 | \$189,276 | \$276,795 | \$289,810 | \$294,291 | \$306,449 | \$319,138 | \$332,383 |
| Target - 25% | \$291,007 | \$315,460 | \$461,326 | \$483,016 | \$490,485 | \$510,748 | \$531,897 | \$553,972 |
| Percent Compliance | | | | | | | | |
| Target - 15% | 376% | 440% | 213% | 213% | 211% | 210% | 220% | 229% |
| Target - 25% | 226% | 264% | 128% | 128% | 127% | 126% | 132% | 137% |
| Actual Percent of Expenditures | 56% | 66% | 32% | 32% | 32% | 31% | 33% | 34% |



The Waterworks Fund has very healthy retained earnings profile. The city's policy states the goal for retained earnings is 25 percent of the current year's expenditures, with at least 10 percent in unreserved cash. The table below shows that retained earnings is well above the stated goals.

| | FY 2021- 2022 Actual | FY 2022- 2023 Actual | FY 2023- 2024 Actual | FY 2024- 2025 Adopted | FY 2025- 2026 Proposed | FY 2026- 2027 Projected | FY 2027- 2028 Projected | FY 2028- 2029 Projected |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| TOTAL WATERWORKS REVENUE | \$1,938,260 | \$2,065,449 | \$1,849,469 | \$2,169,350 | \$1,970,850 | \$2,048,124 | \$2,130,049 | \$2,215,251 |
| TOTAL WATERWORKS EXPENDITURES | \$1,211,113 | \$1,670,732 | \$1,635,094 | \$2,143,808 | \$1,970,820 | \$2,069,361 | \$2,172,829 | \$2,281,470 |
| Revenues Over/(Under) Expenditures | \$727,147 | \$394,717 | \$214,375 | \$25,542 | \$30 | -\$21,237 | -\$42,780 | \$(66,219) |
| Ending Retained Earnings | \$4,863,129 | \$5,426,579 | \$7,509,517 | \$7,535,059 | \$7,535,089 | \$7,513,852 | \$7,471,073 | \$7,404,854 |
| Retained Earnings Analysis | | | | | | | | |
| Target - 25% Total | \$302,778 | \$417,683 | \$408,774 | \$535,952 | \$492,705 | \$517,340 | \$543,207 | \$570,368 |
| Target - 10% Unrestricted | \$121,111 | \$167,073 | \$163,509 | \$214,381 | \$197,082 | \$206,936 | \$217,283 | \$228,147 |
| Percent Compliance | | | | | | | | |
| Target - 15% | 1606% | 1299% | 1837% | 1406% | 1529% | 1452% | 1375% | 1298% |
| Target - 25% | 4015% | 3248% | 4593% | 3515% | 3823% | 3631% | 3438% | 3246% |
| Actual Percent of Expenditures | 402% | 325% | 459% | 351% | 382% | 363% | 344% | 325% |

Debt Service

The City of Winters has six debt instruments supported through waterworks revenue. The city has zero debt supported solely by property taxes. In 2024, the administration discovered that deposits into the bank account for debt service was highly overfunded. Based on the advice of the city's financial advisor, the city retired three certificates of obligation, one obtained in 2007 (known as 2007A), 2008, and 2011. The city's 2014 series of certificates will retire naturally in 2024-2025. In addition, the city added debt from two Texas Water Development



Board programs, the Drinking Water State Revolving Fund and the Rural Water Assistance Fund. The debt is part of a funding package that was funded by 80 percent loan forgiveness/grants.

The table represents the current debt supported by waterworks.

| Period Ending | Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Taxable Series 2017 | Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Taxable Series 2014 | Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Taxable Series 2007 | Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Tax-Exempt Series 2025A | Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Tax-Exempt Series 2025B | Total |
|---------------|---|---|---|---|---|--------------|
| 09/30/2025 | \$26,016.50 | \$50,950.00 | \$55,000.00 | | | \$131,966.50 |
| 09/30/2026 | \$50,770.50 | | \$55,000.00 | \$41,579.47 | \$ 12,527.90 | \$159,877.87 |
| 09/30/2027 | \$49,864.00 | | \$55,000.00 | \$53,194.00 | \$ 21,144.50 | \$179,202.50 |
| 09/30/2028 | \$48,922.50 | | \$55,000.00 | \$52,789.00 | \$ 20,942.50 | \$177,654.00 |
| 09/30/2029 | \$47,911.00 | | \$55,000.00 | \$52,381.50 | \$ 20,740.50 | \$176,033.00 |
| 09/30/2030 | \$46,861.00 | | \$55,000.00 | \$ 56,961.50 | \$ 20,534.50 | \$179,357.00 |
| 09/30/2031 | \$50,779.50 | | \$55,000.00 | \$ 51,412.50 | \$ 25,318.50 | \$182,510.50 |
| 09/30/2032 | \$49,519.50 | | \$55,000.00 | \$ 50,960.00 | \$ 24,979.50 | \$180,459.00 |
| 09/30/2033 | \$48,255.50 | | \$55,000.00 | \$ 55,487.50 | \$ 24,621.00 | \$183,364.00 |
| 09/30/2034 | \$46,967.50 | | \$55,000.00 | \$ 54,884.50 | \$ 24,253.50 | \$181,105.50 |
| 09/30/2035 | \$45,679.50 | | \$55,000.00 | \$ 54,260.50 | \$ 23,868.00 | \$178,808.00 |
| 09/30/2036 | \$49,387.50 | | \$55,000.00 | \$ 53,618.50 | \$ 23,466.00 | \$181,472.00 |
| 09/30/2037 | \$47,929.50 | | \$55,000.00 | \$ 52,955.50 | \$ 23,044.50 | \$178,929.50 |
| 09/30/2038 | \$46,467.00 | | \$55,000.00 | \$ 57,271.50 | \$ 22,609.50 | \$181,348.00 |
| 09/30/2039 | | | \$20,000.00 | \$ 56,435.00 | \$ 22,162.50 | \$98,597.50 |
| 09/30/2040 | | | | \$ 55,581.00 | \$ 21,706.50 | \$77,287.50 |

2025-2026 Budget



Financial Forecast

| | | | | | | |
|------------|--------------|-------------|--------------|----------------|--------------|----------------|
| 09/30/2041 | | | | \$ 54,706.00 | \$ 21,240.00 | \$75,946.00 |
| 09/30/2042 | | | | \$ 58,810.00 | \$ 20,764.50 | \$79,574.50 |
| 09/30/2043 | | | | \$ 57,742.00 | \$ 20,281.50 | \$78,023.50 |
| 09/30/2044 | | | | \$ 56,654.00 | \$ 24,788.00 | \$81,442.00 |
| 09/30/2045 | | | | \$ 55,550.00 | \$ 24,124.00 | \$79,674.00 |
| 09/30/2046 | | | | \$ 59,434.00 | \$ 23,450.00 | \$82,884.00 |
| 09/30/2047 | | | | \$ 53,147.00 | \$ 22,770.00 | \$75,917.00 |
| 09/30/2048 | | | | \$ 51,851.00 | \$ 22,084.00 | \$73,935.00 |
| 09/30/2049 | | | | \$ 50,555.00 | \$ 21,394.00 | \$71,949.00 |
| 09/30/2050 | | | | \$ 54,251.00 | \$ 20,698.00 | \$74,949.00 |
| 09/30/2051 | | | | \$ 52,775.00 | | \$52,775.00 |
| 09/30/2052 | | | | \$ 51,294.50 | | \$51,294.50 |
| 09/30/2053 | | | | \$ 49,809.50 | | \$49,809.50 |
| 09/30/2054 | | | | \$ 53,320.00 | | \$53,320.00 |
| 09/30/2055 | | | | \$ 51,660.00 | | \$51,660.00 |
| Totals | \$655,331.00 | \$50,950.00 | \$790,000.00 | \$1,611,330.97 | \$553,513.40 | \$3,661,125.37 |



Fund structure and basis of budgeting

The City of Winters uses multiple funds through which to accomplish its goals. Governmental Funds are used to account for the City's general service provision activities and use the modified accrual basis of budgeting. Most City departments receive their funding from these Governmental funds, although the Municipal Court receives funding from special dedicated funds as well.

The City's Governmental Funds include:

- General Fund – This fund includes the major financial resources of the City except those required to be accounted for in another fund. Major funding sources include sales tax, property taxes, franchise fees, and transfers from other funds.
- Municipal Court, HOT Funds – These funds are budgeted to account for revenue sources and dedicated expenses from dedicated funding sources. These funds include the Hotel/Motel Fund, and the Municipal Court fund.
- Grants Fund – The City is prohibited the comingling of special grant funds and operates a separate fund for these purposes. Further, all capital projects (e.g. bond funded projects) are operated through this fund.

Proprietary Fund types use the modified accrual basis of budgeting. Revenues are recorded when earned and expenses are recognized when liabilities are incurred. Funds are held in reserve to cover significant liabilities. Proprietary Funds include:

- Waterworks Funds – The Waterworks fund is budgeted to account for those City operations that mirror a private business, where the intent is to provide a good or service to customers which are financed through user charges. This budget is presented as an accrual basis to enhance the understanding of how funds are used.

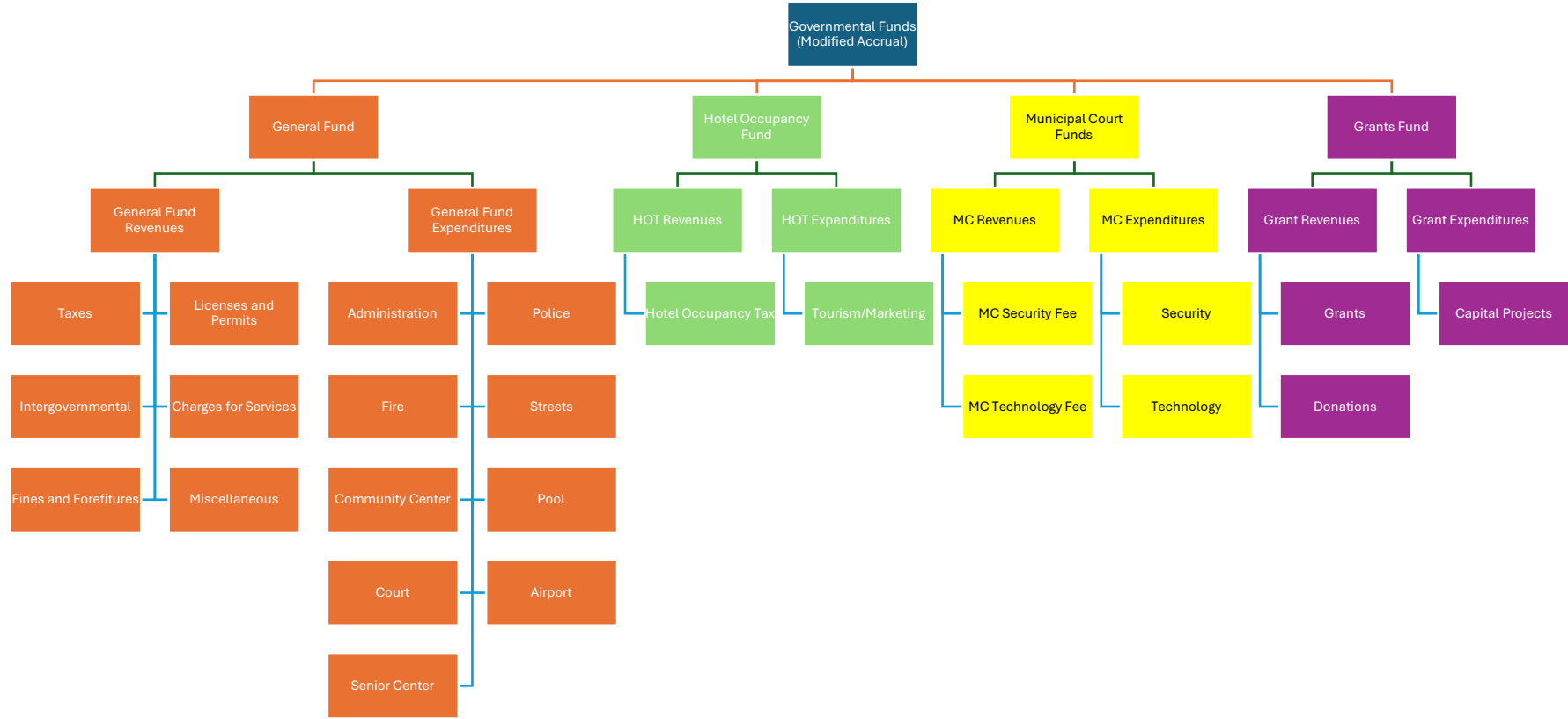
Basis of accounting

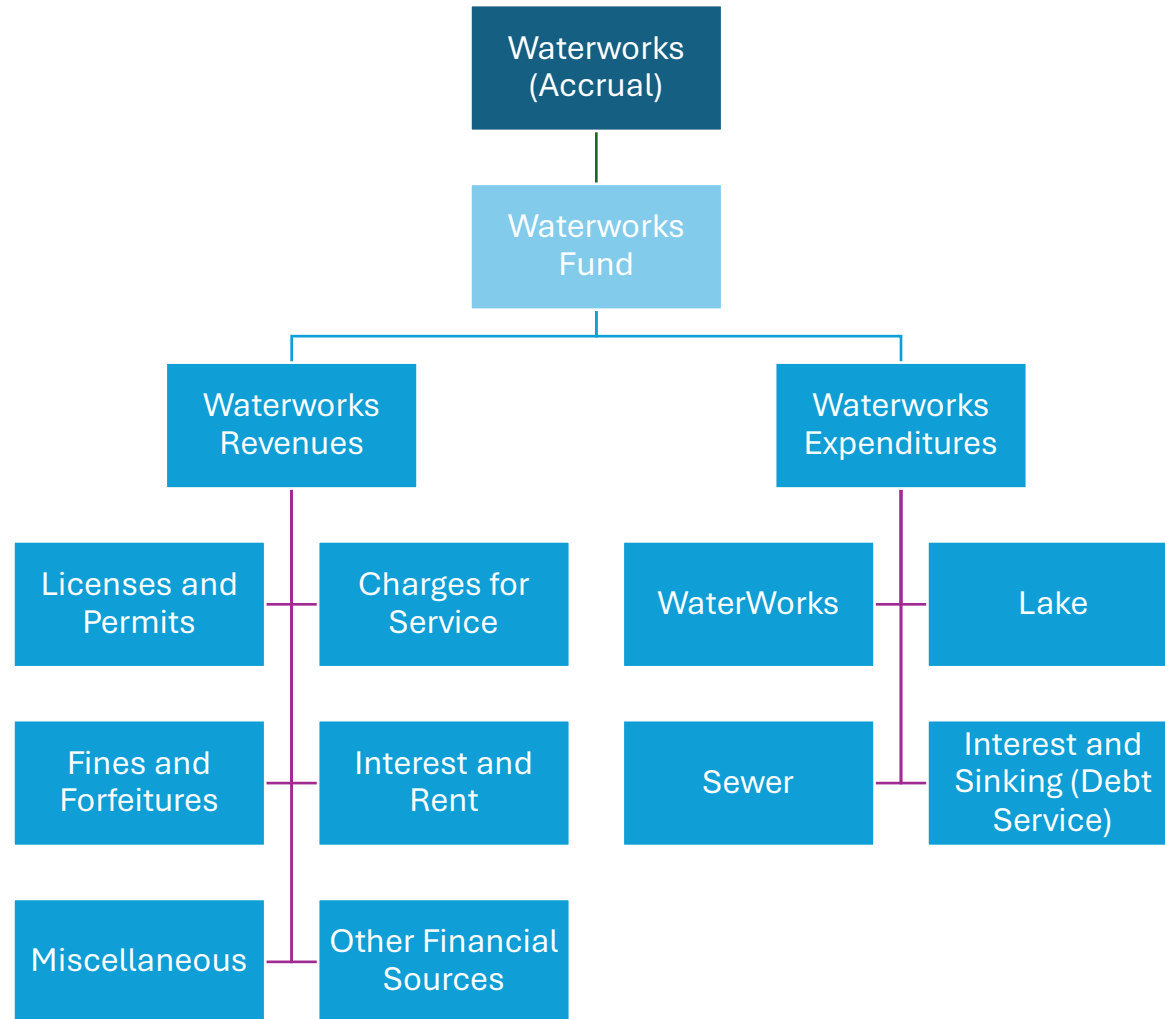
Basis of accounting refers to the point in time where revenues and expenditures are recognized in the City's financial system and statements.

The modified accrual basis of accounting recognizes revenues when they become available and recognizes liabilities when they are incurred. The Governmental Funds use this basis of accounting.

The accrual basis of accounting recognizes events regardless of when the transaction occurs. The concept is to match incoming revenues to outgoing expenses when a transaction occurs rather than when cash is exchanged. The benefit of this approach is to provide a longer-term view of the City's financial position. The Proprietary Funds use this basis of accounting.

Charts of the city's funds and basis of accounting is as follows:







This budget document seeks to present information for the reader to better understand the operations of the City of Winters.

The included information is organized by column and budget units. That information is as follows:

FY 2021-2022 Actual – Actual Revenues, expenditures, and fund balances for the fiscal year ending September 30, 2021

FY 2022-2023 Actual – Actual revenues, expenditures, and fund balances for the current fiscal year, ending September 30, 2022

FY 2023-2024 Actual - Actual revenues, expenditures, and fund balances for the current fiscal year, ending September 30, 2023

FY 2024-2025 Budget – Approved budget revenues, expenditures, and fund balances for the current fiscal year, ending September 30, 2024.

FY 2025-2026 Budget – Proposed and approved budget revenues, expenditures, and fund balances for the new fiscal year, starting October 1, 2024.

The budgeted line items are grouped according to the following categories:

Personnel Services – These line items include salary, overtime, and benefits such as certification pay, incentives, retirement (TMRS), worker’s compensation, and unemployment.

Operating Expenses – These line items include ongoing costs for all contractual services, such as electricity, natural gas, legal services, and other services. These services will vary by department.

Supplies – These line items include costs for supplies, such as office supplies.

Capital Outlay – This category is for capital purchases of equipment or other assets.

Other Sources – This category is for miscellaneous line items.

Budget process

The budget process began with requests to the different department heads for budget proposals and capital requests. City staff consolidated those requests and compared them to revenue estimates for the upcoming year. The first draft of the budget showed that all requests could be funded, cost of living wage rate adjustment provided, and projected increases in health insurance while projecting a slight budget surplus. The City Council held extensive budget workshops to prioritize the budget requests and to provide their input on funding priorities.

Budget adoption

The budget must be adopted by the City Council prior to October 1 each year in order to set the property tax rate. Public hearings are held and when completed, it is given final approval by the Mayor and City Council.

Amending the budget

As the fiscal year progresses, situations may sometimes arise that were not anticipated and affect the budget. From time to time, the City Administrator may present the council with requests for budget amendments.



Budget Calendar

| Fiscal Year 2024-2025 Budget Calendar | Date* |
|--|-------------------------|
| Distribution of budget memo by City Administrator giving department heads instructions | April 29, 2024 |
| Preparation of short-range (one year) revenue forecast by City Administrator | May – June 2024 |
| Collection of human resources, technology, debt service and capital outlay information by the City Administrator | May - June 2024 |
| Staff budget planning sessions | June 3-14, 2024 |
| Formulation of the executive budget | June – July 2024 |
| Certified Annual Financial Report for 2022-23 Budget | August 2024 (Tentative) |
| City Council Budget Workshops | June-July 2024 |
| Certification of Tax Roll | July 16, 2024 |
| Certification of Tax Rate Worksheets | July 23, 2024 |
| Proposed Property Tax Rate Set | July 29, 2024 |
| File 2024-25 Proposed Budget with City Secretary | August 2024 |
| Publish notice of Property Tax Rate and Hearing | August-September 2024 |
| Public hearing on budget and property tax rate | September 2024 |
| Adoption of the budget by the City Council | September 2024 |
| Adoption of the tax rate by the City Council | September 2024 |
| The budget is entered into the city's accounting system | September 2024 |
| Beginning of the Fiscal Year | October 1, 2024 |

* Specific dates to be announced and updated on this calendar.



| DESCRIPTION OF ACCOUNTS | General Fund | Waterworks Fund | Grants Fund | Municipal Court Fund | Muni. Court Security Fund | HOT Fund | Micro Enterprise | Totals |
|--|-----------------|-----------------|---------------|----------------------|---------------------------|--------------|------------------|-----------------|
| Capital Assets | \$ - | \$ - | \$ 607,494.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cash | \$ 589,744.95 | \$ 2,044,552.47 | \$ - | \$ 7,321.15 | \$ - | \$ 60,258.30 | \$ 84,424.49 | \$ 2,786,301.36 |
| Beginning Fund Balance* | \$ 589,744.95 | \$ 2,044,552.47 | \$ 607,494.00 | \$ 7,321.15 | \$ - | \$ 60,258.30 | \$ 84,424.49 | \$ 3,309,370.87 |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,164,710.00 | | | \$ - | | | | \$ 1,164,710.00 |
| Licenses and Permits | \$ 10,750.00 | \$ - | | | | | | \$ 10,750.00 |
| Intergovernmental | \$ 575,000.00 | \$ - | \$ 500,000.00 | | | | | \$ 1,075,000.00 |
| Charges for Services | \$ 83,700.00 | \$ 1,912,550.00 | | | | | | \$ 1,996,250.00 |
| Fines and Forefeitures | \$ 20,300.00 | \$ - | | | | | | \$ 20,300.00 |
| Interest and Rent | \$ 88,500.00 | \$ 56,800.00 | \$ - | \$ - | | \$ 45,100.00 | \$ - | \$ 190,400.00 |
| Miscellaneous | \$ 26,000.00 | \$ 1,500.00 | | | | | | \$ 27,500.00 |
| Other Financial Sources | | \$ - | \$ - | | | | \$ 4,800.00 | \$ - |
| Total Revenues | \$ 1,968,960.00 | \$ 1,970,850.00 | \$ 500,000.00 | \$ - | \$ - | \$ 45,100.00 | \$ 4,800.00 | \$ 4,484,910.00 |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 1,123,661.39 | \$ 574,449.58 | | | | | | \$ 1,698,110.97 |
| Operating Expenses | \$ 404,155.00 | \$ 879,720.00 | \$ 500,000.00 | \$ - | | \$ 45,000.00 | \$ - | \$ 1,828,875.00 |
| Supplies | \$ 208,000.00 | \$ 291,650.00 | | | | | | \$ 499,650.00 |
| Capital Outlay | \$ 229,416.94 | \$ 225,000.00 | | | | | | \$ 454,416.94 |
| Other Sources | \$ - | \$ - | | | | | | \$ - |
| Total Expenditures | \$ 1,965,233.33 | \$ 1,970,819.58 | \$ 500,000.00 | \$ - | \$ - | \$ 45,000.00 | \$ - | \$ 4,481,052.91 |
| Net Gain or Loss | \$ 3,726.67 | \$ 30.42 | \$ - | \$ - | \$ - | \$ 100.00 | \$ 4,800.00 | \$ 3,857.09 |
| Transfer of Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance | \$ 593,471.62 | \$ 2,044,582.89 | \$ 607,494.00 | \$ 7,321.15 | \$ - | \$ 60,358.30 | \$ 89,224.49 | \$ 3,313,227.96 |
| PERCENTAGE OF FUND BALANCE/EXPENDITURES | 30% | 104% | 121% | 100% | 100% | 134% | 106% | 74% |
| DAYS OF CASH ON HAND | 110 | 379 | 443 | 365 | 365 | 490 | 386 | 270 |



| | Personnel Services | Operating Expense | Supplies | Capital Outlay | Other Sources | Totals |
|----------------------------------|------------------------|------------------------|----------------------|----------------------|---------------|------------------------|
| General Fund | | | | | | |
| Administration | \$ 261,731.19 | \$ 116,275.00 | \$ 8,000.00 | \$ 15,000.00 | \$ - | \$ 401,006.19 |
| Police Department | \$ 625,841.62 | \$ 162,750.00 | \$ 55,000.00 | \$ 76,916.94 | \$ - | \$ 920,508.56 |
| Fire Department | \$ 14,000.00 | \$ 16,430.00 | \$ 10,250.00 | \$ - | \$ - | \$ 40,680.00 |
| Street Department | \$ 187,141.28 | \$ 69,150.00 | \$ 117,700.00 | \$ 12,500.00 | \$ - | \$ 386,491.28 |
| Community Center | \$ - | \$ 8,200.00 | \$ 1,750.00 | \$ 30,000.00 | \$ - | \$ 39,950.00 |
| Pool | \$ 18,160.04 | \$ 8,150.00 | \$ 13,600.00 | \$ 5,000.00 | \$ - | \$ 44,910.04 |
| Municipal Court | \$ 16,787.26 | \$ 8,750.00 | \$ 600.00 | \$ - | \$ - | \$ 26,137.26 |
| Airport | \$ - | \$ 4,500.00 | \$ 1,100.00 | \$ 90,000.00 | \$ - | \$ 95,600.00 |
| Senior Center | \$ - | \$ 9,950.00 | \$ - | \$ - | \$ - | \$ 9,950.00 |
| Total General Fund | \$ 1,123,661.39 | \$ 404,155.00 | \$ 208,000.00 | \$ 229,416.94 | \$ - | \$ 1,965,233.33 |
| Waterworks Fund | | | | | | |
| Waterworks Department | \$ 499,766.12 | \$ 777,650.00 | \$ 282,900.00 | \$ 205,000.00 | \$ - | \$ 1,765,316.12 |
| Lake Park Facilities | \$ 24,861.16 | \$ 45,320.00 | \$ 5,500.00 | \$ 10,000.00 | \$ - | \$ 85,681.16 |
| Wastewater Department | \$ 49,822.30 | \$ 56,750.00 | \$ 3,250.00 | \$ 10,000.00 | \$ - | \$ 119,822.30 |
| Waterworks Sinking Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Waterworks Fund | \$ 574,449.58 | \$ 879,720.00 | \$ 291,650.00 | \$ 225,000.00 | \$ - | \$ 1,970,819.58 |
| Hotel Occupancy Tax Fund | | \$ 45,000.00 | | | | \$ 45,000.00 |
| Grants Fund | | \$ 500,000.00 | | | | \$ 500,000.00 |
| Municipal Court Tech Fund | | \$ - | | | | \$ - |
| Mun. Court Security Fund | | \$ - | | | | \$ - |
| Micro Enterprise Fund | | \$ - | | | | \$ - |
| Total Expenditures | \$ 1,698,110.97 | \$ 1,828,875.00 | \$ 499,650.00 | \$ 454,416.94 | \$ - | \$ 4,481,052.91 |



| | FY 2023-2024 | FY 2024-2025 | FY 2025-2026 |
|---|---------------------|---------------------|---------------------|
| | Budget | Budget | Budget |
| GENERAL FUND | | | |
| GENERAL FUND REVENUES | | | |
| Taxes | \$ 1,099,956 | \$ 1,119,310 | \$ 1,164,710 |
| Licenses and Permits | \$ 6,847 | \$ 7,250 | \$ 10,750 |
| Intergovernmental | \$ 203,900 | \$ 646,000 | \$ 575,000 |
| Charges for Services | \$ 87,498 | \$ 78,700 | \$ 83,700 |
| Fines and Foreitures | \$ 32,732 | \$ 44,200 | \$ 20,300 |
| Interest and Rent | \$ 40,346 | \$ 85,550 | \$ 88,500 |
| Miscellaneous | \$ 11,853 | \$ 29,200 | \$ 26,000 |
| TOTAL GENERAL FUND REVENUES | \$ 1,483,132 | \$ 2,010,210 | \$ 1,968,960 |
| GENERAL FUND EXPENDITURES | | | |
| ADMINISTRATION DEPARTMENT EXPENDITURES | | | |
| Personnel Expense | \$ 241,432 | \$ 251,196 | \$ 261,731 |
| Operating Expense | \$ 215,793 | \$ 120,775 | \$ 116,275 |
| Supplies | \$ 3,749 | \$ 8,000 | \$ 8,000 |
| Capital Outlay | \$ 1,596 | \$ 10,000 | \$ 15,000 |
| Total Administration Department Expenditures | \$ 462,570 | \$ 389,971 | \$ 401,006 |
| POLICE DEPARTMENT EXPENDITURES | | | |
| Personnel Expense | \$ 627,646 | \$ 619,353 | \$ 625,842 |
| Operating Expense | \$ 165,257 | \$ 153,550 | \$ 162,750 |
| Supplies | \$ 57,113 | \$ 64,700 | \$ 55,000 |
| Capital Outlay | \$ 27,795 | \$ 57,200 | \$ 76,917 |
| Total Police Department Expenditures | \$ 877,811 | \$ 894,803 | \$ 920,509 |



| | FY 2023-2024 Budget | FY 2024-2025 Budget | FY 2025-2026 Budget |
|---|------------------------|------------------------|------------------------|
| FIRE DEPARTMENT | | | |
| Personnel Expense | \$ 15,048 | \$ 13,300 | \$ 14,000 |
| Operating Expense | \$ 16,351 | \$ 17,180 | \$ 16,430 |
| Supplies | \$ 3,782 | \$ 9,750 | \$ 10,250 |
| Capital Outlay | \$ - | \$ 5,000 | \$ - |
| Total Fire Department Expenditures | \$ 35,181 | \$ 45,230 | \$ 40,680 |
| STREET DEPARTMENT | | | |
| Personnel Expense | \$ 157,281 | \$ 199,309 | \$ 187,141 |
| Operating Expense | \$ 93,199 | \$ 69,850 | \$ 69,150 |
| Supplies | \$ 119,753 | \$ 95,700 | \$ 117,700 |
| Capital Outlay | \$ 7,894 | \$ 57,750 | \$ 12,500 |
| Total Street Department Expenditures | \$ 378,127 | \$ 422,609 | \$ 386,491 |
| COMMUNITY CENTER | | | |
| Operating Expense | \$ 9,192 | \$ 8,177 | \$ 8,200 |
| Supplies | \$ 1,372 | \$ 1,250 | \$ 1,750 |
| Other Expense | \$ - | \$ - | \$ - |
| Capital Outlay | \$ - | \$ 50,000 | \$ 30,000 |
| Total Community Center Expenditures | \$ 10,564 | \$ 59,427 | \$ 39,950 |
| POOL | | | |
| Personnel Expense | \$ 24,927 | \$ 18,160 | \$ 18,160 |
| Operating Expense | \$ 6,841 | \$ 8,400 | \$ 8,150 |
| Supplies | \$ 9,496 | \$ 15,600 | \$ 13,600 |
| Capital Outlay | \$ 1,622 | \$ 15,000 | \$ 5,000 |
| Total Pool Expenditures | \$ 42,886 | \$ 57,160 | \$ 44,910 |



| | FY 2023-2024 | FY 2024-2025 | FY 2025-2026 |
|--|---------------------|---------------------|---------------------|
| | Budget | Budget | Budget |
| MUNICIPAL COURT | | | |
| Personnel Expense | \$ 15,694 | \$ 16,309 | \$ 16,787 |
| Operating Expense | \$ 3,406 | \$ 9,250 | \$ 8,750 |
| Supplies | \$ 228 | \$ 500 | \$ 600 |
| Total Municipal Court Department Expenditures | \$ 19,328 | \$ 26,059 | \$ 26,137 |
| AIRPORT | | | |
| Operating Expense | \$ 4,920 | \$ 4,500 | \$ 4,500 |
| Supplies | \$ 26 | \$ 1,100 | \$ 1,100 |
| Capital Outlay | \$ 9,420 | \$ 63,869 | \$ 90,000 |
| Total Airport Expenditures | \$ 14,366 | \$ 69,469 | \$ 95,600 |
| SENIOR CENTER | | | |
| Operating Expense | \$ 6,065 | \$ 4,950 | \$ 9,950 |
| Total Senior Center Expenditures | \$ 6,065 | \$ 4,950 | \$ 9,950 |
| TOTAL GENERAL FUND EXPENSES | \$ 1,846,898 | \$ 1,969,678 | \$ 1,965,233 |
| General Fund Net | \$ (363,766) | \$ 40,532 | \$ 3,727 |
| Transfer From Funds | \$ - | \$ - | \$ - |
| BALANCE | \$ (363,766) | \$ 40,532 | \$ 3,727 |



| | FY 2023-2024 | FY 2024-2025 | FY 2025-2026 |
|---|---------------------|---------------------|---------------------|
| | Budget | Budget | Budget |
| WATERWORKS FUND | | | |
| DEPARTMENT REVENUES | | | |
| Licenses and Permits | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - |
| Charges for Services | \$ 1,797,155 | \$ 2,011,050 | \$ 1,912,550 |
| Fines and Forfeitures | \$ - | \$ - | \$ - |
| Interest and Rent | \$ 13,331 | \$ 156,800 | \$ 56,800 |
| Miscellaneous | \$ 38,983 | \$ 1,500 | \$ 1,500 |
| Other Financial Sources | \$ - | \$ - | \$ - |
| Total Waterworks Revenues | \$ 1,849,469 | \$ 2,169,350 | \$ 1,970,850 |
| DEPARTMENT EXPENDITURES | | | |
| Personnel Expense | \$ 384,370 | \$ 390,825 | \$ 499,766 |
| Operating Expense | \$ 432,629 | \$ 842,400 | \$ 777,650 |
| Supplies | \$ 207,596 | \$ 232,550 | \$ 282,900 |
| Capital Outlay | \$ 258,736 | \$ 190,452 | \$ 205,000 |
| Total Waterworks Department Expenditures | \$ 1,283,331 | \$ 1,656,227 | \$ 1,765,316 |
| LAKE PARK FACILITIES EXPENDITURES | | | |
| Personnel Expense | \$ 20,856 | \$ 26,081 | \$ 24,861 |
| Operating Expense | \$ 30,384 | \$ 45,292 | \$ 45,320 |
| Supplies | \$ 5,171 | \$ 5,500 | \$ 5,500 |
| Capital Outlay | \$ 10,849 | \$ 10,000 | \$ 10,000 |
| Total Lake Park Department Expenditures | \$ 67,260 | \$ 86,873 | \$ 85,681 |



| | FY 2023-2024 Budget | FY 2024-2025 Budget | FY 2025-2026 Budget |
|---|------------------------|------------------------|------------------------|
| SEWER DEPARTMENT EXPENDITURES | | | |
| Personnel Expense | \$ 31,249 | \$ 48,928 | \$ 49,822 |
| Operating Expense | \$ 38,933 | \$ 54,750 | \$ 56,750 |
| Supplies | \$ 27,102 | \$ 14,500 | \$ 3,250 |
| Capital Outlay | \$ - | \$ 82,530 | \$ 10,000 |
| Total Sewer Department Expenditures | \$ 97,284 | \$ 200,708 | \$ 119,822 |
| WATERWORKS SINKING FUND | | | |
| Capital Outlay | \$ 175,388 | \$ 200,000 | \$ - |
| Total Waterworks Sinking Fund Expenditures | \$ 175,388 | \$ 200,000 | \$ - |
| TOTAL WATERWORKS FUND EXPENDITURES | \$ 1,623,263 | \$ 2,143,808 | \$ 1,970,820 |
| Waterworks Fund Net Gain or Loss | \$ 226,206 | \$ 25,542 | \$ 30 |
| GRANTS FUND | | | |
| GRANTS REVENUE | | | |
| Intergovernmental | \$ - | \$ 3,734,000 | \$ 500,000 |
| Interest and Rent | \$ - | \$ - | \$ - |
| Other Financial Sources | \$ - | \$ - | \$ - |
| Total Grants Fund Revenue | \$ - | \$ 3,734,000 | \$ 500,000 |
| Grants Fund Expenses | | | |
| ARPA Projects | \$ - | \$ - | \$ - |
| Other Projects | \$ - | \$ 500,000 | \$ 500,000 |
| Total Grants Fund Expenditures | \$ - | \$ 500,000 | \$ 500,000 |
| Total Grants Fund Net Gain or Loss | \$ - | \$ 3,234,000 | \$ - |



| | FY 2023-2024 | FY 2024-2025 | FY 2025-2026 |
|---|--------------|--------------|--------------|
| | Budget | Budget | Budget |
| MUNICIPAL COURT TECHNOLOGY FUND | | | |
| MUNICIPAL COURT TECHNOLOGY FUND REVENUE | | | |
| Court Technology Fees | \$ - | \$ - | \$ - |
| Total Municipal Court Technology Fund Revenue | \$ - | \$ - | \$ - |
| MUNICIPAL COURT TECH. FUND EXPENDITURES | | | |
| Court Technology | \$ - | \$ - | \$ - |
| Total Municipal Court Technology Fund Expenditures | \$ - | \$ - | \$ - |
| Total Municipal Court Tech. Fund Net Gain or Loss | \$ - | \$ - | \$ - |
| MUNICIPAL COURT SECURITY FUND | | | |
| MUNICIPAL COURT SECURITY FUND REVENUE | | | |
| Court Security Fees | \$ - | \$ - | \$ - |
| Total Municipal Court Security Fund Revenue | \$ - | \$ - | \$ - |
| MUNICIPAL COURT SECURITY FUND EXPENDITURES | | | |
| Court Security | \$ - | \$ - | \$ - |
| Total Municipal Court Security Fund Expenditures | \$ - | \$ - | \$ - |
| Total Municipal Court Sec. Fund Net Gain or Loss | \$ - | \$ - | \$ - |



| | FY 2023-2024 | | FY 2024-2025 | | FY 2025-2026 | |
|---|--------------|-----|--------------|--------|--------------|--------|
| | Budget | | Budget | | Budget | |
| HOTEL OCCUPANCY TAX FUND | | | | | | |
| HOTEL OCCUPANCY TAX REVENUES | | | | | | |
| Hotel Tax Revenue | \$ | - | \$ | 45,000 | \$ | 45,000 |
| Interest Income | \$ | 46 | \$ | - | \$ | 100 |
| Total Hotel Occupancy Tax Revenues | \$ | 46 | \$ | 45,000 | \$ | 45,100 |
| HOTEL OCCUPANCY TAX EXPENDITURES | | | | | | |
| Travel Expense | \$ | - | \$ | 20,000 | \$ | 15,000 |
| Advertising | \$ | - | \$ | 25,000 | \$ | 25,000 |
| Banners for Downtown | \$ | - | \$ | - | \$ | 5,000 |
| Total Hotel Occupancy Tax Expenditures | \$ | - | \$ | 45,000 | \$ | 45,000 |
| Total Hotel Occupancy Tax Net Gain or Loss | \$ | 46 | \$ | - | \$ | 100 |
| MICRO ENTERPRISE FUND | | | | | | |
| MICRO ENTERPRISE REVENUES | | | | | | |
| Interest Income | \$ | 190 | \$ | - | \$ | - |
| Micro Enterprise Funds | \$ | - | \$ | - | \$ | 4,800 |
| Total Micro Enterprise Revenues | \$ | 190 | \$ | - | \$ | 4,800 |
| MICRO ENTERPRISE EXPENDITURES | | | | | | |
| Economic Development | \$ | - | \$ | - | \$ | - |
| Marketing | \$ | - | \$ | - | \$ | - |
| Total Micro Enterprise Expenditures | \$ | - | \$ | - | \$ | - |
| Total Micro Enterprise Net Gain or Loss | \$ | 190 | \$ | - | \$ | 4,800 |



| | | (2025-2026) | | | |
|---------------------------------------|----------------|-------------|-----------|---------|---|
| 100-GENERAL FUND | | REQUESTED | PROPOSED | ADOPTED | |
| LINE ITEM | DEPARTMENT | BUDGET | BUDGET | BUDGET | NOTES |
| 100-510-5820 EQUIPMENT | ADMINISTRATION | \$ - | \$ 10,000 | | FUND TRANSITION TO FUNDVIEW ERP SOFTWARE |
| 100-510-5890 MISCELLANEOUS CAPITAL | ADMINISTRATION | \$ - | \$ 5,000 | | RENOVATION IN ADMINISTRATION OFFICE |
| 100-515-5820 EQUIPMENT | POLICE | \$ 57,200 | \$ 76,917 | | LEASE PAYMENTS, COMPUTERS, AND ONE NEW POLICE VEHICLE |
| 100-530-5810 BUILDINGS / IMPROVEMENTS | STREET | \$ - | \$ 2,500 | | SCOUT HUT RENOVATIONS |
| 100-530-5820 EQUIPMENT | STREET | \$ - | \$ 10,000 | | LEASE ON FUTURE SKID STEER EQUIPMENT |
| 100-545-5810 BUILDINGS / IMPROVEMENTS | COMM CENTER | \$ - | \$ 30,000 | | RENOVATION WORK ON KITCHEN; AC UNIT REPLACEMENT |
| 100-550-5890 MISCELLANEOUS CAPITAL | POOL | \$ - | \$ 5,000 | | REPAINTING POOL |
| 100-565-5810 BUILDINGS / IMPROVEMENTS | AIRPORT | \$ 90,000 | \$ 90,000 | | RAMP GRANT FOR FUEL FARM |

| | | (2025-2026) | | | |
|---------------------------------------|------------|-------------|-----------|---------|---|
| 200-WATERWORKS FUND | | REQUESTED | PROPOSED | ADOPTED | |
| LINE ITEM | DEPARTMENT | BUDGET | BUDGET | BUDGET | NOTES |
| 200-581-5810 BUILDINGS / IMPROVEMENTS | WATER | \$ - | \$ 50,000 | | MISCELLANEOUS CAP IMPROVEMENTS |
| 200-581-5820 EQUIPMENT | WATER | \$ - | \$ 85,000 | | FUNDVIEW SOFTWARE; TRUCK LEASE/PURCHASE; SKID STEER |
| 200-581-5890 MISCELLANEOUS CAPITAL | WATER | \$ - | \$ 20,000 | | MISCELLANEOUS CAP IMPROVEMENTS |
| 200-581-5895 CONTINGENCY | WATER | \$ - | \$ 50,000 | | CONTINGENCY |
| 200-582-5810 BUILDINGS / IMPROVEMENTS | LAKE | \$ - | \$ 10,000 | | BATHHOUSE RENOVATIONS |
| 200-585-5810 BUILDINGS / IMPROVEMENTS | SEWER | \$ - | \$ 10,000 | | MISCELLANEOUS CAP IMPROVEMENTS |

| | | (2025-2026) | | | |
|---|------------|-------------|------------|---------|---------------------------------|
| 700-GRANTS FUND | | REQUESTED | PROPOSED | ADOPTED | |
| LINE ITEM | DEPARTMENT | BUDGET | BUDGET | BUDGET | NOTES |
| 700-628-5428 DWSRF PROJ/CONST GRANT EXPENS GRANTS | | \$ 500,000 | \$ 500,000 | | DWSRF/RWAF GRANT FUNDING (TWDB) |

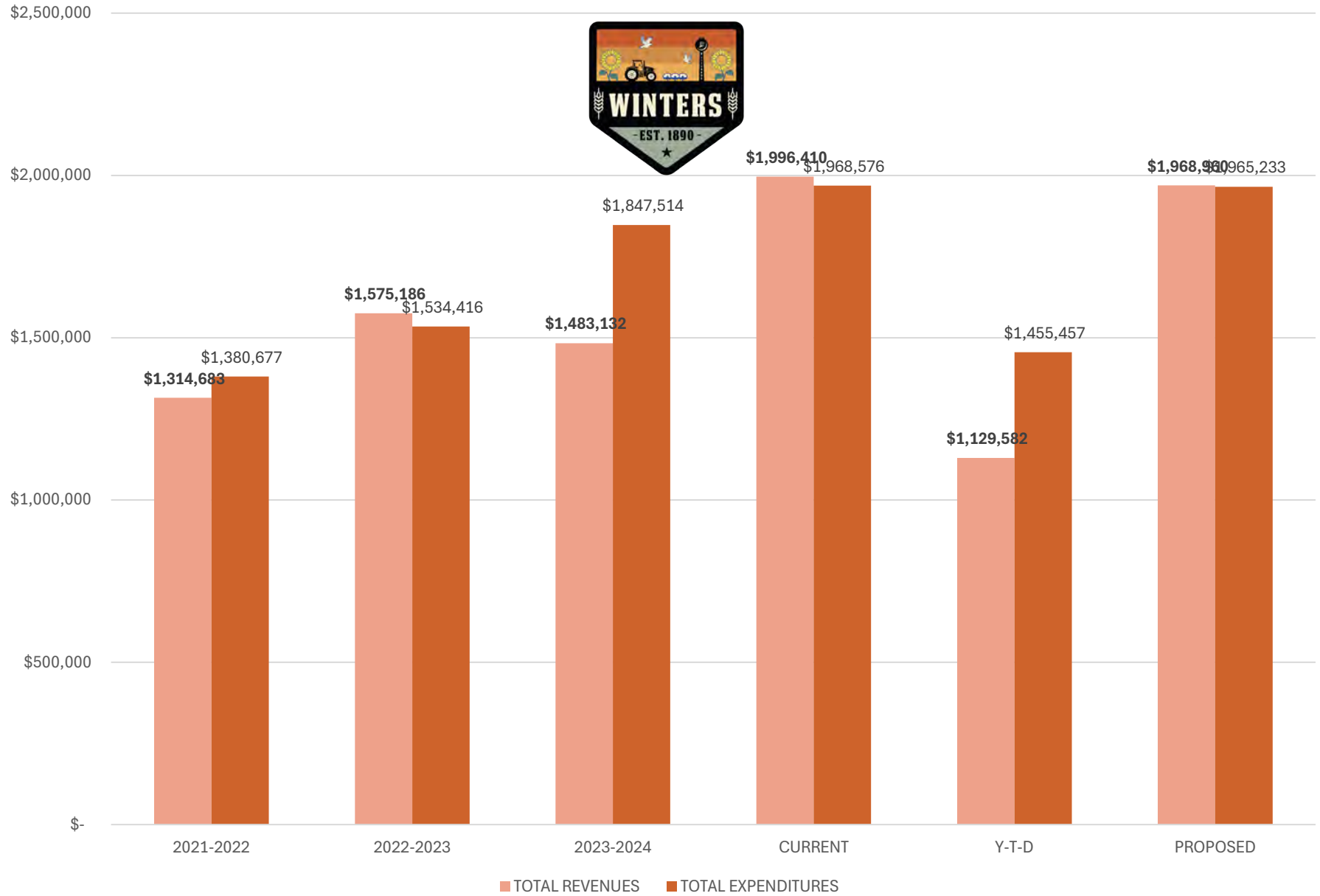
General Fund





| 100-GENERAL FUND BUDGET SUMMARY | | | | | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET |
|------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|------|-------------------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| REVENUE SUMMARY | | | | | | | | | |
| TAXES | \$ 1,040,057 | \$ 1,102,161 | \$ 1,099,956 | \$ 1,119,310 | \$ 990,037 | \$ 1,114,710 | \$ 1,164,710 | \$ - | |
| LICENSES & PERMITS | \$ 720 | \$ 18,544 | \$ 6,847 | \$ 7,250 | \$ 6,224 | \$ 10,750 | \$ 10,750 | \$ - | |
| INTERGOVERNMENTAL | \$ 9,418 | \$ 286,890 | \$ 203,900 | \$ 646,000 | \$ 800 | \$ 575,000 | \$ 575,000 | \$ - | |
| CHARGES FOR SERVICES | \$ 76,758 | \$ 68,690 | \$ 87,499 | \$ 78,700 | \$ 63,075 | \$ 83,700 | \$ 83,700 | \$ - | |
| FINE & FORFEITURES | \$ 81,744 | \$ - | \$ 32,732 | \$ 43,800 | \$ 15,967 | \$ 20,300 | \$ 20,300 | \$ - | |
| INTEREST & RENT | \$ 34,203 | \$ 50,725 | \$ 40,345 | \$ 80,150 | \$ 35,990 | \$ 88,500 | \$ 88,500 | \$ - | |
| MISCELLANEOUS | \$ 71,783 | \$ 48,176 | \$ 11,853 | \$ 21,200 | \$ 17,490 | \$ 23,000 | \$ 26,000 | \$ - | |
| TOTAL REVENUES | \$ 1,314,683 | \$ 1,575,186 | \$ 1,483,132 | \$ 1,996,410 | \$ 1,129,582 | \$ 1,915,960 | \$ 1,968,960 | \$ - | |
| EXPENDITURE SUMMARY | | | | | | | | | |
| ADMINISTRATION | \$ 202,892 | \$ 289,081 | \$ 465,580 | \$ 388,970 | \$ 279,211 | \$ 376,527 | \$ 401,006 | \$ - | |
| POLICE DEPT | \$ 725,159 | \$ 760,238 | \$ 877,809 | \$ 894,803 | \$ 753,064 | \$ 870,252 | \$ 920,509 | \$ - | |
| FIRE DEPT | \$ 36,975 | \$ 33,704 | \$ 35,181 | \$ 45,230 | \$ 32,485 | \$ 40,680 | \$ 40,680 | \$ - | |
| STREET DEPT | \$ 345,293 | \$ 335,526 | \$ 378,127 | \$ 422,609 | \$ 257,705 | \$ 366,981 | \$ 386,491 | \$ - | |
| COMMUNITY CENTER | \$ 12,276 | \$ 11,649 | \$ 10,563 | \$ 59,327 | \$ 20,075 | \$ 9,950 | \$ 39,950 | \$ - | |
| SWIMMING POOL | \$ 32,759 | \$ 41,664 | \$ 42,886 | \$ 57,160 | \$ 22,193 | \$ 39,910 | \$ 44,910 | \$ - | |
| CORPORATION COURT | \$ 17,535 | \$ 44,554 | \$ 16,936 | \$ 26,058 | \$ 19,922 | \$ 23,909 | \$ 26,137 | \$ - | |
| AIRPORT | \$ 3,340 | \$ 3,792 | \$ 14,367 | \$ 69,469 | \$ 66,811 | \$ 95,600 | \$ 95,600 | \$ - | |
| SENIOR CITIZENS CENTER | \$ 4,448 | \$ 14,208 | \$ 6,065 | \$ 4,950 | \$ 3,991 | \$ 4,950 | \$ 9,950 | \$ - | |
| TOTAL EXPENDITURES | \$ 1,380,677 | \$ 1,534,416 | \$ 1,847,514 | \$ 1,968,576 | \$ 1,455,457 | \$ 1,828,759 | \$ 1,965,233 | \$ - | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ (65,994) | \$ 40,770 | \$ (364,382) | \$ 27,834 | \$ (325,874) | \$ 87,201 | \$ 3,727 | \$ - | |

General Fund



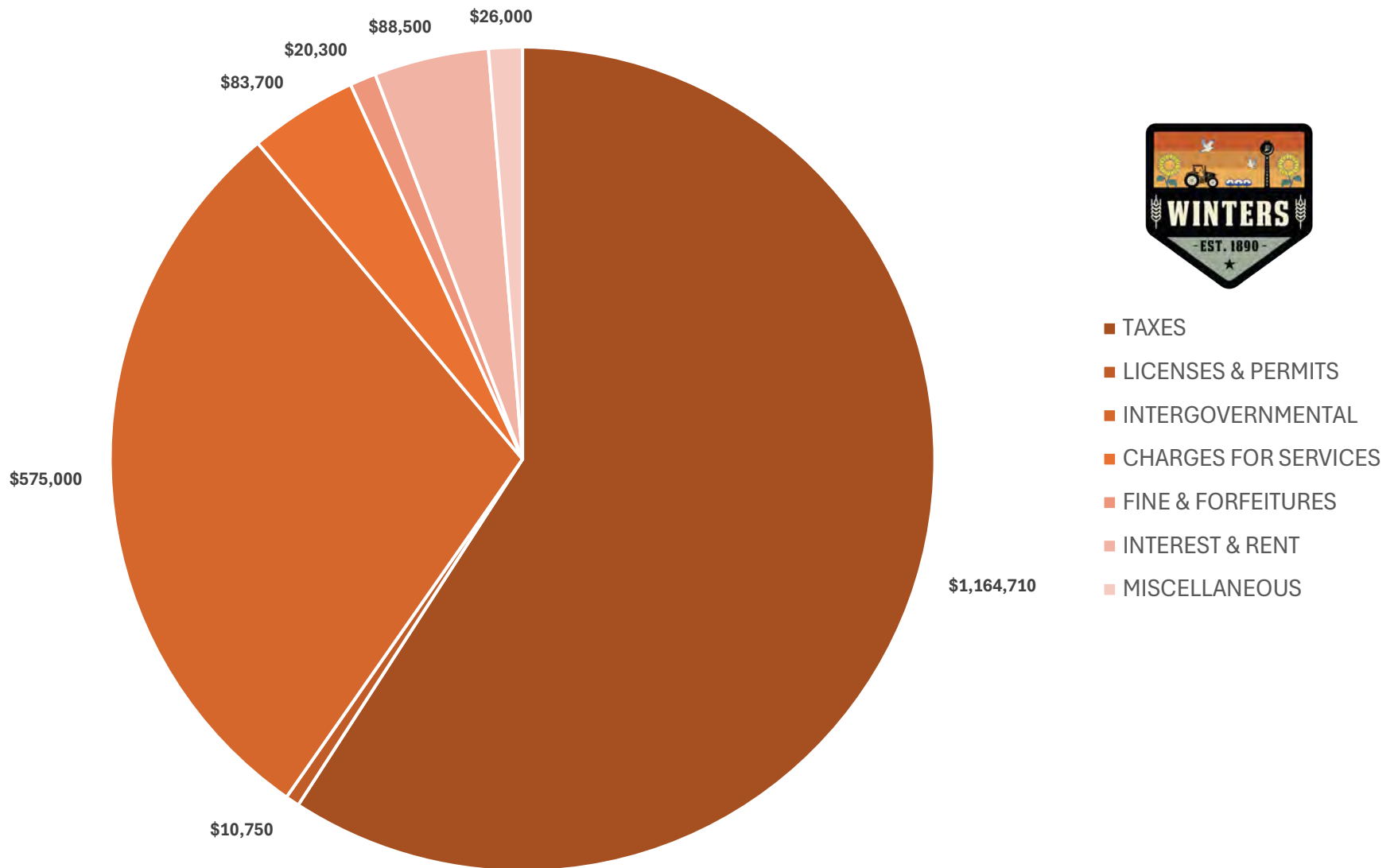


| 100-GENERAL FUND REVENUE | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-----------------------------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| TAXES | | | | | | | | | |
| 100-4010 AD VALOREM TAXES | \$ 598,268 | \$ 587,880 | \$ 617,828 | \$ 650,000 | \$ 686,063 | \$ 650,000 | \$ 700,000 | \$ - | DISCUSSED POSSIBLE INCREASE |
| 100-4011 DELINQUENT TAXES | \$ 24,285 | \$ 20,498 | \$ 25,794 | \$ 25,000 | \$ 26,796 | \$ 25,000 | \$ 25,000 | \$ - | |
| 100-4012 PENALTY & INTEREST | \$ 18,715 | \$ 16,385 | \$ 17,483 | \$ 15,000 | \$ 16,441 | \$ 15,000 | \$ 15,000 | \$ - | |
| 100-4013 LATE RENDERING FEE | \$ 122 | \$ 272 | \$ 296 | \$ 250 | \$ 85 | \$ 250 | \$ 250 | \$ - | |
| 100-4014 COLLECTION FEE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4015 SPECIAL INVENTORY OVERAGE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4016 CITY SALES TAX | \$ 302,682 | \$ 386,777 | \$ 356,552 | \$ 350,000 | \$ 199,024 | \$ 350,000 | \$ 350,000 | \$ - | |
| 100-4025 AWIN (BFI) FRANCHISE TAX | \$ 18,924 | \$ 6,271 | \$ 5,464 | \$ 5,460 | \$ 4,098 | \$ 5,460 | \$ 5,460 | \$ - | |
| 100-4026 NATURAL GAS FRANCHISE | \$ 38,017 | \$ 37,271 | \$ 35,779 | \$ 35,000 | \$ 30,575 | \$ 35,000 | \$ 35,000 | \$ - | |
| 100-4027 TELEPHONE FRANCHISE | \$ 4,153 | \$ 7,826 | \$ 4,108 | \$ 4,100 | \$ - | \$ - | \$ - | \$ - | |
| 100-4028 ELECTRIC FRANCHISE | \$ 25,616 | \$ 26,070 | \$ 24,059 | \$ 25,000 | \$ 22,881 | \$ 25,000 | \$ 25,000 | \$ - | |
| 100-4029 CABLE TV FRANCHISE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4030 TELECOMMUNICATIONS FRANCHISE | \$ 5,392 | \$ 4,020 | \$ 8,992 | \$ 5,000 | \$ 4,074 | \$ 5,000 | \$ 5,000 | \$ - | |
| 100-4040 MOTEL OCCUPANCY TAX | \$ 3,881 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4041 MAIN STREET RENOVATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4046 TAX CERTIFICATES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4080 WHA-PAYMENT IN LIEU OF TAX | \$ - | \$ 8,892 | \$ 3,601 | \$ 4,500 | \$ - | \$ 4,000 | \$ 4,000 | \$ - | |
| TOTAL TAXES | \$ 1,040,055 | \$ 1,102,162 | \$ 1,099,956 | \$ 1,119,310 | \$ 990,037 | \$ 1,114,710 | \$ 1,164,710 | \$ - | |
| LICENSES & PERMITS | | | | | | | | | |
| 100-4151 PEDDLER'S LICENSE | \$ 365 | \$ 125 | \$ - | \$ 250 | \$ - | \$ 250 | \$ 250 | \$ - | |
| 100-4152 MOVING/DEMOLITION PERMIT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4160 PERMIT: ALCOHOL LICENSE & FEES | \$ 60 | \$ 1,000 | \$ 20 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4185 PERMITS:BLDG,ELECT, RE-OKAY | \$ - | \$ 15,184 | \$ 6,707 | \$ 5,000 | \$ 2,698 | \$ 5,000 | \$ 5,000 | \$ - | |
| 100-4186 PERMITS: BACKSIDE OF LAKE | \$ - | \$ 2,140 | \$ 120 | \$ 1,500 | \$ 3,525 | \$ 5,000 | \$ 5,000 | \$ - | |
| 100-4190 FIRE MARSHAL INSPECTIONS | \$ 295 | \$ 95 | \$ - | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | |
| TOTAL LICENSES & PERMITS | \$ 720 | \$ 18,544 | \$ 6,847 | \$ 7,250 | \$ 6,224 | \$ 10,750 | \$ 10,750 | \$ - | |
| INTERGOVERNMENTAL | | | | | | | | | |
| 100-4225 EXPENSE PARTICIPATION-WATERWKS | \$ - | \$ 263,178 | \$ 200,000 | \$ 590,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | |
| 100-4250 USDA POLICE CAR GRANT/LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4260 MICRO-ENTERPRISE LOAN FUNDS | \$ 3,178 | \$ - | \$ 3,900 | \$ - | \$ 800 | \$ - | \$ - | \$ - | |
| 100-4270 OPERATING TRANSFERS IN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4280 AIRPORT MAINTENANCE PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4292 GRANT INCOME | \$ 6,240 | \$ 23,712 | \$ - | \$ 56,000 | \$ - | \$ 75,000 | \$ 75,000 | \$ - | |
| 100-4293 USDA BUNKER GEAR GRANT/LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL INTERGOVERNMENTAL | \$ 9,418 | \$ 286,890 | \$ 203,900 | \$ 646,000 | \$ 800 | \$ 575,000 | \$ 575,000 | \$ - | |
| CHARGES FOR SERVICES | | | | | | | | | |
| 100-4320 GARBAGE | \$ 27,811 | \$ 25,396 | \$ 29,068 | \$ 27,800 | \$ 19,850 | \$ 27,800 | \$ 27,800 | \$ - | |
| 100-4322 SALES TAX ON GARBAGE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4325 CONVENIENCE CENTER FEES | \$ 36,391 | \$ 35,726 | \$ 34,651 | \$ 35,000 | \$ 24,731 | \$ 35,000 | \$ 35,000 | \$ - | |

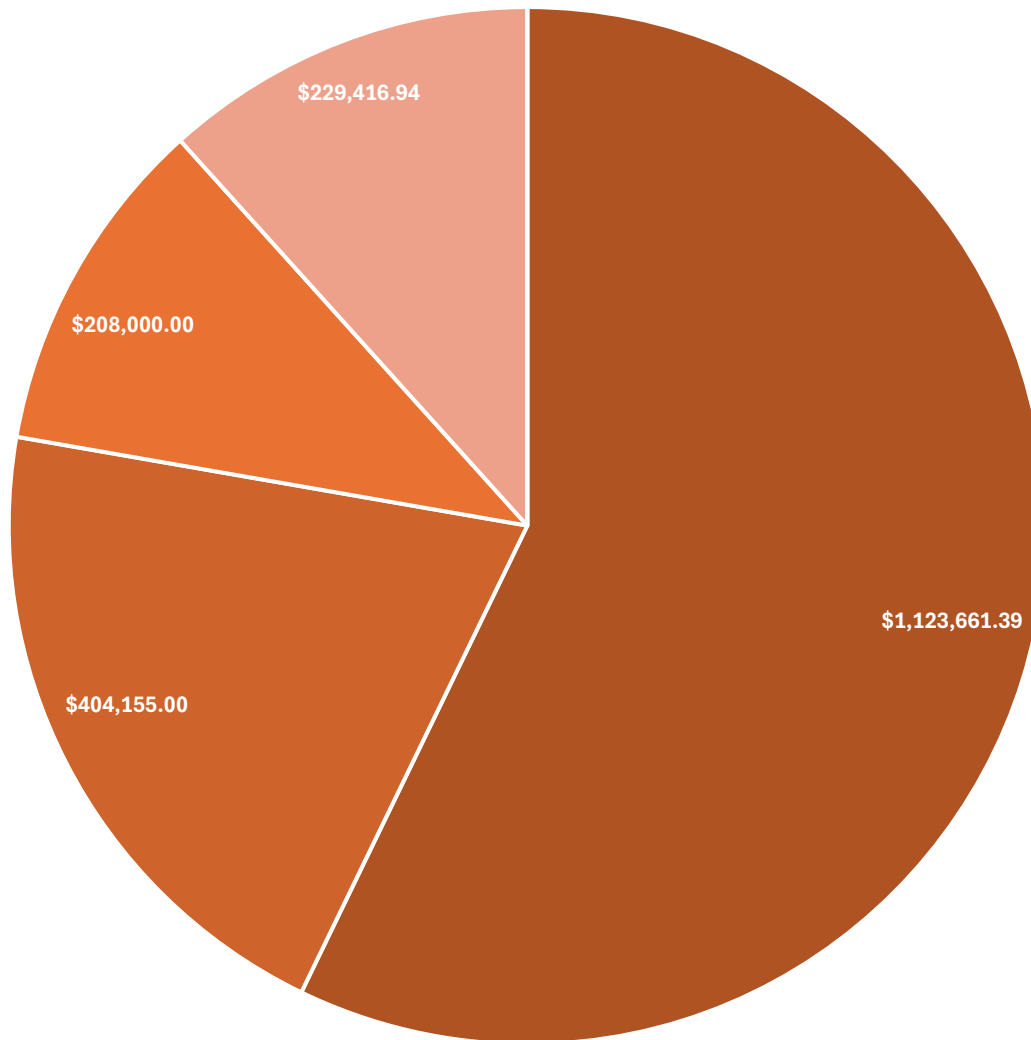


| 100-GENERAL FUND REVENUE | (2024-2025) | | | | | (2025-2026) | | | NOTES |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | |
| 100-4330 SWIMMING POOL ADMISSIONS | \$ 3,686 | \$ 5,666 | \$ 11,073 | \$ 5,000 | \$ 6,083 | \$ 10,000 | \$ 10,000 | \$ - | |
| 100-4335 SWIMMING POOL CONCESSIONS | \$ 1,130 | \$ 1,575 | \$ 1,886 | \$ 2,000 | \$ 1,105 | \$ 2,000 | \$ 2,000 | \$ - | |
| 100-4337 CEMETERY LOT SALES | \$ 6,000 | \$ (1,020) | \$ 9,485 | \$ 7,500 | \$ 6,830 | \$ 7,500 | \$ 7,500 | \$ - | |
| 100-4346 POLICE - WISD/TRUANCY OFFICER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4347 POLICE REPORTS | \$ 35 | \$ 160 | \$ 40 | \$ 150 | \$ 110 | \$ 150 | \$ 150 | \$ - | |
| 100-4348 POLICE OFFICER ALLOC/TRAINING | \$ - | \$ - | \$ - | \$ - | \$ 3,037 | \$ - | \$ - | \$ - | |
| 100-4349 POLICE WARRANT SERVICE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4350 RETURNED CHECK FEES | \$ 510 | \$ 607 | \$ 425 | \$ 500 | \$ 600 | \$ 500 | \$ 500 | \$ - | |
| 100-4358 STREET REPAIR | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4359 LOT CLEANING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4360 STREET PAVING REIMBURSEMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4371 ANIMAL CONTROL CHARGES | \$ 1,195 | \$ 580 | \$ 870 | \$ 750 | \$ 730 | \$ 750 | \$ 750 | \$ - | |
| TOTAL CHARGES FOR SERVICES | \$ 76,758 | \$ 68,690 | \$ 87,498 | \$ 78,700 | \$ 63,075 | \$ 83,700 | \$ 83,700 | \$ - | |
| FINE & FORFEITURES | | | | | | | | | |
| 100-4461 INDIGENT DEFENSE FEE | \$ 64 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4462 TIME PAYMENT | \$ 45 | \$ - | \$ - | \$ 20 | \$ 15 | \$ 50 | \$ 50 | \$ - | |
| 100-4463 FAILURE TO APPEAR | \$ 905 | \$ - | \$ 282 | \$ 150 | \$ 189 | \$ 200 | \$ 200 | \$ - | |
| 100-4465 CORPORATION COURT | \$ 44,965 | \$ - | \$ 22,865 | \$ 24,000 | \$ 15,738 | \$ 20,000 | \$ 20,000 | \$ - | |
| 100-4466 STATE COURT COSTS | \$ 35,699 | \$ - | \$ 9,585 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | |
| 100-4467 CHILD SAFETY | \$ 67 | \$ - | \$ - | \$ 30 | \$ 25 | \$ 50 | \$ 50 | \$ - | |
| TOTAL FINE & FORFEITURES | \$ 81,745 | \$ - | \$ 32,732 | \$ 44,200 | \$ 15,967 | \$ 20,300 | \$ 20,300 | \$ - | |
| INTEREST & RENT | | | | | | | | | |
| 100-4520 INTEREST INCOME - GF | \$ 2,672 | \$ 15,578 | \$ 4,660 | \$ 50,000 | \$ 6,424 | \$ 50,000 | \$ 50,000 | \$ - | |
| 100-4540 COMMUNITY CENTER RENT | \$ 6,078 | \$ 5,533 | \$ 6,465 | \$ 5,000 | \$ 3,220 | \$ 7,500 | \$ 7,500 | \$ - | |
| 100-4542 ACTIVITY CENTER RENTAL INC. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4544 UB PENALTY & INTEREST | \$ 24,409 | \$ 25,393 | \$ 25,881 | \$ 24,000 | \$ 20,272 | \$ 24,000 | \$ 24,000 | \$ - | |
| 100-4575 INCOME FROM RENT & LEASE | \$ 220 | \$ 1,052 | \$ - | \$ 3,550 | \$ 4,551 | \$ 4,000 | \$ 4,000 | \$ - | |
| 100-4580 AIRPORT RENT & LSE INCOME | \$ 824 | \$ 3,170 | \$ 3,340 | \$ 3,000 | \$ 1,523 | \$ 3,000 | \$ 3,000 | \$ - | |
| 100-4663 AIRPORT DONATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL INTEREST & RENT | \$ 34,203 | \$ 50,726 | \$ 40,346 | \$ 85,550 | \$ 35,990 | \$ 88,500 | \$ 88,500 | \$ - | |
| MISCELLANEOUS | | | | | | | | | |
| 100-4710 COUNTY CONTRIBUTION TO FIRE DP | \$ - | \$ - | \$ 11,500 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 16,000 | \$ - | |
| 100-4715 VOLUNTEER FIRE DEPT - RETIRE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4740 MISCELLANEOUS INCOME | \$ 71,783 | \$ 48,176 | \$ 353 | \$ 16,200 | \$ 4,490 | \$ 10,000 | \$ 10,000 | \$ - | |
| 100-4750 CONTRIBUTIONS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4755 MERCHANDISE SOLD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-4760 FUNDS TO PURCHASE EQUIPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL MISCELLANEOUS | \$ 71,783 | \$ 48,176 | \$ 11,853 | \$ 29,200 | \$ 17,490 | \$ 23,000 | \$ 26,000 | \$ - | |
| TOTAL REVENUES | \$ 1,314,682 | \$ 1,575,188 | \$ 1,483,132 | \$ 2,010,210 | \$ 1,129,582 | \$ 1,915,960 | \$ 1,968,960 | \$ - | |

General Fund Revenues

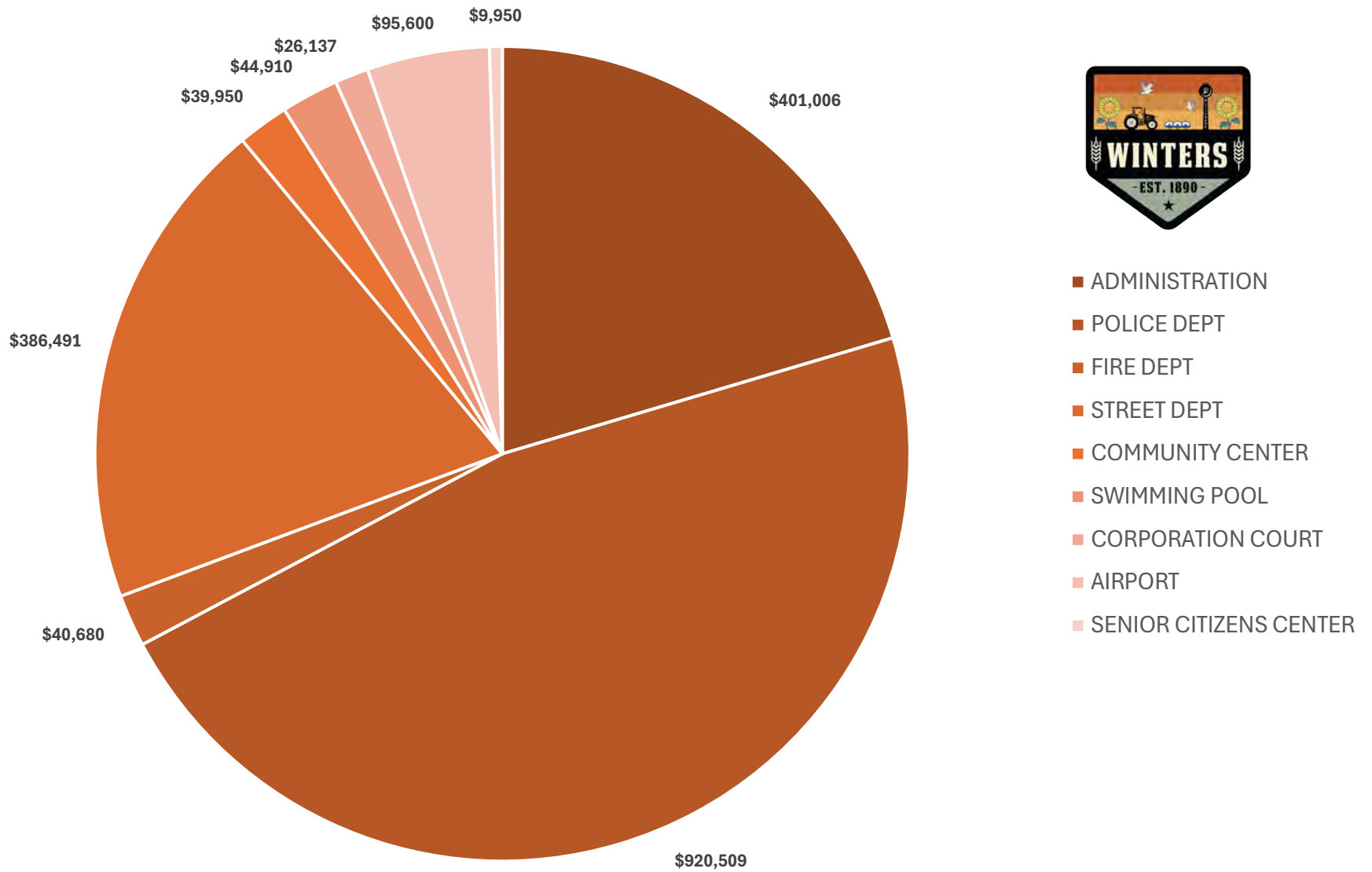


General Fund Expenditures by Category

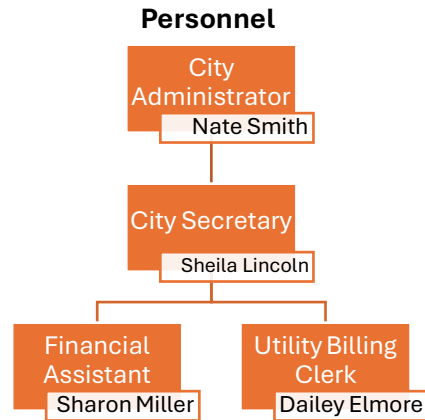


- Personnel Services
- Operating Expense
- Supplies
- Capital Outlay
- Other Sources

General Fund Expenditures by Department



- ADMINISTRATION
- POLICE DEPT
- FIRE DEPT
- STREET DEPT
- COMMUNITY CENTER
- SWIMMING POOL
- CORPORATION COURT
- AIRPORT
- SENIOR CITIZENS CENTER



Core Functions

- Operations
- Human Resources
- Payroll
- Records
- Elections
- Accounts Payable
- Accounts Receivable
- Utility Billing

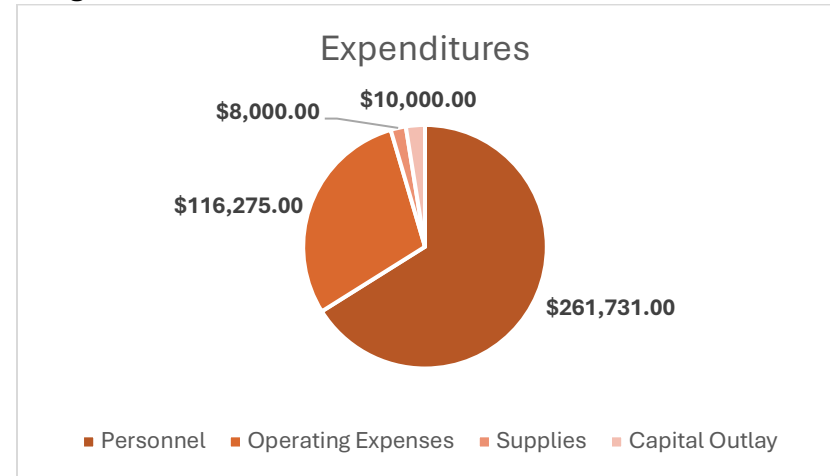
Department Highlights

1. Secured \$7.5 million in loan/grant funding from the Texas Water Development Board
2. Lowered debt service for waterworks
3. Retired \$1.5 million in debt service

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % YOY Change |
|-------------------|--------------------|-------------------|--------------|
| \$389,971 | \$396,006 | | % |

Budget Breakdown:



Goal-Specific Metrics

| Goal | Metric |
|-----------------------|---|
| Responsive Engagement | % of weekdays when at least one post is generated on social media |
| Outcome-Driven | Number of recorded journal entries in fiscal year |
| Outcome-Driven | % of line items over budget per month |



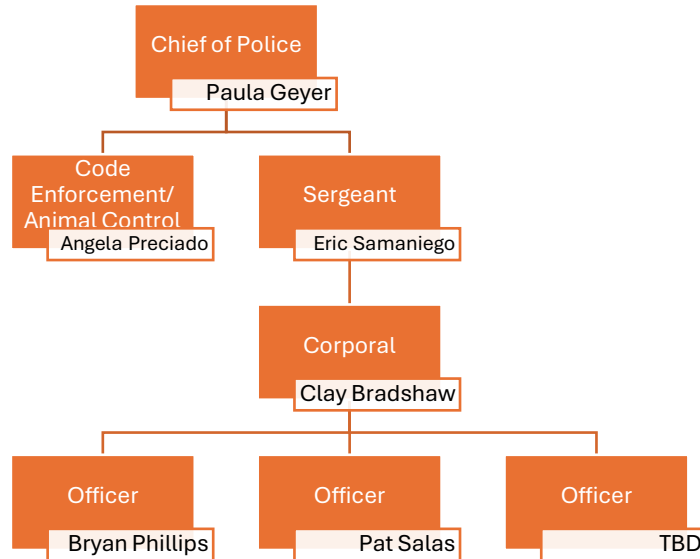
| 100-GENERAL FUND ADMINISTRATION EXPENDITURES | | | | (2024-2025) | | | (2025-2026) | | | NOTES |
|--|-----------|------------|------------|-------------|------------|------------|-------------|---------|--|-------|
| | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | |
| | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | | |
| PERSONNEL SERVICES | | | | | | | | | | |
| 100-510-5101 SALARIES & WAGES | \$ 44,524 | \$ 49,746 | \$ 147,250 | \$ 164,253 | \$ 120,478 | \$ 164,774 | \$ 169,874 | \$ - | | |
| 100-510-5102 MAYOR, COUNCIL, CITY ATTNY | \$ 2,296 | \$ 5,035 | \$ 1,844 | \$ 13,000 | \$ 4,546 | \$ 13,000 | \$ 13,000 | \$ - | | |
| 100-510-5103 PART-TIME WAGES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5104 OVERTIME WAGES | \$ 1,524 | \$ 643 | \$ 369 | \$ 1,000 | \$ 235 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-510-5105 CONTRACT EMPLOYEES | \$ - | \$ 825 | \$ 8,411 | \$ 3,300 | \$ 3,560 | \$ 3,300 | \$ 3,300 | \$ - | | |
| 100-510-5108 INCENTIVE PAY | \$ - | \$ 150 | \$ 600 | \$ 1,500 | \$ 925 | \$ 2,400 | \$ 7,500 | \$ - | | |
| 100-510-5116 EMPLOYEE RECOGNITION | \$ 861 | \$ 932 | \$ 874 | \$ 1,693 | \$ 1,693 | \$ 1,693 | \$ 1,693 | \$ - | | |
| 100-510-5150 F.I.C.A. | \$ 3,907 | \$ 3,895 | \$ 11,159 | \$ 12,566 | \$ 9,660 | \$ 13,179 | \$ 13,569 | \$ - | | |
| 100-510-5151 TMRS - RETIREMENT | \$ 8,179 | \$ 6,487 | \$ 13,828 | \$ 13,962 | \$ 10,067 | \$ 14,798 | \$ 15,236 | \$ - | | |
| 100-510-5153 T.E.C. | \$ - | \$ - | \$ 182 | \$ 351 | \$ 246 | \$ 351 | \$ 351 | \$ - | | |
| 100-510-5154 INS-GROUP HEALTH/LIFE | \$ 28,950 | \$ 27,260 | \$ 52,654 | \$ 31,794 | \$ 30,130 | \$ 30,480 | \$ 30,480 | \$ - | | |
| 100-510-5155 INS-WORKERS COMP | \$ 328 | \$ 450 | \$ 293 | \$ 2,777 | \$ 2,776 | \$ 2,777 | \$ 727 | \$ - | | |
| 100-510-5185 BLDG. INSPECTOR FEES EXP. | \$ - | \$ 18,028 | \$ 3,968 | \$ 5,000 | \$ 1,018 | \$ 5,000 | \$ 5,000 | \$ - | | |
| TOTAL PERSONNEL SERVICES | \$ 90,569 | \$ 113,451 | \$ 241,432 | \$ 251,196 | \$ 185,335 | \$ 252,752 | \$ 261,731 | \$ - | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 100-510-5202 AUDIT/ACCOUNTING | \$ 17,325 | \$ 44,153 | \$ 49,342 | \$ 20,000 | \$ 11,419 | \$ 20,000 | \$ 20,000 | \$ - | | |
| 100-510-5204 CODIFICATION OF ORDINANCES | \$ - | \$ - | \$ 2,390 | \$ 1,000 | \$ 1,195 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-510-5207 PERSONAL PROPERTY PEN DUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5208 TAX APPRAISAL DISTRICT | \$ 20,008 | \$ 22,501 | \$ 25,689 | \$ 29,000 | \$ 21,484 | \$ 28,000 | \$ 28,000 | \$ - | | |
| 100-510-5209 DELINQUENT TAX COLLECTION FEE | \$ - | \$ - | \$ 843 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-510-5211 INS-AMIN | \$ 3,967 | \$ 5,653 | \$ 5,300 | \$ 8,322 | \$ 8,322 | \$ 8,322 | \$ 8,322 | \$ - | | |
| 100-510-5212 INS-PUBLIC OFFICIAL LIABILITY | \$ 3,411 | \$ - | \$ 2,818 | \$ 3,700 | \$ 919 | \$ 3,700 | \$ 3,700 | \$ - | | |
| 100-510-5213 EMPLOYEE BONDS | \$ 205 | \$ 905 | \$ 533 | \$ 150 | \$ - | \$ 150 | \$ 150 | \$ - | | |
| 100-510-5221 ELECTRICITY | \$ 2,967 | \$ 3,144 | \$ 3,416 | \$ 3,400 | \$ 2,328 | \$ 3,400 | \$ 3,400 | \$ - | | |
| 100-510-5224 TELEPHONE | \$ 4,174 | \$ 2,076 | \$ 3,928 | \$ 4,600 | \$ 1,245 | \$ 4,600 | \$ 4,600 | \$ - | | |
| 100-510-5225 INTERNET | \$ 50 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5228 TECHNOLOGY | \$ - | \$ - | \$ 9,108 | \$ 11,500 | \$ 12,088 | \$ 8,000 | \$ 8,000 | \$ - | | |
| 100-510-5231 TRAVEL EXPENSE | \$ 2,951 | \$ 1,405 | \$ 1,034 | \$ 2,500 | \$ 2,692 | \$ 2,500 | \$ 2,500 | \$ - | | |
| 100-510-5232 TRAVEL EXPENSE/COUNCIL | \$ - | \$ - | \$ 623 | \$ 2,887 | \$ 1,866 | \$ 2,887 | \$ 2,887 | \$ - | | |
| 100-510-5233 EMPLOYEE CELEBRATION | \$ 148 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5234 SCHOOLS & SEMINARS | \$ 1,265 | \$ 472 | \$ 343 | \$ 4,000 | \$ 3,665 | \$ 2,500 | \$ 2,500 | \$ - | | |
| 100-510-5236 OFFICIALS TRAINING | \$ 850 | \$ 745 | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-510-5241 DUES & MEMBERSHIP | \$ 1,578 | \$ 3,388 | \$ 2,894 | \$ 1,700 | \$ 1,808 | \$ 1,700 | \$ 1,700 | \$ - | | |
| 100-510-5243 PRINTING | \$ 655 | \$ 828 | \$ 967 | \$ 700 | \$ 1,007 | \$ 700 | \$ 700 | \$ - | | |
| 100-510-5244 ADVERTISING | \$ 2,380 | \$ 4,383 | \$ 2,527 | \$ 1,000 | \$ 440 | \$ 5,000 | \$ 5,000 | \$ - | | |
| 100-510-5245 LEGAL & RECORDING FEES | \$ 3,255 | \$ 9,091 | \$ 2,989 | \$ 500 | \$ 136 | \$ 500 | \$ 500 | \$ - | | |
| 100-510-5251 EQUIPMENT MAINTENANCE | \$ 10,436 | \$ 10,498 | \$ 10,565 | \$ 7,500 | \$ 2,473 | \$ 7,500 | \$ 7,500 | \$ - | | |



| 100-GENERAL FUND | | | | (2024-2025) | | | (2025-2026) | | | |
|---|------------|------------|------------|-------------|------------|------------|-------------|---------|-----------------------------|--|
| ADMINISTRATION | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | NOTES | |
| 100-510-5254 BUILDING MAINTENANCE | \$ 389 | \$ 3,486 | \$ 18,648 | \$ 1,000 | \$ 2,231 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-510-5265 MISCELLANEOUS EXPENSE | \$ 5,252 | \$ 2,858 | \$ 31,575 | \$ 5,000 | \$ 1,030 | \$ 2,500 | \$ 2,500 | \$ - | | |
| 100-510-5279 TOURISM | \$ 300 | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5280 OCCUPANCY TAX EXP. | \$ - | \$ - | \$ 24,009 | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5284 GARABAGE EXPENSE | \$ - | \$ 45,570 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5285 ELECTION EXPENSE | \$ 17,732 | \$ - | \$ 1,533 | \$ 4,000 | \$ - | \$ 4,000 | \$ 4,000 | \$ - | | |
| 100-510-5286 BAD DEBT EXPENSE | \$ - | \$ - | \$ 7,719 | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5289 TAX REFUND | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5290 LANDFILL LEASE/CONV CENTER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-510-5293 LIBRARY | \$ 3,600 | \$ 4,200 | \$ 5,200 | \$ 3,600 | \$ 3,850 | \$ 3,600 | \$ 3,600 | \$ - | | |
| 100-510-5294 FOOD PANTRY | \$ 660 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,100 | \$ 1,200 | \$ 1,200 | \$ - | | |
| 100-510-5298 COUNTY COLLECTION OF TAXES | \$ - | \$ - | \$ - | \$ 916 | \$ 916 | \$ 916 | \$ 916 | \$ - | | |
| 100-510-5299 MUSEUM | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 550 | \$ 600 | \$ 600 | \$ - | | |
| TOTAL OPERATING EXPENSES | \$ 104,158 | \$ 167,456 | \$ 215,793 | \$ 120,775 | \$ 83,764 | \$ 116,275 | \$ 116,275 | \$ - | | |
| SUPPLIES | | | | | | | | | | |
| 100-510-5301 MOTOR VEHICLE FUEL | \$ 177 | \$ - | \$ - | \$ - | \$ 169 | \$ - | \$ - | \$ - | | |
| 100-510-5302 MOTOR VEHICLE SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ 20 | \$ - | \$ - | \$ - | | |
| 100-510-5311 CLEANING SUPPLIES | \$ 358 | \$ 655 | \$ 834 | \$ 500 | \$ 507 | \$ 500 | \$ 750 | \$ - | | |
| 100-510-5321 OFFICE SUPPLIES | \$ 1,281 | \$ 2,125 | \$ 2,296 | \$ 2,500 | \$ 1,448 | \$ 2,500 | \$ 2,500 | \$ - | | |
| 100-510-5322 UNIFORMS | \$ - | \$ - | \$ - | \$ 1,000 | \$ 356 | \$ 1,000 | \$ 750 | \$ - | | |
| 100-510-5323 POSTAGE & FREIGHT | \$ 4,043 | \$ 3,348 | \$ 537 | \$ 3,000 | \$ 1,428 | \$ 3,000 | \$ 3,000 | \$ - | | |
| 100-510-5391 MISCELLANEOUS SUPPLIES | \$ 1,724 | \$ 452 | \$ 82 | \$ 1,000 | \$ 252 | \$ 500 | \$ 1,000 | \$ - | | |
| TOTAL SUPPLIES | \$ 7,583 | \$ 6,580 | \$ 3,749 | \$ 8,000 | \$ 4,179 | \$ 7,500 | \$ 8,000 | \$ - | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| 100-510-5820 EQUIPMENT | \$ 2,718 | \$ 580 | \$ 1,596 | \$ 10,000 | \$ 5,933 | \$ - | \$ 10,000 | \$ - | PART OF FUNDVIEW TRANSITION | |
| 100-510-5890 MISCELLANEOUS CAPITAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | \$ - | ADMIN OFFICE WORK | |
| 100-510-5892 CHAMBER SIGN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL CAPITAL OUTLAY | \$ 2,718 | \$ 580 | \$ 1,596 | \$ 10,000 | \$ 5,933 | \$ - | \$ 15,000 | \$ - | | |
| TOTAL ADMINISTRATION | \$ 205,028 | \$ 288,067 | \$ 462,570 | \$ 389,971 | \$ 279,211 | \$ 376,527 | \$ 401,006 | \$ - | | |



Personnel



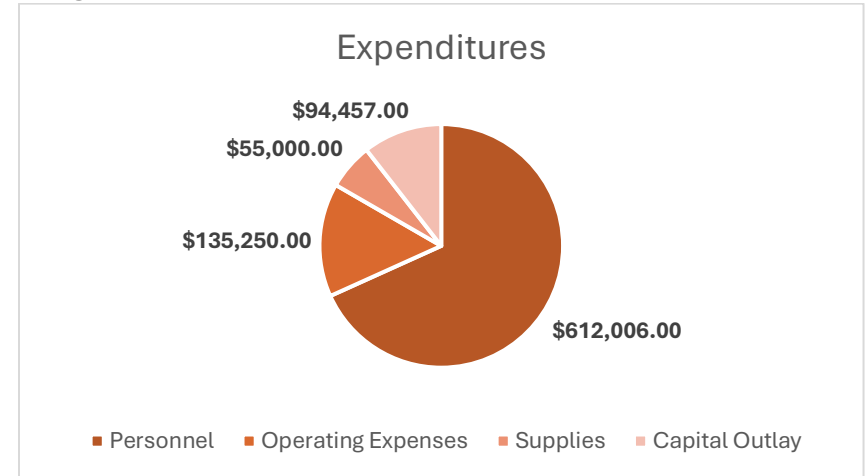
Core Functions

- Public Safety

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$894,803 | \$914,703 | \$ | % |

Budget Breakdown:



Goal-Specific Metrics

| Goal | Metric |
|-----------------------|--|
| Responsive Engagement | % of daily community-related posts generated on social media per month |
| Responsive Engagement | % of engagement on social media content generated per month |
| Responsive Engagement | Number of general complaints received per month. |
| Fostering Growth | % of dogs sent to animal rescues or adopted |
| Fostering Growth | % of cases resolved through voluntary compliance |



| 100-GENERAL FUND | | | | (2024-2025) | | | (2025-2026) | | | |
|--|------------|------------|------------|-------------|------------|------------|-------------|---------|-------|--|
| POLICE DEPT | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | NOTES | |
| PERSONNEL SERVICES | | | | | | | | | | |
| 100-515-5101 SALARIES & WAGES | \$ 231,081 | \$ 236,124 | \$ 354,871 | \$ 387,602 | \$ 309,863 | \$ 383,796 | \$ 398,208 | \$ - | | |
| 100-515-5103 PART-TIME WAGES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5104 OVERTIME WAGES | \$ 62,297 | \$ 77,887 | \$ 60,049 | \$ 40,000 | \$ 43,941 | \$ 40,000 | \$ 40,000 | \$ - | | |
| 100-515-5106 EXTRA HOURS-PD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5107 TRUANCY OFFICER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5108 INCENTIVE PAY | \$ 5,000 | \$ 7,425 | \$ 12,848 | \$ 15,300 | \$ 9,375 | \$ 9,900 | \$ 9,900 | \$ - | | |
| 100-515-5116 EMPLOYEE RECOGNITION | \$ 3,795 | \$ 4,050 | \$ 291 | \$ 3,718 | \$ 3,718 | \$ 3,718 | \$ 3,718 | \$ - | | |
| 100-515-5117 HOUSING & WATER ALLOWANCE | \$ 14,250 | \$ 13,100 | \$ 11,662 | \$ 12,000 | \$ 11,965 | \$ 14,400 | \$ 14,400 | \$ - | | |
| 100-515-5150 F.I.C.A. | \$ 24,797 | \$ 24,851 | \$ 32,515 | \$ 31,953 | \$ 28,726 | \$ 30,990 | \$ 32,322 | \$ - | | |
| 100-515-5151 TMRS - RETIREMENT | \$ 54,205 | \$ 39,204 | \$ 41,434 | \$ 35,503 | \$ 30,289 | \$ 34,798 | \$ 36,293 | \$ - | | |
| 100-515-5153 T.E.C. | \$ 658 | \$ - | \$ 435 | \$ 761 | \$ 540 | \$ 761 | \$ 761 | \$ - | | |
| 100-515-5154 INS-GROUP HEALTH/LIFE | \$ 85,258 | \$ 91,156 | \$ 108,918 | \$ 74,185 | \$ 52,888 | \$ 71,121 | \$ 71,121 | \$ - | | |
| 100-515-5155 INS-WORKERS COMP | \$ 6,674 | \$ 11,185 | \$ 4,623 | \$ 18,331 | \$ 12,680 | \$ 18,318 | \$ 19,118 | \$ - | | |
| TOTAL PERSONNEL SERVICES | \$ 488,015 | \$ 504,982 | \$ 627,646 | \$ 619,353 | \$ 503,984 | \$ 607,802 | \$ 625,842 | \$ - | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 100-515-5211 INS-FLEET & LIABILITY | \$ 12,274 | \$ 11,758 | \$ 14,679 | \$ 14,250 | \$ 14,223 | \$ 14,250 | \$ 14,250 | \$ - | | |
| 100-515-5221 ELECTRICITY | \$ 3,858 | \$ 3,794 | \$ 3,912 | \$ 4,000 | \$ 2,508 | \$ 4,000 | \$ 4,000 | \$ - | | |
| 100-515-5224 TELEPHONE | \$ 11,366 | \$ 12,876 | \$ 14,090 | \$ 12,500 | \$ 12,028 | \$ 12,500 | \$ 12,500 | \$ - | | |
| 100-515-5225 INTERNET | \$ 4,104 | \$ 5,442 | \$ 4,426 | \$ 4,000 | \$ 854 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-515-5228 TECHNOLOGY | \$ 18,003 | \$ 24,779 | \$ 51,300 | \$ 39,000 | \$ 39,186 | \$ 40,000 | \$ 40,000 | \$ - | | |
| 100-515-5231 TRAVEL EXPENSE | \$ 2,521 | \$ 1,014 | \$ 4,338 | \$ 4,000 | \$ 3,556 | \$ 8,000 | \$ 8,000 | \$ - | | |
| 100-515-5233 EMPLOYEE CELEBRATION | \$ 325 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5234 SCHOOLS & SEMINARS | \$ 75 | \$ 155 | \$ 590 | \$ - | \$ 625 | \$ - | \$ - | \$ - | | |
| 100-515-5238 TRAINING | \$ 1,697 | \$ 909 | \$ 180 | \$ 3,000 | \$ 2,326 | \$ 3,000 | \$ 6,000 | \$ - | | |
| 100-515-5241 DUES & MEMBERSHIP | \$ 946 | \$ 1,520 | \$ 2,893 | \$ 500 | \$ 403 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-515-5243 PRINTING | \$ 209 | \$ 828 | \$ 1,198 | \$ 1,000 | \$ 1,443 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-515-5244 ADVERTISING | \$ - | \$ - | \$ 2,597 | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5245 LEGAL FEES | \$ - | \$ - | \$ - | \$ - | \$ 6,527 | \$ - | \$ - | \$ - | | |
| 100-515-5251 EQUIPMENT MAINTENANCE | \$ 8,127 | \$ 13,033 | \$ 10,599 | \$ 4,000 | \$ 3,417 | \$ 10,000 | \$ 10,000 | \$ - | | |
| 100-515-5254 BUILDING MAINTENANCE | \$ 9,754 | \$ 1,235 | \$ 2,408 | \$ 17,400 | \$ 8,142 | \$ 5,000 | \$ 5,000 | \$ - | | |
| 100-515-5265 MISCELLANEOUS EXPENSE | \$ 2,265 | \$ 1,368 | \$ 1,232 | \$ 900 | \$ 1,723 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-515-5266 MEDICAL EXPENSE | \$ - | \$ 225 | \$ 3,251 | \$ 500 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-515-5270 WARRANT SERVICE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5280 DISPATCH & ANSWERING | \$ 45,673 | \$ 47,564 | \$ 47,564 | \$ 48,500 | \$ 43,600 | \$ 48,500 | \$ 58,000 | \$ - | | |
| 100-515-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5296 COMMUNITY SERVICE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL OPERATING EXPENSES | \$ 121,197 | \$ 126,500 | \$ 165,257 | \$ 153,550 | \$ 140,560 | \$ 150,250 | \$ 162,750 | \$ - | | |



| 100-GENERAL FUND | (2024-2025) | | | | | | (2025-2026) | | | |
|---|-------------|------------|------------|------------|------------|------------|-------------|---------|-------|--|
| POLICE DEPT | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | NOTES | |
| SUPPLIES | | | | | | | | | | |
| 100-515-5301 MOTOR VEHICLE FUEL | \$ 27,301 | \$ 19,780 | \$ 22,741 | \$ 23,000 | \$ 19,397 | \$ 20,000 | \$ 20,000 | \$ - | | |
| 100-515-5302 MOTOR VEHICLE SUPPLIES | \$ 8,547 | \$ 14,414 | \$ 14,343 | \$ 14,000 | \$ 15,904 | \$ 15,000 | \$ 15,000 | \$ - | | |
| 100-515-5308 CHEMICALS | \$ 14 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5311 CLEANING SUPPLIES | \$ 200 | \$ 206 | \$ 132 | \$ 400 | \$ 251 | \$ 400 | \$ 400 | \$ - | | |
| 100-515-5313 ANIMAL FOOD | \$ 927 | \$ 1,583 | \$ 1,655 | \$ 1,500 | \$ 1,192 | \$ 1,500 | \$ 1,500 | \$ - | | |
| 100-515-5320 EUTHANASIA | \$ 739 | \$ 1,545 | \$ 414 | \$ 1,000 | \$ 525 | \$ 500 | \$ 500 | \$ - | | |
| 100-515-5321 OFFICE SUPPLIES | \$ 2,487 | \$ 2,324 | \$ 2,909 | \$ 4,000 | \$ 5,291 | \$ 2,700 | \$ 2,700 | \$ - | | |
| 100-515-5322 UNIFORMS | \$ 4,406 | \$ 1,384 | \$ 3,377 | \$ 4,700 | \$ 3,775 | \$ 4,700 | \$ 4,700 | \$ - | | |
| 100-515-5323 POSTAGE & FREIGHT | \$ 1,596 | \$ 2,517 | \$ 3,148 | \$ 1,700 | \$ 1,862 | \$ 1,700 | \$ 1,700 | \$ - | | |
| 100-515-5326 FIREARMS PROFICIENCY CONTROL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-515-5330 AMMUNITION | \$ 370 | \$ 1,000 | \$ - | \$ 700 | \$ - | \$ 500 | \$ 500 | \$ - | | |
| 100-515-5340 CODE ENFORCEMENT EXPENSES | \$ 693 | \$ 610 | \$ 242 | \$ 800 | \$ 354 | \$ 500 | \$ 500 | \$ - | | |
| 100-515-5391 MISCELLANEOUS SUPPLIES | \$ 9,346 | \$ 9,769 | \$ 5,056 | \$ 10,500 | \$ 10,888 | \$ 5,000 | \$ 5,000 | \$ - | | |
| 100-515-5395 INVESTIGATION SUPPLIES/SERVICE | \$ 2,214 | \$ 1,860 | \$ 3,096 | \$ 2,400 | \$ 2,101 | \$ 2,500 | \$ 2,500 | \$ - | | |
| TOTAL SUPPLIES | \$ 58,840 | \$ 56,992 | \$ 57,113 | \$ 64,700 | \$ 61,538 | \$ 55,000 | \$ 55,000 | \$ - | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| 100-515-5820 EQUIPMENT | \$ 57,108 | \$ 66,414 | \$ 27,795 | \$ 57,200 | \$ 46,982 | \$ 57,200 | \$ 76,917 | \$ - | | |
| 100-515-5840 LOAN PRINCIPAL | \$ - | \$ 5,352 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL CAPITAL OUTLAY | \$ 57,108 | \$ 71,766 | \$ 27,795 | \$ 57,200 | \$ 46,982 | \$ 57,200 | \$ 76,917 | \$ - | | |
| TOTAL POLICE DEPT | \$ 725,160 | \$ 760,240 | \$ 877,811 | \$ 894,803 | \$ 753,064 | \$ 870,252 | \$ 920,509 | \$ - | | |



Core Functions

- Firefighting
- Public Safety

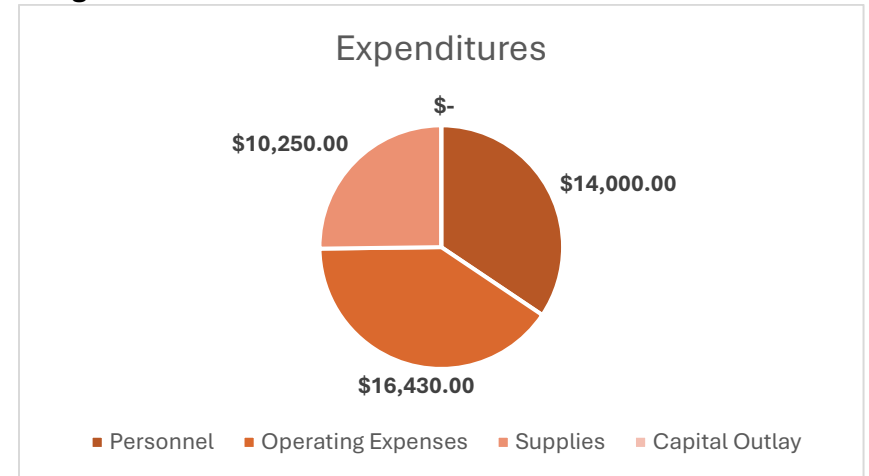
Department Highlights

1. The city and Runnels County contribute to the continued operation of the Winters Volunteer Fire Department

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$45,230 | \$40,680 | \$ | % |

Budget Breakdown:





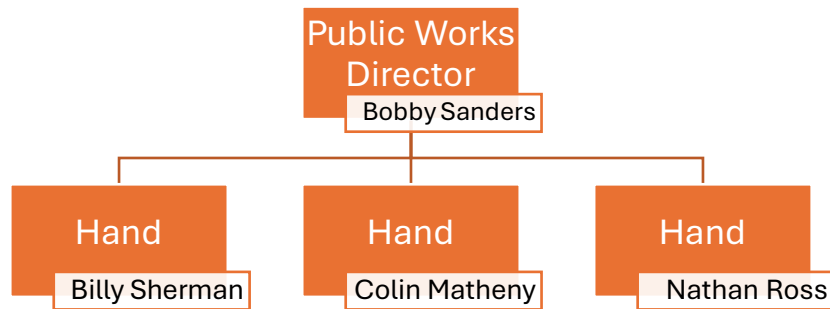
| 100-GENERAL FUND | | | | (2024-2025) | | | | (2025-2026) | | | | | |
|---|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|-------|------|------|------|--|
| FIRE DEPT | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | | | | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | NOTES | | | | |
| PERSONNEL SERVICES | | | | | | | | | | | | | |
| 100-520-5103 PART-TIME WAGES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5113 FIREMEN'S PENSION | \$ 4,880 | \$ 4,950 | \$ 7,370 | \$ 5,000 | \$ 3,930 | \$ 5,000 | \$ 5,000 | \$ - | | | | | |
| 100-520-5116 EMPLOYEE RECOGNITION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5150 F.I.C.A. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5153 T.E.C. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5155 INS-WORKERS COMP | \$ 2,012 | \$ 1,394 | \$ 1,928 | \$ 2,000 | \$ 1,105 | \$ 2,000 | \$ 2,000 | \$ - | | | | | |
| 100-520-5174 DRILL ATTENDANCE ALLOWANCE | \$ 6,264 | \$ 5,832 | \$ 5,400 | \$ 6,300 | \$ 5,508 | \$ 7,000 | \$ 7,000 | \$ - | | | | | |
| 100-520-5175 VEHICLE ALLOWANCE | \$ 600 | \$ 600 | \$ 350 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL PERSONNEL SERVICES | \$ 13,756 | \$ 12,776 | \$ 15,048 | \$ 13,300 | \$ 10,543 | \$ 14,000 | \$ 14,000 | \$ - | | | | | |
| OPERATING EXPENSES | | | | | | | | | | | | | |
| 100-520-5211 INS-FLEET & LIABILITY | \$ 5,391 | \$ 6,379 | \$ 7,510 | \$ 7,630 | \$ 7,629 | \$ 7,630 | \$ 7,630 | \$ - | | | | | |
| 100-520-5221 ELECTRICITY | \$ 1,103 | \$ 1,287 | \$ 1,455 | \$ 1,500 | \$ 1,057 | \$ 1,500 | \$ 1,500 | \$ - | | | | | |
| 100-520-5222 NATURAL GAS | \$ 2,230 | \$ 2,878 | \$ 3,255 | \$ 3,000 | \$ 2,169 | \$ 3,000 | \$ 3,000 | \$ - | | | | | |
| 100-520-5224 TELEPHONE | \$ 382 | \$ - | \$ 654 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ - | | | | | |
| 100-520-5228 TECHNOLOGY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5231 TRAVEL EXPENSE | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5233 EMPLOYEE CELEBRATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5234 SCHOOLS & SEMINARS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-520-5241 DUES & MEMBERSHIP | \$ - | \$ - | \$ - | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ - | | | | | |
| 100-520-5251 EQUIPMENT MAINTENANCE | \$ 1,202 | \$ 355 | \$ 1,966 | \$ 2,000 | \$ 812 | \$ 2,000 | \$ 2,000 | \$ - | | | | | |
| 100-520-5254 BUILDING MAINTENANCE | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | | | | | |
| 100-520-5265 MISCELLANEOUS EXPENSE | \$ 755 | \$ 1,363 | \$ 1,511 | \$ 1,250 | \$ 1,171 | \$ 1,000 | \$ 1,000 | \$ - | | | | | |
| 100-520-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ 11,063 | \$ 12,262 | \$ 16,351 | \$ 17,180 | \$ 13,637 | \$ 16,430 | \$ 16,430 | \$ - | | | | | |



| 100-GENERAL FUND | (2024-2025) | | | | | (2025-2026) | | | | |
|--|-------------|-----------|-----------|-----------|-----------|-------------|-----------|---------|-------|--|
| FIRE DEPT | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | NOTES | |
| SUPPLIES | | | | | | | | | | |
| 100-520-5301 MOTOR VEHICLE FUEL | \$ 6,176 | \$ 3,001 | \$ 2,656 | \$ 2,000 | \$ 2,122 | \$ 2,000 | \$ 2,000 | \$ - | | |
| 100-520-5302 MOTOR VEHICLE SUPPLIES | \$ - | \$ 665 | \$ 339 | \$ 1,000 | \$ 116 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-520-5308 CHEMICALS | \$ - | \$ - | \$ - | \$ 250 | \$ - | \$ 250 | \$ 250 | \$ - | | |
| 100-520-5325 CLOTHING-BUNKER GEAR | \$ 2,681 | \$ - | \$ 41 | \$ 2,900 | \$ 2,900 | \$ 2,900 | \$ 2,900 | \$ - | | |
| 100-520-5331 M TOOLS, PARTS, SMALL EQUIP | \$ 1,858 | \$ - | \$ 746 | \$ 1,500 | \$ 262 | \$ 2,000 | \$ 2,000 | \$ - | | |
| 100-520-5391 MISCELLANEOUS SUPPLIES | \$ 1,001 | \$ - | \$ - | \$ 1,000 | \$ 420 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-520-5393 COMPRESSED AIR | \$ 441 | \$ - | \$ - | \$ 600 | \$ - | \$ 600 | \$ 600 | \$ - | | |
| 100-520-5398 FIRE PREVENTION MATERIAL | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | | |
| TOTAL SUPPLIES | \$ 12,157 | \$ 3,666 | \$ 3,782 | \$ 9,750 | \$ 5,821 | \$ 10,250 | \$ 10,250 | \$ - | | |
| OTHER COSTS | | | | | | | | | | |
| 100-520-5431 USDA LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| 100-520-5820 EQUIPMENT | \$ - | \$ 5,000 | \$ - | \$ 5,000 | \$ 2,484 | \$ - | \$ - | \$ - | | |
| 100-520-5825 USDA GRANT/LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL CAPITAL OUTLAY | \$ - | \$ 5,000 | \$ - | \$ 5,000 | \$ 2,484 | \$ - | \$ - | \$ - | | |
| TOTAL FIRE DEPT | \$ 36,976 | \$ 33,704 | \$ 35,181 | \$ 45,230 | \$ 32,485 | \$ 40,680 | \$ 40,680 | \$ - | | |



Personnel



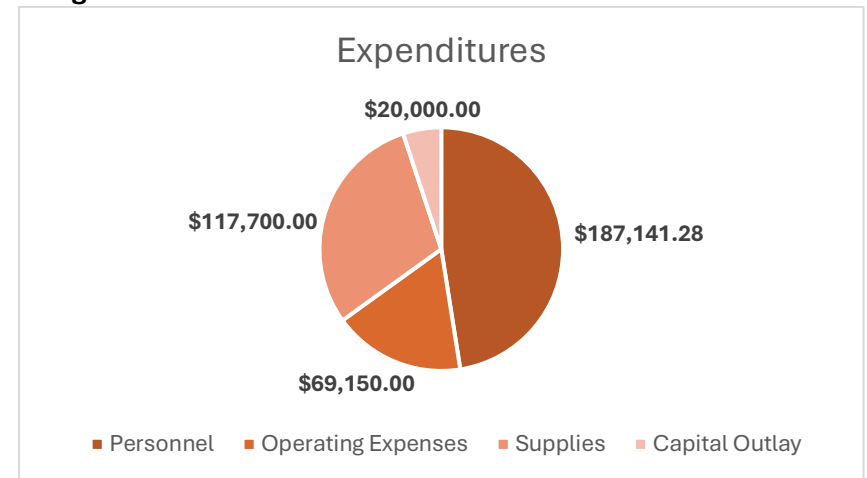
Core Functions

- Street Repair
- Street Sweeping
- Limbs and Vegetation
- Parks Maintenance
- Stormwater Management
- Cemetery Maintenance

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$422,609 | \$393,991 | \$ | % |

Budget Breakdown:



Goal-Specific Metrics

| Goal | Metric |
|------------------------|---|
| Goal-Oriented Services | Number of potholes filled per month |
| Goal-Oriented Services | % of work orders cleared within 3 business days |



| 100-GENERAL FUND STREET DEPT EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | (2025-2026) PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
|---|---------------------|---------------------|---------------------|----------------------------------|-----------------|---------------------|-----------------------------------|-------------------|-------|
| PERSONNEL SERVICES | | | | | | | | | |
| 100-530-5101 SALARIES & WAGES | \$ 67,738 | \$ 67,424 | \$ 83,735 | \$ 129,994 | \$ 95,731 | \$ 114,650 | \$ 118,498 | \$ - | |
| 100-530-5104 OVERTIME WAGES | \$ 306 | \$ 356 | \$ 1,088 | \$ 1,500 | \$ 1,146 | \$ 2,500 | \$ 2,500 | \$ - | |
| 100-530-5108 INCENTIVE PAY | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 450 | \$ 600 | \$ 600 | \$ - | |
| 100-530-5116 EMPLOYEE RECOGNITION | \$ 1,744 | \$ 1,756 | \$ 1,667 | \$ 1,662 | \$ 1,662 | \$ 1,662 | \$ 1,662 | \$ - | |
| 100-530-5150 F.I.C.A. | \$ 5,737 | \$ 5,335 | \$ 6,466 | \$ 9,945 | \$ 7,702 | \$ 8,817 | \$ 9,111 | \$ - | |
| 100-530-5151 TMRS - RETIREMENT | \$ 12,120 | \$ 7,869 | \$ 8,027 | \$ 11,049 | \$ 7,571 | \$ 9,900 | \$ 10,230 | \$ - | |
| 100-530-5153 T.E.C. | \$ - | \$ - | \$ 88 | \$ 357 | \$ 168 | \$ 357 | \$ 357 | \$ - | |
| 100-530-5154 INS-GROUP HEALTH/LIFE | \$ 54,987 | \$ 43,471 | \$ 47,890 | \$ 37,093 | \$ 23,237 | \$ 35,561 | \$ 35,561 | \$ - | |
| 100-530-5155 INS-WORKERS COMP | \$ 7,085 | \$ 4,769 | \$ 7,720 | \$ 7,109 | \$ 4,021 | \$ 6,085 | \$ 8,623 | \$ - | |
| TOTAL PERSONNEL SERVICES | \$ 150,317 | \$ 131,580 | \$ 157,281 | \$ 199,309 | \$ 141,689 | \$ 180,131 | \$ 187,141 | \$ - | |
| OPERATING EXPENSES | | | | | | | | | |
| 100-530-5211 INS-FLEET & LIABILITY | \$ 7,506 | \$ 9,228 | \$ 8,826 | \$ 9,150 | \$ 9,149 | \$ 9,150 | \$ 9,150 | \$ - | |
| 100-530-5221 ELECTRICITY | \$ 36,354 | \$ 40,401 | \$ 38,947 | \$ 42,100 | \$ 36,265 | \$ 40,000 | \$ 40,000 | \$ - | |
| 100-530-5222 NATURAL GAS | \$ 3,061 | \$ 3,562 | \$ 2,952 | \$ 3,300 | \$ 2,313 | \$ 3,300 | \$ 3,300 | \$ - | |
| 100-530-5224 TELEPHONE | \$ 975 | \$ 1,117 | \$ 3,970 | \$ 1,100 | \$ 283 | \$ 1,000 | \$ 1,000 | \$ - | |
| 100-530-5228 TECHNOLOGY | \$ - | \$ - | \$ 125 | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | |
| 100-530-5231 TRAVEL EXPENSE | \$ 63 | \$ - | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - | |
| 100-530-5233 EMPLOYEE CELEBRATION | \$ 459 | \$ 174 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-530-5244 ADVERTISING | \$ 82 | \$ - | \$ 1,299 | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - | |
| 100-530-5251 EQUIPMENT MAINTENANCE | \$ 4,427 | \$ 21,722 | \$ 33,967 | \$ 3,500 | \$ (14,561) | \$ 7,500 | \$ 7,500 | \$ - | |
| 100-530-5265 MISCELLANEOUS EXPENSE | \$ 3,550 | \$ 8,938 | \$ 3,113 | \$ 10,000 | \$ 13,584 | \$ 7,500 | \$ 7,500 | \$ - | |
| 100-530-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ 56,477 | \$ 85,142 | \$ 93,199 | \$ 69,850 | \$ 47,034 | \$ 69,150 | \$ 69,150 | \$ - | |



| 100-GENERAL FUND | (2024-2025) | | | | (2025-2026) | | | | |
|--|-------------|------------|------------|------------|-------------|------------|------------|---------|-------------------|
| STREET DEPT | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | NOTES |
| SUPPLIES | | | | | | | | | |
| 100-530-5301 MOTOR VEHICLE FUEL | \$ 10,326 | \$ 10,207 | \$ 7,810 | \$ 10,000 | \$ 5,420 | \$ 10,000 | \$ 10,000 | \$ - | |
| 100-530-5302 MOTOR VEHICLE SUPPLIES | \$ 9,154 | \$ 6,754 | \$ 3,863 | \$ 9,800 | \$ 2,361 | \$ 9,000 | \$ 9,000 | \$ - | |
| 100-530-5306 GRAVEL, CALICHE, SAND | \$ 11,946 | \$ 4,603 | \$ 6,715 | \$ 30,000 | \$ 7,002 | \$ 30,000 | \$ 30,000 | \$ - | |
| 100-530-5307 ASPHALT HOT MIX | \$ 17,786 | \$ 60,622 | \$ 83,227 | \$ 26,200 | \$ 200 | \$ 50,000 | \$ 50,000 | \$ - | |
| 100-530-5308 CHEMICALS | \$ 4,528 | \$ 8,197 | \$ 5,434 | \$ 4,800 | \$ 2,490 | \$ 4,800 | \$ 4,800 | \$ - | |
| 100-530-5309 HEAVY EQUIPMENT SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-530-5311 CLEANING SUPPLIES | \$ 1,423 | \$ 1,394 | \$ 2,477 | \$ 1,600 | \$ 1,693 | \$ 1,600 | \$ 1,600 | \$ - | |
| 100-530-5312 STREET SIGNS & MARKINGS | \$ 343 | \$ 577 | \$ - | \$ 500 | \$ - | \$ 2,500 | \$ 2,500 | \$ - | |
| 100-530-5322 UNIFORMS | \$ 2,126 | \$ 1,752 | \$ 1,958 | \$ 2,300 | \$ 1,745 | \$ 2,300 | \$ 2,300 | \$ - | |
| 100-530-5331 M TOOLS, PARTS, SMALL EQUIP | \$ 11,265 | \$ 6,347 | \$ 4,097 | \$ 8,000 | \$ 753 | \$ 5,000 | \$ 5,000 | \$ - | |
| 100-530-5391 MISCELLANEOUS SUPPLIES | \$ 1,316 | \$ 2,393 | \$ 4,172 | \$ 2,500 | \$ 2,032 | \$ 2,500 | \$ 2,500 | \$ - | |
| TOTAL SUPPLIES | \$ 70,213 | \$ 102,846 | \$ 119,753 | \$ 95,700 | \$ 23,695 | \$ 117,700 | \$ 117,700 | \$ - | |
| CAPITAL OUTLAY | | | | | | | | | |
| 100-530-5810 BUILDINGS / IMPROVEMENTS | \$ 17,100 | \$ 15,958 | \$ 6,000 | \$ 45,000 | \$ 45,287 | \$ - | \$ 2,500 | \$ - | SCOUT HUT |
| 100-530-5820 EQUIPMENT | \$ 51,189 | \$ - | \$ 1,894 | \$ 12,750 | \$ - | \$ - | \$ 10,000 | \$ - | SKID STEER LEASE? |
| 100-530-5829 STREET IMPROVE BOND PAYMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-530-5840 LOAN PRINCIPAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL CAPITAL OUTLAY | \$ 68,289 | \$ 15,958 | \$ 7,894 | \$ 57,750 | \$ 45,287 | \$ - | \$ 12,500 | \$ - | |
| TOTAL STREET DEPT | \$ 345,296 | \$ 335,526 | \$ 378,127 | \$ 422,609 | \$ 257,705 | \$ 366,981 | \$ 386,491 | \$ - | |



Core Functions

- Provide Community Space for events such as weddings, birthday parties, reunions, and other activities.

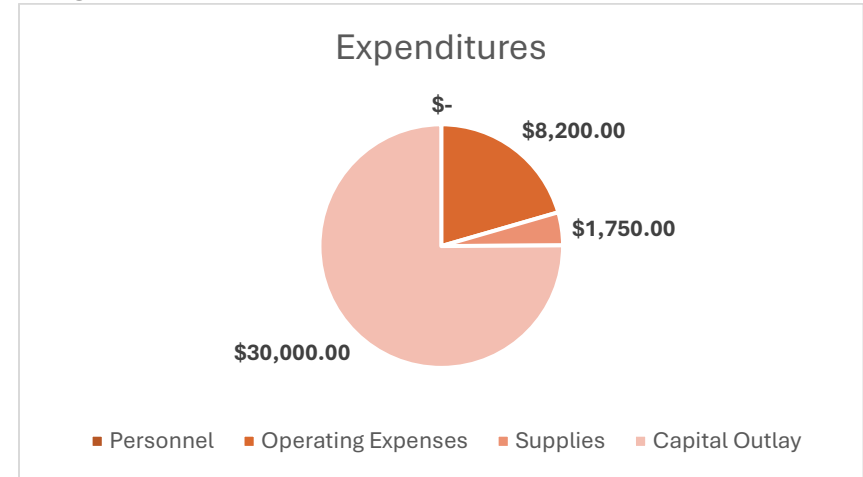
Department Highlights

1. Restrooms renovated in 2025

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$59,427 | \$39,950 | \$ | % |

Budget Breakdown:



Goal-Specific Metrics

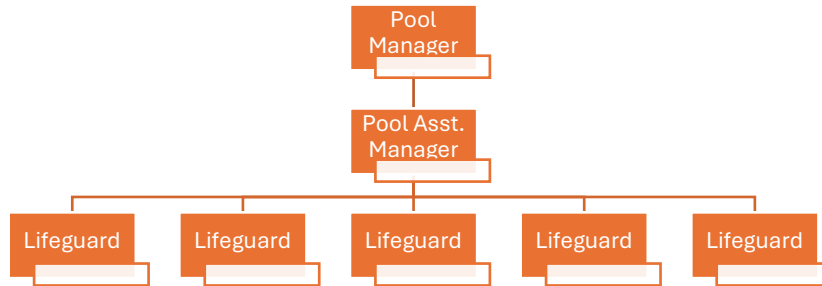
| Goal | Metric |
|------------------------|--------------------|
| Opportunity for Wealth | Number of Bookings |



| 100-GENERAL FUND COMMUNITY CENTER EXPENDITURES | | | | (2024-2025) | | | (2025-2026) | | | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 100-545-5211 INS-FLEET & LIABILITY | \$ 1,881 | \$ - | \$ 2,690 | \$ 2,277 | \$ 2,277 | \$ 2,300 | \$ 2,300 | \$ - | | |
| 100-545-5221 ELECTRICITY | \$ 3,987 | \$ 3,811 | \$ 4,547 | \$ 3,500 | \$ 3,384 | \$ 3,500 | \$ 3,500 | \$ - | | |
| 100-545-5222 NATURAL GAS | \$ 959 | \$ 1,298 | \$ 1,162 | \$ 1,100 | \$ 946 | \$ 1,100 | \$ 1,100 | \$ - | | |
| 100-545-5224 TELEPHONE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-545-5254 BUILDING MAINTENANCE | \$ 4,493 | \$ 1,310 | \$ 793 | \$ 1,000 | \$ 1,169 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-545-5265 MISCELLANEOUS EXPENSE | \$ 54 | \$ 12 | \$ - | \$ 300 | \$ 100 | \$ 300 | \$ 300 | \$ - | | |
| 100-545-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL OPERATING EXPENSES | \$ 11,374 | \$ 6,431 | \$ 9,192 | \$ 8,177 | \$ 7,876 | \$ 8,200 | \$ 8,200 | \$ - | | |
| SUPPLIES | | | | | | | | | | |
| 100-545-5311 CLEANING SUPPLIES | \$ 791 | \$ 808 | \$ 1,364 | \$ 1,000 | \$ 1,573 | \$ 1,500 | \$ 1,500 | \$ - | | |
| 100-545-5391 MISCELLANEOUS SUPPLIES | \$ 111 | \$ 113 | \$ 8 | \$ 250 | \$ 90 | \$ 250 | \$ 250 | \$ - | | |
| TOTAL SUPPLIES | \$ 902 | \$ 921 | \$ 1,372 | \$ 1,250 | \$ 1,662 | \$ 1,750 | \$ 1,750 | \$ - | | |
| OTHER COSTS | | | | | | | | | | |
| 100-545-5450 LOAN PAYMENT - USDA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| 100-545-5810 BUILDINGS / IMPROVEMENTS | \$ - | \$ 4,296 | \$ - | \$ 50,000 | \$ 10,580 | \$ - | \$ 30,000 | \$ - | KITCHEN; AC UNITS | |
| 100-545-5840 LOAN PRINCIPAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL CAPITAL OUTLAY | \$ - | \$ 4,296 | \$ - | \$ 50,000 | \$ 10,580 | \$ - | \$ 30,000 | \$ - | | |
| TOTAL COMMUNITY CENTER | \$ 12,276 | \$ 11,648 | \$ 10,564 | \$ 59,427 | \$ 20,119 | \$ 9,950 | \$ 39,950 | \$ - | | |



Personnel



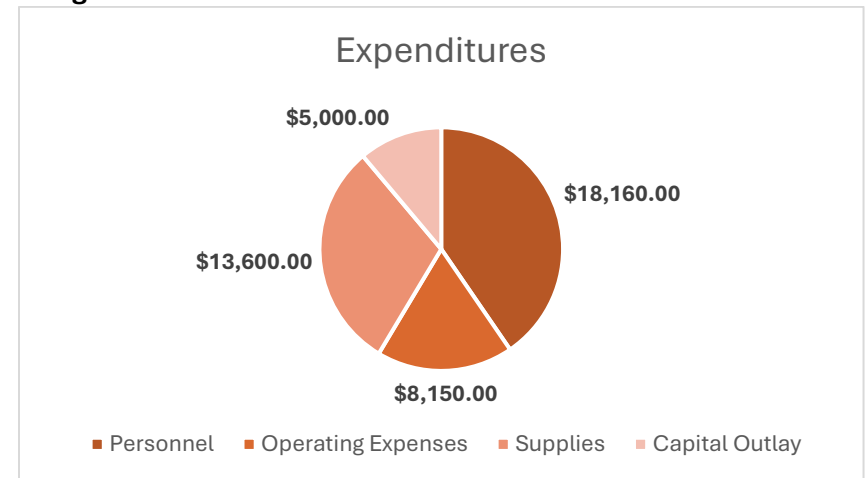
Core Functions

- Operate Swimming Pool during the summer months

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$57,160 | \$44,910 | \$ | % |

Budget Breakdown:

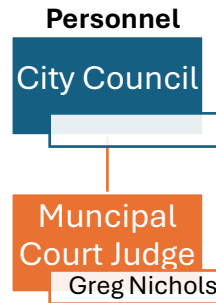


Goal-Specific Metrics

| Goal | Metric |
|------------------|--------------------|
| Fostering Growth | Number of visitors |



| 100-GENERAL FUND SWIMMING POOL EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) CURRENT BUDGET | | Y-T-D ACTUAL | REQUESTED BUDGET | (2025-2026) PROPOSED BUDGET | | ADOPTED BUDGET | NOTES |
|---|---------------------|---------------------|---------------------|----------------------------------|-----------|-----------------|---------------------|-----------------------------------|------|-------------------|-------|
| PERSONNEL SERVICES | | | | | | | | | | | |
| 100-550-5103 PART-TIME WAGES | \$ 8,078 | \$ 16,020 | \$ 23,156 | \$ 16,125 | \$ 11,213 | \$ 16,125 | \$ 16,125 | \$ 16,125 | \$ - | | |
| 100-550-5116 EMPLOYEE RECOGNITION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-550-5150 F.I.C.A. | \$ 618 | \$ 1,226 | \$ 1,771 | \$ 1,234 | \$ 858 | \$ 1,234 | \$ 1,234 | \$ 1,234 | \$ - | | |
| 100-550-5153 T.E.C. | \$ - | \$ - | \$ - | \$ 250 | \$ 221 | \$ 250 | \$ 250 | \$ 250 | \$ - | | |
| 100-550-5155 INS-WORKERS COMP | \$ - | \$ - | \$ - | \$ 551 | \$ 642 | \$ 551 | \$ 551 | \$ 551 | \$ - | | |
| TOTAL PERSONNEL SERVICES | \$ 8,696 | \$ 17,246 | \$ 24,927 | \$ 18,160 | \$ 12,934 | \$ 18,160 | \$ 18,160 | \$ 18,160 | \$ - | | |
| OPERATING EXPENSES | | | | | | | | | | | |
| 100-550-5211 INS-FLEET & LIABILITY | \$ 1,104 | \$ 418 | \$ 1,913 | \$ 1,500 | \$ 1,187 | \$ 1,250 | \$ 1,250 | \$ 1,250 | \$ - | | |
| 100-550-5221 ELECTRICITY | \$ - | \$ 163 | \$ 275 | \$ 200 | \$ 190 | \$ 200 | \$ 200 | \$ 200 | \$ - | | |
| 100-550-5224 TELEPHONE | \$ 1,029 | \$ 1,674 | \$ 1,216 | \$ 1,100 | \$ 750 | \$ 1,100 | \$ 1,100 | \$ 1,100 | \$ - | | |
| 100-550-5231 TRAVEL EXPENSE | \$ - | \$ 20 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-550-5233 EMPLOYEE CELEBRATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-550-5251 EQUIPMENT MAINTENANCE | \$ 1,700 | \$ 2,925 | \$ 328 | \$ 2,000 | \$ 1,382 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | | |
| 100-550-5254 BUILDING MAINTENANCE | \$ 2,573 | \$ (77) | \$ 330 | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | | |
| 100-550-5265 MISCELLANEOUS EXPENSE | \$ 100 | \$ 206 | \$ 2,131 | \$ 200 | \$ 410 | \$ 200 | \$ 200 | \$ 200 | \$ - | | |
| 100-550-5273 CERTIFICATION | \$ 375 | \$ 350 | \$ 648 | \$ 400 | \$ - | \$ 400 | \$ 400 | \$ 400 | \$ - | | |
| TOTAL OPERATING EXPENSES | \$ 6,881 | \$ 5,679 | \$ 6,841 | \$ 8,400 | \$ 3,918 | \$ 8,150 | \$ 8,150 | \$ 8,150 | \$ - | | |
| SUPPLIES | | | | | | | | | | | |
| 100-550-5308 CHEMICALS | \$ 11,625 | \$ 11,113 | \$ 7,287 | \$ 14,000 | \$ 4,050 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ - | | |
| 100-550-5310 PAINT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-550-5311 CLEANING SUPPLIES | \$ 150 | \$ 123 | \$ 223 | \$ 200 | \$ 269 | \$ 200 | \$ 200 | \$ 200 | \$ - | | |
| 100-550-5341 CONCESSION SUPPLIES | \$ 886 | \$ 1,226 | \$ 1,555 | \$ 1,000 | \$ 576 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 100-550-5391 MISCELLANEOUS SUPPLIES | \$ 370 | \$ 75 | \$ 431 | \$ 400 | \$ 446 | \$ 400 | \$ 400 | \$ 400 | \$ - | | |
| TOTAL SUPPLIES | \$ 13,031 | \$ 12,537 | \$ 9,496 | \$ 15,600 | \$ 5,341 | \$ 13,600 | \$ 13,600 | \$ 13,600 | \$ - | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 100-550-5890 MISCELLANEOUS CAPITAL | \$ 4,150 | \$ 6,203 | \$ 1,622 | \$ 15,000 | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | | |
| TOTAL CAPITAL OUTLAY | \$ 4,150 | \$ 6,203 | \$ 1,622 | \$ 15,000 | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | | |
| TOTAL SWIMMING POOL | \$ 32,758 | \$ 41,665 | \$ 42,886 | \$ 57,160 | \$ 22,193 | \$ 39,910 | \$ 44,910 | \$ - | \$ - | | |



Core Functions

- Operation and adjudication of Municipal Court

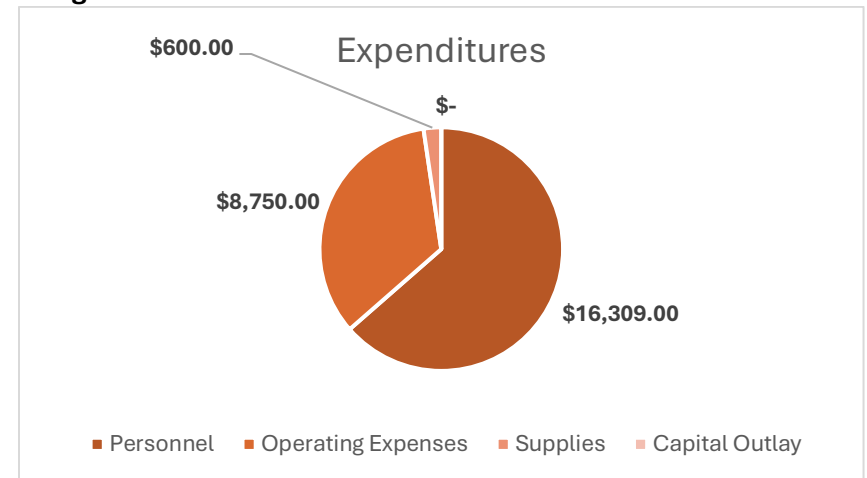
Department Highlights

1. 209 cases filed in 2024-2025 Fiscal Year
2. 187 cases closed

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$26,059 | \$26,137 | \$ | % |

Budget Breakdown:



Goal-Specific Metrics

| Goal | Metric |
|------------------------|---|
| Goal-oriented services | % of citations paid or dismissed within 30 days |



| 100-GENERAL FUND CORPORATION COURT EXPENDITURES | (2024-2025) | | | | | | | | (2025-2026) | | NOTES |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------------|------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | | | |
| PERSONNEL SERVICES | | | | | | | | | | | |
| 100-560-5101 SALARIES & WAGES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 100-560-5103 PART-TIME WAGES | \$ 9,515 | \$ 9,502 | \$ 14,362 | \$ 14,783 | \$ 11,087 | \$ 14,783 | \$ 15,226 | \$ - | \$ - | \$ - | - |
| 100-560-5108 INCENTIVE PAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 100-560-5116 EMPLOYEE RECOGNITION | \$ 217 | \$ 217 | \$ 217 | \$ 217 | \$ 217 | \$ 217 | \$ 217 | \$ - | \$ - | \$ - | - |
| 100-560-5150 F.I.C.A. | \$ 745 | \$ 743 | \$ 1,115 | \$ 1,131 | \$ 865 | \$ 1,131 | \$ 1,165 | \$ - | \$ - | \$ - | - |
| 100-560-5153 T.E.C. | \$ - | \$ - | \$ - | \$ 117 | \$ 53 | \$ 117 | \$ 117 | \$ - | \$ - | \$ - | - |
| 100-560-5155 INS-WORKERS COMP | \$ - | \$ - | \$ - | \$ 61 | \$ - | \$ 61 | \$ 62 | \$ - | \$ - | \$ - | - |
| TOTAL PERSONNEL SERVICES | \$ 10,477 | \$ 10,462 | \$ 15,694 | \$ 16,309 | \$ 12,221 | \$ 16,309 | \$ 16,787 | \$ - | \$ - | \$ - | - |
| OPERATING EXPENSES | | | | | | | | | | | |
| 100-560-5224 TELEPHONE | \$ 1,198 | \$ 1,243 | \$ 2,285 | \$ 1,400 | \$ 1,226 | \$ 1,400 | \$ 1,400 | \$ - | \$ - | \$ - | - |
| 100-560-5231 TRAVEL EXPENSE | \$ 522 | \$ 1,827 | \$ 235 | \$ 600 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ - | - |
| 100-560-5233 EMPLOYEE CELEBRATION | \$ 50 | \$ - | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - | \$ - | \$ - | - |
| 100-560-5234 SCHOOLS & SEMINARS | \$ 550 | \$ 860 | \$ 600 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ - | \$ - | \$ - | - |
| 100-560-5241 DUES & MEMBERSHIP | \$ 1,200 | \$ - | \$ - | \$ 1,300 | \$ - | \$ 1,300 | \$ 1,300 | \$ - | \$ - | \$ - | - |
| 100-560-5245 LEGAL & RECORDING FEES | \$ 72 | \$ - | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - | \$ - | \$ - | - |
| 100-560-5251 EQUIPMENT MAINTENANCE | \$ 2,654 | \$ 6,161 | \$ - | \$ 1,000 | \$ 801 | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ - | - |
| 100-560-5265 MISCELLANEOUS EXPENSE | \$ 531 | \$ 23,777 | \$ 28 | \$ 1,500 | \$ 5,817 | \$ 600 | \$ 600 | \$ - | \$ - | \$ - | - |
| 100-560-5275 STATE TRAFFIC CRIMINAL FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 100-560-5276 COLLECTION AGENCY FEES | \$ - | \$ - | \$ - | \$ 1,750 | \$ (1,938) | \$ - | \$ 1,750 | \$ - | \$ - | \$ - | - |
| 100-560-5277 STATE MISCELLANEOUS FEES | \$ 150 | \$ 138 | \$ 258 | \$ 1,000 | \$ 988 | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ - | - |
| TOTAL OPERATING EXPENSES | \$ 6,927 | \$ 34,006 | \$ 3,406 | \$ 9,250 | \$ 7,394 | \$ 7,000 | \$ 8,750 | \$ - | \$ - | \$ - | - |
| SUPPLIES | | | | | | | | | | | |
| 100-560-5321 OFFICE SUPPLIES | \$ 132 | \$ 86 | \$ 228 | \$ 500 | \$ 307 | \$ 600 | \$ 600 | \$ - | \$ - | \$ - | - |
| TOTAL SUPPLIES | \$ 132 | \$ 86 | \$ 228 | \$ 500 | \$ 307 | \$ 600 | \$ 600 | \$ - | \$ - | \$ - | - |
| TOTAL CORPORATION COURT | \$ 17,536 | \$ 44,554 | \$ 19,328 | \$ 26,059 | \$ 19,922 | \$ 23,909 | \$ 26,137 | \$ - | \$ - | \$ - | - |



Core Functions

- Operation of Wes Hays Sr. Municipal Airport

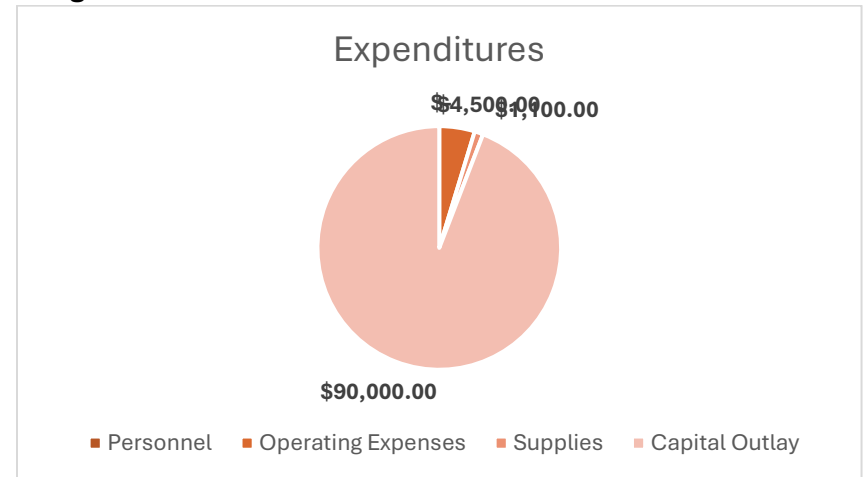
Department Highlights

1. Secured RAMP Grant funding for solar-powered lighting at the airport. The lighting can be triggered through aircraft radios.

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$63,869 | \$95,600 | \$ | % |

Budget Breakdown:



Goal-Specific Metrics

| Goal | Metric |
|------------------|---------------------------------|
| Fostering Growth | Number of takeoffs and landings |



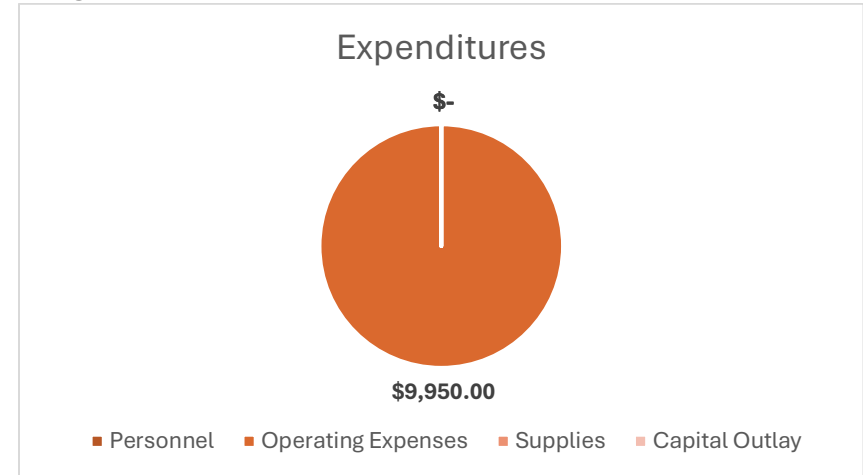
| 100-GENERAL FUND AIRPORT EXPENDITURES | | | | (2024-2025) | | (2025-2026) | | | |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
| OPERATING EXPENSES | | | | | | | | | |
| 100-565-5211 INS-FLEET & LIABILITY | \$ 1,390 | \$ 1,222 | \$ 2,422 | \$ 2,000 | \$ 1,777 | \$ 2,000 | \$ 2,000 | \$ - | |
| 100-565-5221 ELECTRICITY | \$ 969 | \$ 835 | \$ 664 | \$ 1,500 | \$ 509 | \$ 1,500 | \$ 1,500 | \$ - | |
| 100-565-5251 EQUIPMENT MAINTENANCE | \$ - | \$ 156 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 100-565-5265 MISCELLANEOUS EXPENSE | \$ 80 | \$ 790 | \$ 1,834 | \$ 1,000 | \$ 499 | \$ 1,000 | \$ 1,000 | \$ - | |
| 100-565-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ 2,439 | \$ 3,003 | \$ 4,920 | \$ 4,500 | \$ 2,785 | \$ 4,500 | \$ 4,500 | \$ - | |
| SUPPLIES | | | | | | | | | |
| 100-565-5308 CHEMICALS | \$ 821 | \$ 700 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | |
| 100-565-5391 MISCELLANEOUS SUPPLIES | \$ 80 | \$ 89 | \$ 26 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ - | |
| TOTAL SUPPLIES | \$ 901 | \$ 789 | \$ 26 | \$ 1,100 | \$ 100 | \$ 1,100 | \$ 1,100 | \$ - | |
| CAPITAL OUTLAY | | | | | | | | | |
| 100-565-5810 BUILDINGS / IMPROVEMENTS | \$ - | \$ - | \$ 9,420 | \$ 63,869 | \$ 63,869 | \$ 90,000 | \$ 90,000 | \$ - | |
| TOTAL CAPITAL OUTLAY | \$ - | \$ - | \$ 9,420 | \$ 63,869 | \$ 63,869 | \$ 90,000 | \$ 90,000 | \$ - | |
| TOTAL AIRPORT | \$ 3,340 | \$ 3,792 | \$ 14,366 | \$ 69,469 | \$ 66,754 | \$ 95,600 | \$ 95,600 | \$ - | |

**Core Functions**

- Providing meeting space for senior activities
- Providing event space for the general public.

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$4,950 | \$9,950 | \$ | % |

Budget Breakdown:



| 100-GENERAL FUND SENIOR CITIZENS CENTER EXPENDITURES | (2024-2025) | | | | | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 100-570-5211 INS-FLEET & LIABILITY | \$ 2,168 | \$ 1,215 | \$ 2,977 | \$ 2,300 | \$ 1,778 | \$ 2,300 | \$ 2,300 | \$ - | | |
| 100-570-5221 ELECTRICITY | \$ 417 | \$ 669 | \$ 1,086 | \$ 500 | \$ 306 | \$ 500 | \$ 500 | \$ - | | |
| 100-570-5222 NATURAL GAS | \$ 1,612 | \$ 1,698 | \$ 1,730 | \$ 1,800 | \$ 1,527 | \$ 1,800 | \$ 1,800 | \$ - | | |
| 100-570-5223 WATER | \$ 252 | \$ 288 | \$ 252 | \$ 300 | \$ 180 | \$ 300 | \$ 300 | \$ - | | |
| 100-570-5254 BUILDING MAINTENANCE | \$ - | \$ 10,334 | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | \$ - | REPAIRS | |
| 100-570-5260 OPERATIONAL EXPENSE TO COUNTY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 100-570-5265 MISCELLANEOUS EXPENSE | \$ - | \$ 3 | \$ 20 | \$ 50 | \$ 200 | \$ 50 | \$ 50 | \$ - | | |
| TOTAL OPERATING EXPENSES | \$ 4,449 | \$ 14,207 | \$ 6,065 | \$ 4,950 | \$ 3,991 | \$ 4,950 | \$ 9,950 | \$ - | | |
| TOTAL SENIOR CITIZENS CENTER | \$ 4,449 | \$ 14,207 | \$ 6,065 | \$ 4,950 | \$ 3,991 | \$ 4,950 | \$ 9,950 | \$ - | | |

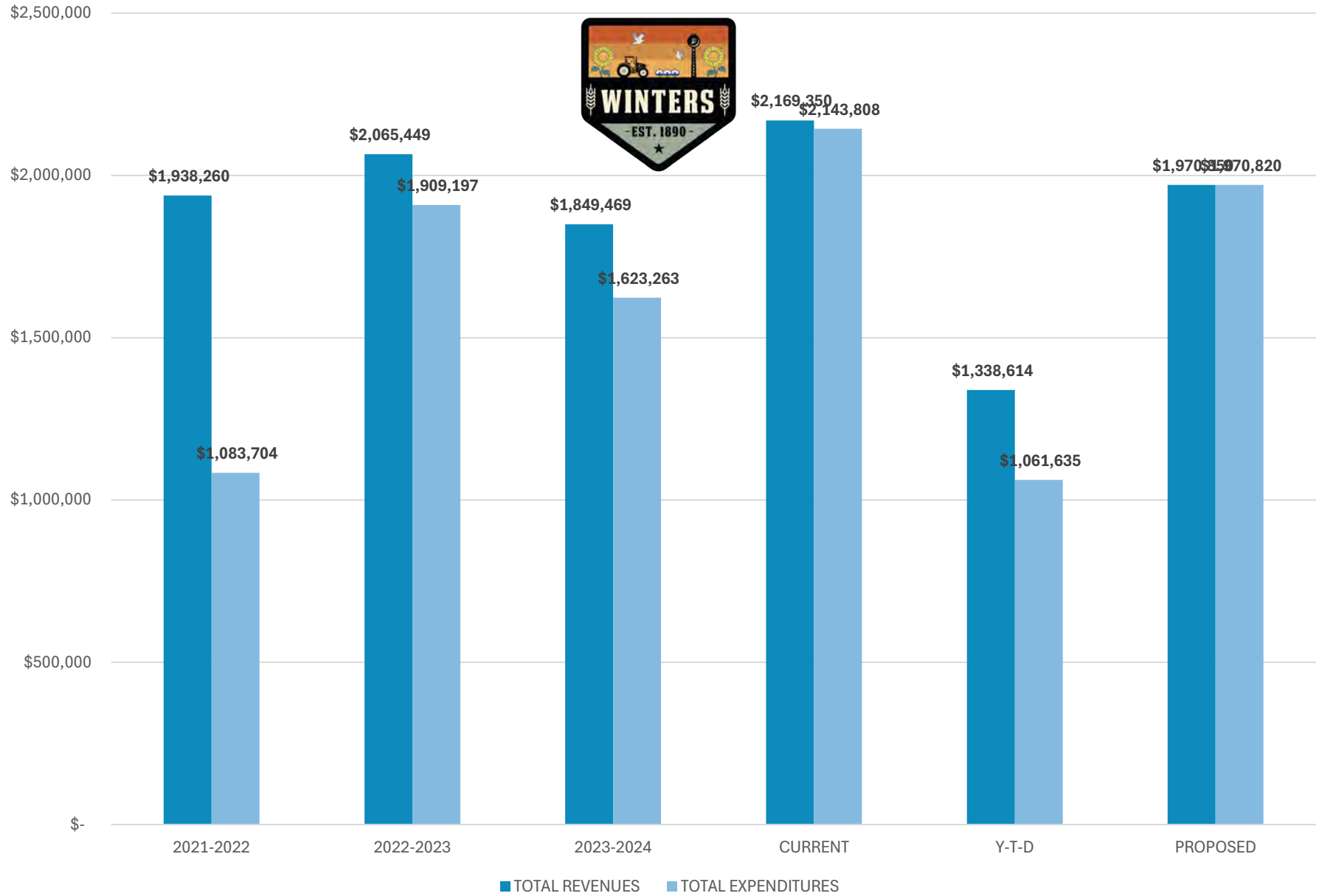
Waterworks Fund



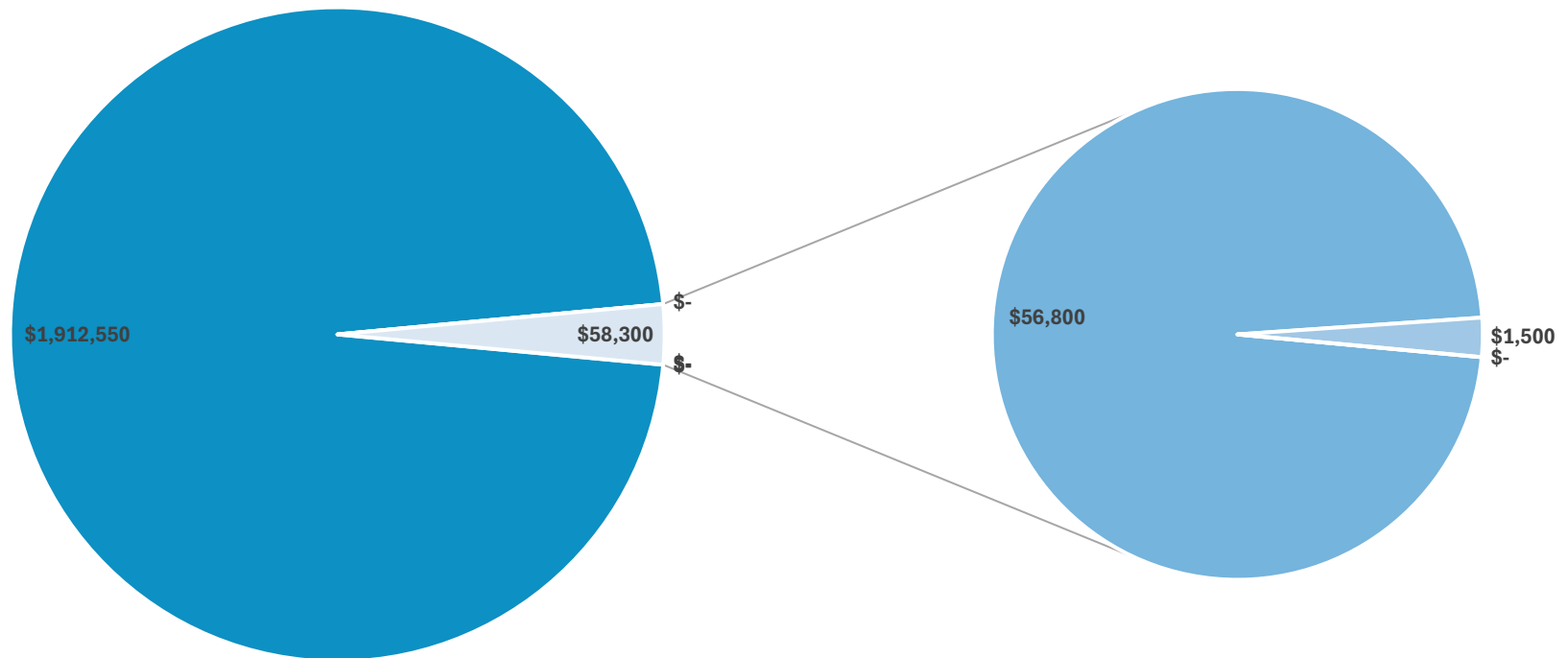


| 200-WATERWORKS OPER FUND BUDGET SUMMARY | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET |
| REVENUE SUMMARY | | | | | | | | |
| LICENSES & PERMITS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| CHARGES FOR SERVICES | \$ 1,852,476 | \$ 1,788,526 | \$ 1,797,155 | \$ 2,011,050 | \$ 1,308,016 | \$ 1,912,550 | \$ 1,912,550 | \$ - |
| FINE & FORFEITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTEREST & RENT | \$ 7,607 | \$ 18,642 | \$ 13,331 | \$ 156,800 | \$ 29,348 | \$ 56,800 | \$ 56,800 | \$ - |
| MISCELLANEOUS | \$ 78,177 | \$ 258,281 | \$ 38,983 | \$ 1,500 | \$ 1,250 | \$ 1,500 | \$ 1,500 | \$ - |
| OTHER FINANCIAL SOURCES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ 1,938,260 | \$ 2,065,449 | \$ 1,849,469 | \$ 2,169,350 | \$ 1,338,614 | \$ 1,970,850 | \$ 1,970,850 | \$ - |
| EXPENDITURE SUMMARY | | | | | | | | |
| WATERWORKS DEPT | \$ 607,611 | \$ 1,311,840 | \$ 1,283,331 | \$ 1,656,227 | \$ 888,677 | \$ 1,531,382 | \$ 1,765,316 | \$ - |
| LAKE PARK FACILITIES | \$ 73,112 | \$ 144,201 | \$ 67,260 | \$ 86,873 | \$ 34,739 | \$ 75,164 | \$ 85,681 | \$ - |
| SEWER DEPT | \$ 122,246 | \$ 236,489 | \$ 97,284 | \$ 200,708 | \$ 138,219 | \$ 108,217 | \$ 119,822 | \$ - |
| SINKING FUND | \$ 280,735 | \$ 216,667 | \$ 175,388 | \$ 200,000 | \$ - | \$ 175,000 | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 1,083,704 | \$ 1,909,197 | \$ 1,623,263 | \$ 2,143,808 | \$ 1,061,635 | \$ 1,889,763 | \$ 1,970,820 | \$ - |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 854,556 | \$ 156,252 | \$ 226,206 | \$ 25,542 | \$ 276,979 | \$ 81,087 | \$ 30 | \$ - |

Waterworks Fund by Year



Waterworks Revenue



- LICENSES & PERMITS
- INTERGOVERNMENTAL
- CHARGES FOR SERVICES
- FINE & FORFEITURES
- INTEREST & RENT
- MISCELLANEOUS
- OTHER FINANCIAL SOURCES

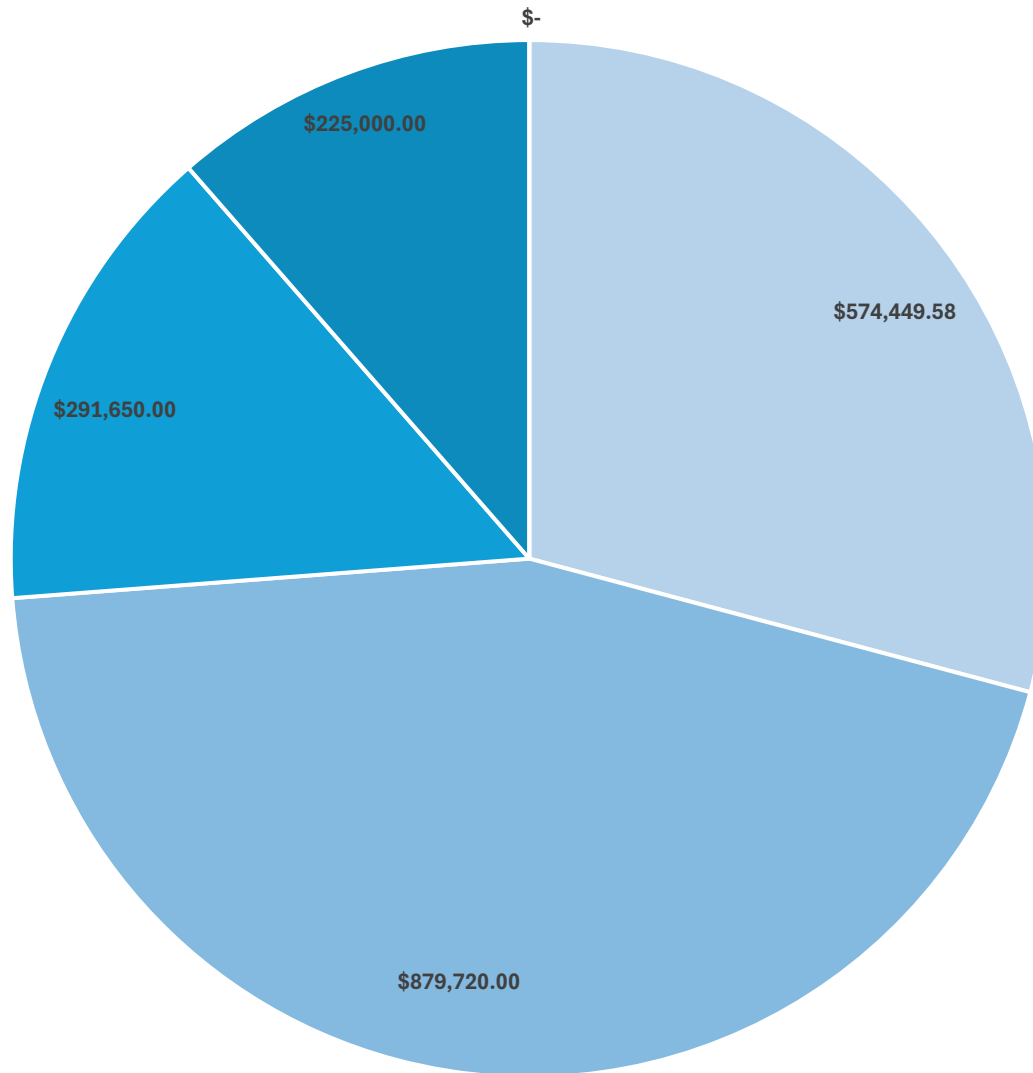


| 200-WATERWORKS OPER FUND REVENUE | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES | |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|--|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | | |
| LICENSES & PERMITS | | | | | | | | | | |
| 200-4160 LICENSE & FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL LICENSES & PERMITS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| INTERGOVERNMENTAL | | | | | | | | | | |
| 200-4280 TCDP/ORCA SEWER LINE GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4281 RD WATER DIST SYST PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4282 TWDB DWSRF PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL INTERGOVERNMENTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| CHARGES FOR SERVICES | | | | | | | | | | |
| 200-4300 WATER SALES | \$ 1,605,110 | \$ 1,527,897 | \$ 1,375,751 | \$ 1,600,000 | \$ 998,018 | \$ 1,500,000 | \$ 1,500,000 | | | |
| 200-4313 SPECIAL WATER SALES | \$ 1,254 | \$ 999 | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | | | |
| 200-4314 TAPPING FEES | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | | | |
| 200-4315 CONNECT & RECONNECT FEES | \$ 9,176 | \$ 9,325 | \$ 7,786 | \$ 9,500 | \$ 5,675 | \$ 8,000 | \$ 8,000 | | | |
| 200-4325 SEWER INSPECTIONS & PERMITS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 200-4330 SEWER SERVICE | \$ 211,617 | \$ 227,945 | \$ 389,270 | \$ 375,000 | \$ 288,517 | \$ 380,000 | \$ 380,000 | | | |
| 200-4334 USER SEWER SERVICE | \$ 4,916 | \$ 4,720 | \$ 4,283 | \$ 4,900 | \$ 2,948 | \$ 4,900 | \$ 4,900 | | | |
| 200-4360 LAKE USER FEES | \$ - | \$ - | \$ 30 | \$ 250 | \$ 170 | \$ 150 | \$ 150 | | | |
| 200-4361 LAKE CAMPING FEES | \$ 18,903 | \$ 17,640 | \$ 18,535 | \$ 18,900 | \$ 12,688 | \$ 18,000 | \$ 18,000 | | | |
| TOTAL CHARGES FOR SERVICES | \$ 1,852,476 | \$ 1,788,526 | \$ 1,797,155 | \$ 2,011,050 | \$ 1,308,016 | \$ 1,912,550 | \$ 1,912,550 | \$ - | | |
| FINE & FORFEITURES | | | | | | | | | | |
| 200-4426 SEWER DUMP PERMIT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 200-4427 SEWER DISPOSAL CHARGE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| TOTAL FINE & FORFEITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |



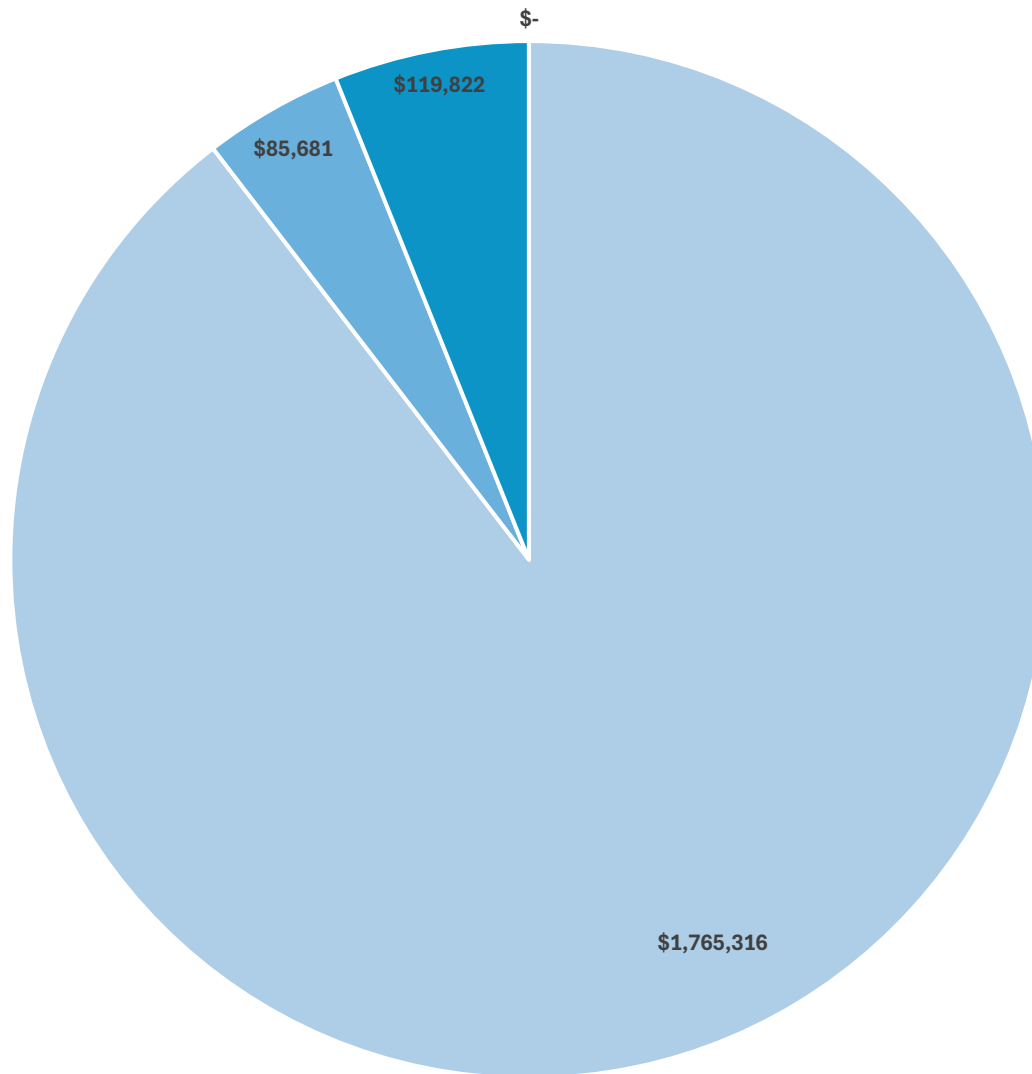
| 200-WATERWORKS OPER FUND REVENUE | | | | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| INTEREST & RENT | | | | | | | | | |
| 200-4520 INTEREST INCOME - WW | \$ 4,195 | \$ 11,497 | \$ 6,776 | \$ 150,000 | \$ 26,738 | \$ 50,000 | \$ 50,000 | | |
| 200-4575 INCOME FROM RENT & LEASE | \$ 3,412 | \$ 7,145 | \$ 6,555 | \$ 6,800 | \$ 2,610 | \$ 6,800 | \$ 6,800 | | |
| TOTAL INTEREST & RENT | \$ 7,607 | \$ 18,642 | \$ 13,331 | \$ 156,800 | \$ 29,348 | \$ 56,800 | \$ 56,800 | \$ - | |
| MISCELLANEOUS | | | | | | | | | |
| 200-4725 WATER/SEWER LIENS ON LOTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4740 MISCELLANEOUS INCOME | \$ 78,177 | \$ 10,287 | \$ 38,983 | \$ 1,500 | \$ 1,250 | \$ 1,500 | \$ 1,500 | \$ - | |
| 200-4744 MERCHANDISE SOLD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4750 INS PROCEEDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4800 TDCP SEWER LIFT STA DRAWDOWN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL MISCELLANEOUS | \$ 78,177 | \$ 10,287 | \$ 38,983 | \$ 1,500 | \$ 1,250 | \$ 1,500 | \$ 1,500 | \$ - | |
| OTHER FINANCIAL SOURCES | | | | | | | | | |
| 200-4940 GRANT INCOME | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4944 TCDP SEWER LINE GRANT | \$ - | \$ - | \$ 236,500 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4945 TCDP SEWER LINE GRANT | \$ - | \$ 236,500 | \$ (236,500) | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4946 SALE OF PROPERTY | \$ - | \$ (23,797) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4947 TRANSFER FROM ARP FUND | \$ - | \$ 45,578 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-4997 USDA BACKUP PUMP GRANT/LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER FINANCIAL SOURCES | \$ - | \$ 258,281 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL REVENUES | \$ 1,938,260 | \$ 2,075,736 | \$ 1,849,469 | \$ 2,169,350 | \$ 1,338,614 | \$ 1,970,850 | \$ 1,970,850 | \$ - | |

Waterworks Expenditures by Category

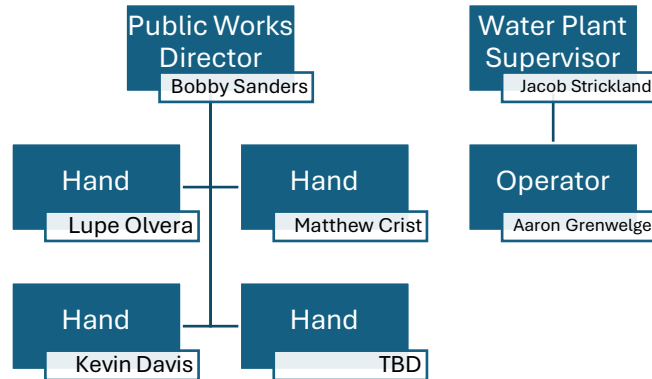


- Personnel Services
- Operating Expense
- Supplies
- Capital Outlay
- Other Sources

Waterworks Expenditures by Department



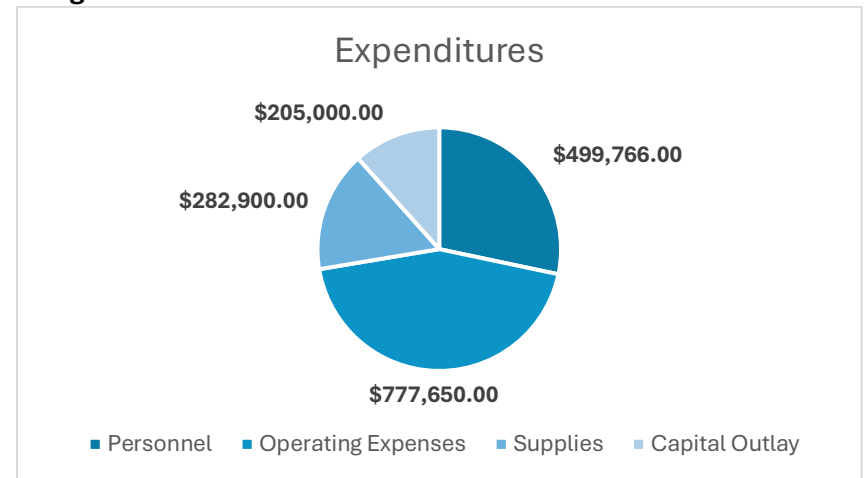
- WATERWORKS DEPT
- LAKE PARK FACILITIES
- SEWER DEPT
- SINKING FUND

**Personnel****Core Functions**

- Water Production
- Water Distribution
- Sewer Collection

Budget Overview

| Current FY Budget | Proposed FY Budget | Adopted FY Budget | % Change |
|-------------------|--------------------|-------------------|----------|
| \$1,856,935 | \$1,765,316 | \$ | % |

Budget Breakdown:**Goal-Specific Metrics**

| Goal | Metric |
|---------------|---|
| Goal-Oriented | % of work orders cleared within 3 business days |
| Goal-Oriented | Number of TCEQ Violations |



| 200-WATERWORKS OPER FUND WATERWORKS DEPT EXPENDITURES | | | | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES | |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|--|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | | |
| PERSONNEL SERVICES | | | | | | | | | | |
| 200-581-5101 SALARIES & WAGES | \$ 93,197 | \$ 129,098 | \$ 151,586 | \$ 177,544 | \$ 169,164 | \$ 276,091 | \$ 283,746 | \$ - | | |
| 200-581-5102 MAYOR, COUNCIL, CITY ATTNY | \$ 1,148 | \$ 1,339 | \$ 1,722 | \$ 13,000 | \$ 431 | \$ 10,000 | \$ 10,000 | \$ - | | |
| 200-581-5104 OVERTIME WAGES | \$ 26,293 | \$ 33,237 | \$ 34,629 | \$ 30,000 | \$ 13,633 | \$ 30,000 | \$ 30,000 | \$ - | | |
| 200-581-5105 CONTRACT EMPLOYEES | \$ 72,053 | \$ 71,573 | \$ 64,494 | \$ 75,000 | \$ 79,603 | \$ 40,000 | \$ 40,000 | \$ - | | |
| 200-581-5108 INCENTIVE PAY | \$ 5,400 | \$ 5,900 | \$ 6,602 | \$ 9,000 | \$ 3,650 | \$ 3,650 | \$ 3,650 | \$ - | | |
| 200-581-5109 LONGEVITY PAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-581-5116 EMPLOYEE RECOGNITION | \$ 1,691 | \$ 2,365 | \$ 2,248 | \$ 3,103 | \$ 3,103 | \$ 3,603 | \$ 3,603 | \$ - | | |
| 200-581-5150 F.I.C.A. | \$ 10,336 | \$ 13,001 | \$ 14,723 | \$ 13,858 | \$ 14,354 | \$ 21,626 | \$ 22,211 | \$ - | | |
| 200-581-5151 TMRS - RETIREMENT | \$ 21,571 | \$ 19,056 | \$ 18,434 | \$ 15,400 | \$ 14,913 | \$ 24,283 | \$ 24,941 | \$ - | | |
| 200-581-5153 T.E.C. | \$ - | \$ - | \$ 2,607 | \$ 527 | \$ 411 | \$ 500 | \$ 500 | \$ - | | |
| 200-581-5154 INS-GROUP HEALTH/LIFE | \$ 50,912 | \$ 58,913 | \$ 86,507 | \$ 47,690 | \$ 35,310 | \$ 71,121 | \$ 71,121 | \$ - | | |
| 200-581-5155 INS-WORKERS COMP | \$ 854 | \$ 3,830 | \$ 818 | \$ 5,702 | \$ 5,702 | \$ 9,708 | \$ 9,994 | \$ - | | |
| 200-581-5175 VEHICLE ALLOWANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL PERSONNEL SERVICES | \$ 283,455 | \$ 338,312 | \$ 384,370 | \$ 390,825 | \$ 340,273 | \$ 490,582 | \$ 499,766 | \$ - | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 200-581-5202 AUDIT/ACCOUNTING | \$ - | \$ 16,300 | \$ 2,039 | \$ 10,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ - | | |
| 200-581-5211 INS-FLEET & LIABILITY | \$ 6,951 | \$ 18,059 | \$ 8,037 | \$ 25,250 | \$ 25,186 | \$ 25,000 | \$ 25,250 | \$ - | | |
| 200-581-5221 ELECTRICITY | \$ 26,031 | \$ 36,282 | \$ 27,085 | \$ 29,900 | \$ 15,783 | \$ 29,900 | \$ 29,900 | \$ - | | |
| 200-581-5222 NATURAL GAS | \$ 225 | \$ 616 | \$ - | \$ 300 | \$ - | \$ 300 | \$ 300 | \$ - | | |
| 200-581-5224 TELEPHONE | \$ 3,464 | \$ 4,338 | \$ 7,764 | \$ 4,000 | \$ 3,709 | \$ 4,000 | \$ 4,000 | \$ - | | |
| 200-581-5225 INTERNET | \$ 768 | \$ 1,213 | \$ 2,301 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | | |
| 200-581-5228 TECHNOLOGY | \$ - | \$ - | \$ 3,278 | \$ 25,750 | \$ 25,940 | \$ 25,000 | \$ 25,000 | \$ - | | |
| 200-581-5231 TRAVEL EXPENSE | \$ 997 | \$ 224 | \$ 1,718 | \$ 2,000 | \$ 1,612 | \$ 2,500 | \$ 2,500 | \$ - | | |
| 200-581-5232 TRAVEL EXPENSE/COUNCIL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-581-5233 EMPLOYEE CELEBRATION | \$ 526 | \$ 65 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-581-5234 SCHOOLS & SEMINARS | \$ 1,373 | \$ - | \$ 2,933 | \$ 2,500 | \$ 1,969 | \$ 2,500 | \$ 2,500 | \$ - | | |
| 200-581-5241 DUES & MEMBERSHIP | \$ 899 | \$ 1,841 | \$ 512 | \$ 1,000 | \$ 466 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 200-581-5243 PRINTING | \$ 1,014 | \$ 2,305 | \$ 2,469 | \$ 5,000 | \$ 4,957 | \$ 5,000 | \$ 5,000 | \$ - | | |
| 200-581-5244 ADVERTISING | \$ 2,515 | \$ 1,415 | \$ 2,950 | \$ 2,700 | \$ 1,764 | \$ 2,700 | \$ 2,700 | \$ - | | |
| 200-581-5245 LEGAL & RECORDING FEES | \$ 57 | \$ 66 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-581-5251 EQUIPMENT MAINTENANCE | \$ 56,885 | \$ 104,135 | \$ 110,201 | \$ 80,000 | \$ 77,241 | \$ 100,000 | \$ 95,000 | \$ - | | |
| 200-581-5254 BUILDING MAINTENANCE | \$ - | \$ - | \$ 21,751 | \$ 5,000 | \$ 3,198 | \$ 5,000 | \$ 5,000 | \$ - | | |
| 200-581-5265 MISCELLANEOUS EXPENSE | \$ 31,632 | \$ 1,295 | \$ (1,532) | \$ 4,500 | \$ 7,665 | \$ 2,000 | \$ 2,000 | \$ - | | |
| 200-581-5266 MEDICAL EXPENSE | \$ 100 | \$ 711 | \$ 594 | \$ 1,500 | \$ 1,659 | \$ 500 | \$ 500 | \$ - | | |
| 200-581-5273 CERTIFICATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-581-5285 SYSTEM FEES / PERMITS | \$ 27,369 | \$ 19,336 | \$ 13,121 | \$ 21,000 | \$ 21,301 | \$ 25,000 | \$ 25,000 | \$ - | | |
| 200-581-5286 BAD DEBT EXPENSE | \$ - | \$ - | \$ 25,758 | \$ 30,000 | \$ - | \$ 30,000 | \$ 30,000 | \$ - | | |



| 200-WATERWORKS OPER FUND WATERWORKS DEPT EXPENDITURES | | | | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|--------------------------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| 200-581-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 200-581-5296 BOND FEES | \$ 1,500 | \$ 750 | \$ 1,650 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | - |
| 200-581-5297 DEPRECIATION EXPENSE | \$ - | \$ 148,157 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 200-581-5298 OPERATING EXPENSE TO GENERAL FUN | \$ - | \$ 263,178 | \$ 200,000 | \$ 590,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | - |
| 200-581-5299 UTILITY EASEMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| TOTAL OPERATING EXPENSES | \$ 162,306 | \$ 620,286 | \$ 432,629 | \$ 842,400 | \$ 192,450 | \$ 782,400 | \$ 777,650 | \$ - | |
| SUPPLIES | | | | | | | | | |
| 200-581-5301 MOTOR VEHICLE FUEL | \$ 22,227 | \$ 18,024 | \$ 19,623 | \$ 12,500 | \$ 14,062 | \$ 15,000 | \$ 15,000 | \$ - | - |
| 200-581-5302 MOTOR VEHICLE SUPPLIES | \$ (1,787) | \$ 4,451 | \$ 5,308 | \$ 10,000 | \$ 7,949 | \$ 10,000 | \$ 10,000 | \$ - | - |
| 200-581-5307 ASPHALT HOT MIX | \$ - | \$ - | \$ 1,672 | \$ - | \$ - | \$ 2,500 | \$ 2,000 | \$ - | - |
| 200-581-5308 CHEMICALS | \$ 159,588 | \$ 141,937 | \$ 83,637 | \$ 150,000 | \$ 155,776 | \$ 175,000 | \$ 200,000 | \$ - | - |
| 200-581-5311 CLEANING SUPPLIES | \$ 846 | \$ 1,465 | \$ 1,365 | \$ 1,250 | \$ 1,507 | \$ 1,100 | \$ 1,100 | \$ - | - |
| 200-581-5321 OFFICE SUPPLIES | \$ 1,222 | \$ 1,959 | \$ 1,283 | \$ 1,300 | \$ 1,159 | \$ 1,300 | \$ 1,300 | \$ - | - |
| 200-581-5322 UNIFORMS | \$ 1,557 | \$ 2,270 | \$ 2,710 | \$ 2,500 | \$ 2,046 | \$ 2,500 | \$ 2,500 | \$ - | - |
| 200-581-5323 POSTAGE & FREIGHT | \$ 3,841 | \$ 5,300 | \$ 8,807 | \$ 10,000 | \$ 10,704 | \$ 11,000 | \$ 11,000 | \$ - | - |
| 200-581-5331 M TOOLS, PARTS, SMALL EQUIP | \$ 26,086 | \$ 59,219 | \$ 70,364 | \$ 25,000 | \$ 52,245 | \$ 25,000 | \$ 25,000 | \$ - | - |
| 200-581-5391 MISCELLANEOUS SUPPLIES | \$ 2,308 | \$ 6,873 | \$ 12,827 | \$ 20,000 | \$ 16,503 | \$ 15,000 | \$ 15,000 | \$ - | - |
| TOTAL SUPPLIES | \$ 215,888 | \$ 241,498 | \$ 207,596 | \$ 232,550 | \$ 261,951 | \$ 258,400 | \$ 282,900 | \$ - | |
| CAPITAL OUTLAY | | | | | | | | | |
| 200-581-5810 BUILDINGS / IMPROVEMENTS | \$ 86,498 | \$ 19,861 | \$ 138,000 | \$ 70,000 | \$ - | \$ - | \$ 50,000 | \$ - | - |
| 200-581-5820 EQUIPMENT | \$ 36,425 | \$ 58,373 | \$ 91,435 | \$ 25,452 | \$ 93,143 | \$ - | \$ 85,000 | \$ - | TRUCKS? LEASE 3? SKID |
| 200-581-5825 USDA BACKUP PUMP GRANT/LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | STEER/MINI EX LEASE, AND |
| 200-581-5840 LOAN PRINCIPAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | FUNDVIEW MOVE |
| 200-581-5850 FUND BALANCE - CAPITAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 200-581-5870 TWDB WATERWORKS PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 200-581-5890 MISCELLANEOUS CAPITAL | \$ - | \$ - | \$ - | \$ 30,000 | \$ 860 | \$ - | \$ 20,000 | \$ - | - |
| 200-581-5895 CONTINGENCY | \$ - | \$ 40,208 | \$ - | \$ 65,000 | \$ - | \$ - | \$ 50,000 | \$ - | - |
| 200-581-5901 ENGINEERING FEES | \$ - | \$ - | \$ 29,301 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 200-581-5950 COST OF EQUIPMENT JUNKED | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 200-581-6001 GASB ADJUSTMENTS | \$ - | \$ (14,625) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 200-581-6002 COMPENSATED ABSENCE ADJUST | \$ - | \$ 7,927 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| TOTAL CAPITAL OUTLAY | \$ 122,923 | \$ 111,744 | \$ 258,736 | \$ 190,452 | \$ 94,003 | \$ - | \$ 205,000 | \$ - | |
| TOTAL WATERWORKS DEPT | \$ 784,572 | \$ 1,311,840 | \$ 1,283,331 | \$ 1,656,227 | \$ 888,677 | \$ 1,531,382 | \$ 1,765,316 | \$ - | |



| 200-WATERWORKS OPER FUND | (2024-2025) | | | | | | (2025-2026) | | | |
|--|-------------|------------|-----------|-----------|-----------|-----------|-------------|---------|--|-------|
| LAKE PARK FACILITIES | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | | NOTES |
| PERSONNEL SERVICES | | | | | | | | | | |
| 200-582-5103 PART-TIME WAGES | \$ 19,170 | \$ 22,778 | \$ 19,141 | \$ 23,196 | \$ 7,272 | \$ 21,632 | \$ 22,098 | \$ - | | |
| 200-582-5108 INCENTIVE PAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-582-5116 EMPLOYEE RECOGNITION | \$ 267 | \$ 217 | \$ 217 | \$ 200 | \$ - | \$ 200 | \$ 200 | \$ - | | |
| 200-582-5150 F.I.C.A. | \$ 2,124 | \$ 2,055 | \$ 1,498 | \$ 1,775 | \$ 593 | \$ 1,655 | \$ 1,690 | \$ - | | |
| 200-582-5153 T.E.C. | \$ - | \$ - | \$ - | \$ 117 | \$ 14 | \$ 117 | \$ 117 | \$ - | | |
| 200-582-5155 INS-WORKERS COMP | \$ - | \$ - | \$ - | \$ 793 | \$ - | \$ 740 | \$ 756 | \$ - | | |
| TOTAL PERSONNEL SERVICES | \$ 21,561 | \$ 25,050 | \$ 20,856 | \$ 26,081 | \$ 7,880 | \$ 24,344 | \$ 24,861 | \$ - | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 200-582-5211 INS-FLEET & LIABILITY | \$ 2,060 | \$ 3,020 | \$ 2,890 | \$ 4,222 | \$ 4,222 | \$ 4,250 | \$ 4,250 | \$ - | | |
| 200-582-5221 ELECTRICITY | \$ 24,133 | \$ 17,854 | \$ 15,405 | \$ 25,000 | \$ 7,480 | \$ 25,000 | \$ 25,000 | \$ - | | |
| 200-582-5222 PROPANE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-582-5223 WATER | \$ 12,139 | \$ 10,548 | \$ 8,514 | \$ 13,000 | \$ 7,086 | \$ 13,000 | \$ 13,000 | \$ - | | |
| 200-582-5224 TELEPHONE | \$ 12 | \$ - | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - | | |
| 200-582-5233 EMPLOYEE CELEBRATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-582-5251 EQUIPMENT MAINTENANCE | \$ 301 | \$ 5,779 | \$ 2,096 | \$ 2,000 | \$ 127 | \$ 2,000 | \$ 2,000 | \$ - | | |
| 200-582-5254 BUILDING MAINTENANCE | \$ - | \$ 888 | \$ 1,479 | \$ 570 | \$ - | \$ 570 | \$ 570 | \$ - | | |
| 200-582-5259 LANDSCAPING | \$ 49 | \$ - | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - | | |
| 200-582-5265 MISCELLANEOUS EXPENSE | \$ 198 | \$ 227 | \$ - | \$ 300 | \$ 20 | \$ 300 | \$ 300 | \$ - | | |
| 200-582-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-582-5297 DEPRECIATION - LAKE | \$ - | \$ 71,949 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL OPERATING EXPENSES | \$ 38,892 | \$ 110,265 | \$ 30,384 | \$ 45,292 | \$ 18,934 | \$ 45,320 | \$ 45,320 | \$ - | | |
| SUPPLIES | | | | | | | | | | |
| 200-582-5301 MOTOR VEHICLE FUEL | \$ - | \$ - | \$ 116 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | | |
| 200-582-5302 MOTOR VEHICLE SUPPLIES | \$ - | \$ 1,937 | \$ 84 | \$ 500 | \$ 749 | \$ 500 | \$ 500 | \$ - | | |
| 200-582-5308 CHEMICALS | \$ - | \$ 5,207 | \$ - | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | | |
| 200-582-5311 CLEANING SUPPLIES | \$ 1,528 | \$ 1,597 | \$ 2,083 | \$ 2,000 | \$ 570 | \$ 2,000 | \$ 2,000 | \$ - | | |
| 200-582-5313 ANIMAL FOOD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-582-5321 OFFICE SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-582-5322 UNIFORMS | \$ - | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-582-5331 M TOOLS, PARTS, SMALL EQUIP | \$ 973 | \$ 1,675 | \$ 863 | \$ 1,000 | \$ 105 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 200-582-5391 MISCELLANEOUS SUPPLIES | \$ 132 | \$ 449 | \$ 2,025 | \$ 500 | \$ 581 | \$ 500 | \$ 500 | \$ - | | |
| TOTAL SUPPLIES | \$ 2,633 | \$ 10,869 | \$ 5,171 | \$ 5,500 | \$ 2,006 | \$ 5,500 | \$ 5,500 | \$ - | | |



| 200-WATERWORKS OPER FUND LAKE PARK FACILITIES EXPENDITURES | (2024-2025) | | | | | (2025-2026) | | | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|----------------------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | |
| CAPITAL OUTLAY | | | | | | | | | |
| 200-582-5810 BUILDINGS / IMPROVEMENTS | \$ 10,261 | \$ - | \$ 10,849 | \$ 10,000 | \$ 5,920 | \$ - | \$ 10,000 | \$ - | BATHHOUSE RENOVATION |
| 200-582-5840 LOAN PRINCIPAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-582-6001 GASB ADJUSTMENTS | \$ - | \$ (1,983) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL CAPITAL OUTLAY | \$ 10,261 | \$ (1,983) | \$ 10,849 | \$ 10,000 | \$ 5,920 | \$ - | \$ 10,000 | \$ - | |
| TOTAL LAKE PARK FACILITIES | \$ 73,347 | \$ 144,201 | \$ 67,260 | \$ 86,873 | \$ 34,739 | \$ 75,164 | \$ 85,681 | \$ - | |



| 200-WATERWORKS OPER FUND | | | | (2024-2025) | | | (2025-2026) | | | |
|--------------------------------------|-----------|------------|-----------|-------------|-----------|-----------|-------------|---------|-------|--|
| SEWER DEPT | 2021-2022 | 2022-2023 | 2023-2024 | CURRENT | Y-T-D | REQUESTED | PROPOSED | ADOPTED | | |
| EXPENDITURES | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | BUDGET | NOTES | |
| PERSONNEL SERVICES | | | | | | | | | | |
| 200-585-5101 SALARIES & WAGES | \$ 16,217 | \$ 22,208 | \$ 20,337 | \$ 29,581 | \$ 14,890 | \$ 30,160 | \$ 30,160 | \$ - | | |
| 200-585-5104 OVERTIME WAGES | \$ 365 | \$ 860 | \$ 527 | \$ 1,000 | \$ 403 | \$ 1,000 | \$ 1,000 | \$ - | | |
| 200-585-5108 INCENTIVE PAY | \$ - | \$ - | \$ 200 | \$ 600 | \$ 250 | \$ - | \$ - | \$ - | | |
| 200-585-5109 LONGEVITY PAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5116 EMPLOYEE RECOGNITION | \$ 569 | \$ 568 | \$ - | \$ 541 | \$ 541 | \$ 541 | \$ 541 | \$ - | | |
| 200-585-5150 F.I.C.A. | \$ 1,455 | \$ 1,851 | \$ 1,725 | \$ 2,309 | \$ 1,249 | \$ 2,307 | \$ 2,307 | \$ - | | |
| 200-585-5151 TMRS - RETIREMENT | \$ 2,925 | \$ 1,956 | \$ 2,090 | \$ 2,565 | \$ 1,562 | \$ 2,591 | \$ 2,591 | \$ - | | |
| 200-585-5153 T.E.C. | \$ - | \$ - | \$ - | \$ 117 | \$ 72 | \$ 100 | \$ 100 | \$ - | | |
| 200-585-5154 INS-GROUP HEALTH/LIFE | \$ 5,011 | \$ 7,946 | \$ 5,552 | \$ 10,598 | \$ 130 | \$ 10,160 | \$ 10,160 | \$ - | | |
| 200-585-5155 INS-WORKERS COMP | \$ 853 | \$ 1,236 | \$ 818 | \$ 1,617 | \$ 1,617 | \$ 1,358 | \$ 2,963 | \$ - | | |
| TOTAL PERSONNEL SERVICES | \$ 27,395 | \$ 36,625 | \$ 31,249 | \$ 48,928 | \$ 20,715 | \$ 48,217 | \$ 49,822 | \$ - | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 200-585-5211 INS-FLEET & LIABILITY | \$ 6,473 | \$ 1,685 | \$ 8,021 | \$ 3,000 | \$ 2,865 | \$ 3,000 | \$ 3,000 | \$ - | | |
| 200-585-5221 ELECTRICITY | \$ 7,097 | \$ 6,490 | \$ 6,438 | \$ 8,000 | \$ 4,482 | \$ 8,000 | \$ 8,000 | \$ - | | |
| 200-585-5231 TRAVEL EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5233 EMPLOYEE CELEBRATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5234 SCHOOLS & SEMINARS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5241 DUES & MEMBERSHIP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5244 ADVERTISING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5245 LEGAL & RECORDING FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5251 EQUIPMENT MAINTENANCE | \$ 678 | \$ 5,774 | \$ 5,052 | \$ 13,500 | \$ 13,233 | \$ 20,000 | \$ 20,000 | \$ - | | |
| 200-585-5255 SEWER PLANT MAINTENANCE | \$ 1,373 | \$ 10,671 | \$ 12,116 | \$ 20,000 | \$ 6,452 | \$ 20,000 | \$ 20,000 | \$ - | | |
| 200-585-5264 STATE SEWER INSPECTION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5265 MISCELLANEOUS EXPENSE | \$ - | \$ - | \$ 2,944 | \$ 5,000 | \$ 4,535 | \$ 500 | \$ 500 | \$ - | | |
| 200-585-5273 CERTIFICATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5285 SYSTEM FEES / PERMITS | \$ - | \$ 4,251 | \$ 100 | \$ 250 | \$ 108 | \$ 250 | \$ 250 | \$ - | | |
| 200-585-5286 BAD DEBT EXPENSE | \$ - | \$ - | \$ 4,262 | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ - | | |
| 200-585-5288 INTEREST ON LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5295 SOIL TESTING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5297 DEPRECIATION EXPENSE | \$ - | \$ 168,699 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL OPERATING EXPENSES | \$ 15,621 | \$ 197,570 | \$ 38,933 | \$ 54,750 | \$ 31,675 | \$ 56,750 | \$ 56,750 | \$ - | | |



| 200-WATERWORKS OPER FUND | | | | (2024-2025) | | | | (2025-2026) | | | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|------|--|-------|
| SEWER DEPT EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | | | |
| | | | | | | | | | | | |
| SUPPLIES | | | | | | | | | | | |
| 200-585-5301 MOTOR VEHICLE FUEL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 200-585-5302 MOTOR VEHICLE SUPPLIES | \$ - | \$ - | \$ 18 | \$ 250 | \$ 230 | \$ 250 | \$ 250 | \$ - | | | |
| 200-585-5311 CLEANING SUPPLIES | \$ - | \$ - | \$ - | \$ 500 | \$ 69 | \$ 500 | \$ 500 | \$ - | | | |
| 200-585-5321 OFFICE SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 200-585-5322 UNIFORMS | \$ 379 | \$ 203 | \$ 153 | \$ 1,000 | \$ 76 | \$ 1,000 | \$ 1,000 | \$ - | | | |
| 200-585-5331 M TOOLS, PARTS, SMALL EQUIP | \$ 182 | \$ 127 | \$ 522 | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | | | |
| 200-585-5391 MISCELLANEOUS SUPPLIES | \$ - | \$ 273 | \$ 26,409 | \$ 12,250 | \$ 12,015 | \$ 1,000 | \$ 1,000 | \$ - | | | |
| TOTAL SUPPLIES | \$ 561 | \$ 603 | \$ 27,102 | \$ 14,500 | \$ 12,391 | \$ 3,250 | \$ 3,250 | \$ - | | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 200-585-5810 BUILDINGS / IMPROVEMENTS | \$ 28,617 | \$ 1,691 | \$ - | \$ 20,000 | \$ 10,908 | \$ - | \$ 10,000 | \$ - | | | |
| 200-585-5825 TCDP SEWER LINE GRANT PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 200-585-5830 TWDB SEWER SYSTEM PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 200-585-5835 M/F GRT RE-WORK MAIN PUMP STATION | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 200-585-5895 CONTINGENCY - CAPITAL | \$ - | \$ - | \$ - | \$ 62,530 | \$ 62,530 | \$ - | \$ - | \$ - | | | |
| 200-585-5901 ENGINEERING FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| TOTAL CAPITAL OUTLAY | \$ 28,617 | \$ 1,691 | \$ - | \$ 82,530 | \$ 73,438 | \$ - | \$ 10,000 | \$ - | | | |
| TOTAL SEWER DEPT | \$ 72,194 | \$ 236,489 | \$ 97,284 | \$ 200,708 | \$ 138,219 | \$ 108,217 | \$ 119,822 | \$ - | | | |



| 200-WATERWORKS OPER FUND SINKING FUND EXPENDITURES | (2024-2025) | | | | | (2025-2026) | | | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|--------------------------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | |
| CAPITAL OUTLAY | | | | | | | | | |
| 200-590-5925 TRANSFER TO REVENUE BOND FUND | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-590-5926 TRANSFER TO FUND 700 | \$ - | \$ - | \$ 23,721 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-590-5927 TRANSFER TO WW CAPITAL PRJ MM | \$ - | \$ 216,667 | \$ 151,667 | \$ 200,000 | \$ - | \$ 175,000 | \$ - | \$ - | USE FUND/BANK BALANCE TO |
| TOTAL CAPITAL OUTLAY | \$ - | \$ 216,667 | \$ 175,388 | \$ 200,000 | \$ - | \$ 175,000 | \$ - | \$ - | PAY DEBT SERVICE. |
| TOTAL SINKING FUND | \$ - | \$ 216,667 | \$ 175,388 | \$ 200,000 | \$ - | \$ 175,000 | \$ - | \$ - | |
| OTHER COSTS | | | | | | | | | |
| 200-800-5410 TCDP - GRANT CONSULTANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 200-800-5425 TCDP - PROJECT CONST EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| CAPITAL OUTLAY | | | | | | | | | |
| 200-800-5901 ENGINEERING FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL | \$ - | \$ 216,667 | \$ 175,388 | \$ 200,000 | \$ - | \$ 175,000 | \$ - | \$ - | |

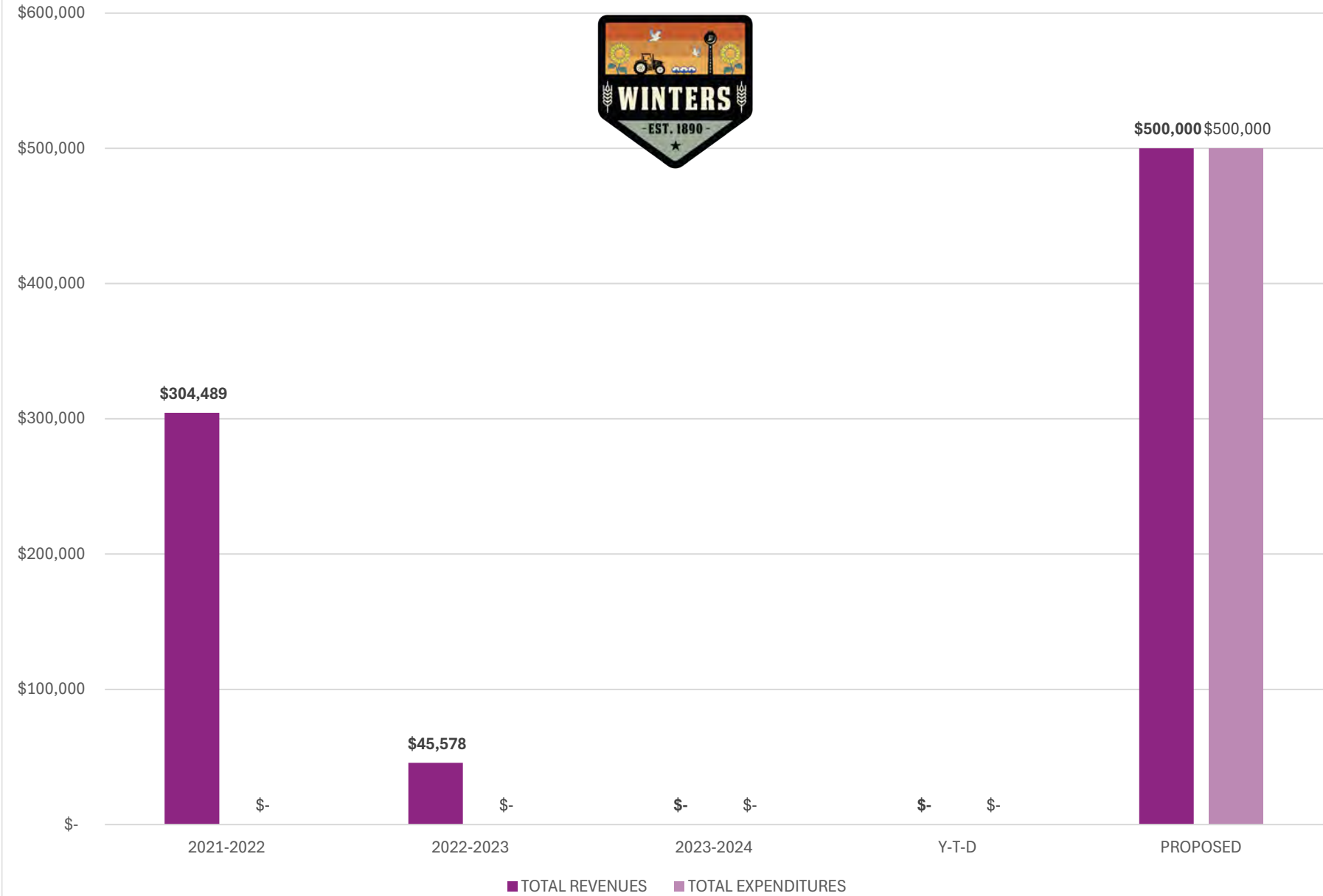
Grants Fund





| 700-GRANTS FUND BUDGET SUMMARY | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|--|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| REVENUE SUMMARY | | | | | | | | | |
| INTERGOVERNMENTAL | \$ - | \$ - | \$ - | \$ 3,734,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | |
| INTEREST & RENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| OTHER FINANCIAL SOURCES | \$ 304,489 | \$ 45,578 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL REVENUES | \$ 304,489 | \$ 45,578 | \$ - | \$ 3,734,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | |
| EXPENDITURE SUMMARY | | | | | | | | | |
| TENNIS COURT GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| SCOUT HUT GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| COMM CENTER GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| COMM CENTER RESERVE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| CWSRF PROJ/CONST GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| DWSRF PROJ/CONST GRANT | \$ - | \$ - | \$ - | \$ 3,734,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | |
| CWSRF EXCROW | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| USDA BUNKER GEAR GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| ARPA GRANT EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ 3,734,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 304,489 | \$ 45,578 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

Grants Fund





| 700-GRANTS FUND REVENUE | | | | (2024-2025) | | (2025-2026) | | | NOTES |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | |
| INTERGOVERNMENTAL | | | | | | | | | |
| 700-4212 TENNIS COURT GRANT REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4216 SCOUT HUT GRANT REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4219 COMM CENTER GRANT REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4222 COMM CENTER RESERVE REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4227 CWSRF PROJ/CONST GRANT REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4228 DWSRF PROJ/CONST GRANT REVENUE | \$ - | \$ - | \$ - | \$ - | \$ 3,734,000 | \$ - | \$ 500,000 | \$ 500,000 | |
| 700-4229 CWSRF ESCROW REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4230 USDA BUNKER GEAR GRANT REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4231 INTEREST - RECYCLING SAVINGS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4240 SEWER GRANT FUND REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4250 POLICE GRANT REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4260 SIDEWALK GRANT FUND REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-4270 HOME FUND GRANT REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL INTERGOVERNMENTAL | \$ - | \$ - | \$ - | \$ - | \$ 3,734,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - |
| INTEREST & RENT | | | | | | | | | |
| 700-4520 INTEREST INCOME | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 700-4550 DEBT REDUCTION INCOME-TEN CT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL INTEREST & RENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER FINANCIAL SOURCES | | | | | | | | | |
| 700-4999 ARP GRANT REVENUE | \$ 304,489 | \$ 45,578 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL OTHER FINANCIAL SOURCES | \$ 304,489 | \$ 45,578 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ 304,489 | \$ 45,578 | \$ - | \$ 3,734,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | |



| 700-GRANTS FUND TENNIS COURT GRANT EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | REQUESTED BUDGET | (2025-2026) | | ADOPTED BUDGET | NOTES |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | | PROPOSED BUDGET | | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 700-612-5288 INTEREST ON TENNIS CT LOAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 700-612-5289 DEBT REDUCTION INCOME-TENNIS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| OTHER COSTS | | | | | | | | | | |
| 700-612-5412 TENNIS COURT GRANT EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL TENNIS COURT GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

| 700-GRANTS FUND SCOUT HUT GRANT EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | REQUESTED BUDGET | (2025-2026) | | ADOPTED BUDGET | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | | PROPOSED BUDGET | | | |
| OTHER COSTS | | | | | | | | | | |
| 700-616-5416 SCOUT HUT GRANT EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL SCOUT HUT GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

| 700-GRANTS FUND COMM CENTER GRANT EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | REQUESTED BUDGET | (2025-2026) | | ADOPTED BUDGET | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | | PROPOSED BUDGET | | | |
| OTHER COSTS | | | | | | | | | | |
| 700-619-5419 COMM CENTER GRANT EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL COMM CENTER GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |



| 700-GRANTS FUND COMM CENTER RESERVE EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | | |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
| OPERATING EXPENSES | | | | | | | | | |
| 700-622-5265 DEPOSIT FROM GENERAL FUND | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| OTHER COSTS | | | | | | | | | |
| 700-622-5422 COMM CENTER RESERVE EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL COMM CENTER RESERVE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

| 700-GRANTS FUND CWSRF PROJ/CONST GRANT EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | | |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
| OTHER COSTS | | | | | | | | | |
| 700-627-5427 CWSRF PROJ/CONST GRANT EXPE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL CWSRF PROJ/CONST GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

| 700-GRANTS FUND DWSRF PROJ/CONST GRANT EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | | |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
| OTHER COSTS | | | | | | | | | |
| 700-628-5428 DWSRF PROJ/CONST GRANT EXPENSE | \$ - | \$ - | \$ - | \$ 500,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ 500,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | |
| TOTAL DWSRF PROJ/CONST GRANT | \$ - | \$ - | \$ - | \$ 500,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | |

| 700-GRANTS FUND CWSRF EXCROW EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | | |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
| OTHER COSTS | | | | | | | | | |
| 700-629-5429 CWSRF ESCROW EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL CWSRF EXCROW | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |



| 700-GRANTS FUND USDA BUNKER GEAR GRANT EXPENDITURES | | | | (2024-2025) | | (2025-2026) | | |
|---|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
| OTHER COSTS | | | | | | | | |
| 700-630-5430 USDA BUNKER GEAR GRANT EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL USDA BUNKER GEAR GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

| 700-GRANTS FUND ARPA GRANT FUND EXPENDITURES | | | | (2024-2025) | | (2025-2026) | | |
|--|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | NOTES |
| OTHER COSTS | | | | | | | | |
| 700-630-5431 ARPA GRANT EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL ARPA GRANT FUND | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ 500,000 | \$ - | \$ 500,000 | \$ 500,000 | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 304,489 | \$ 45,578 | \$ - | \$ 3,234,000 | \$ - | \$ - | \$ - | |

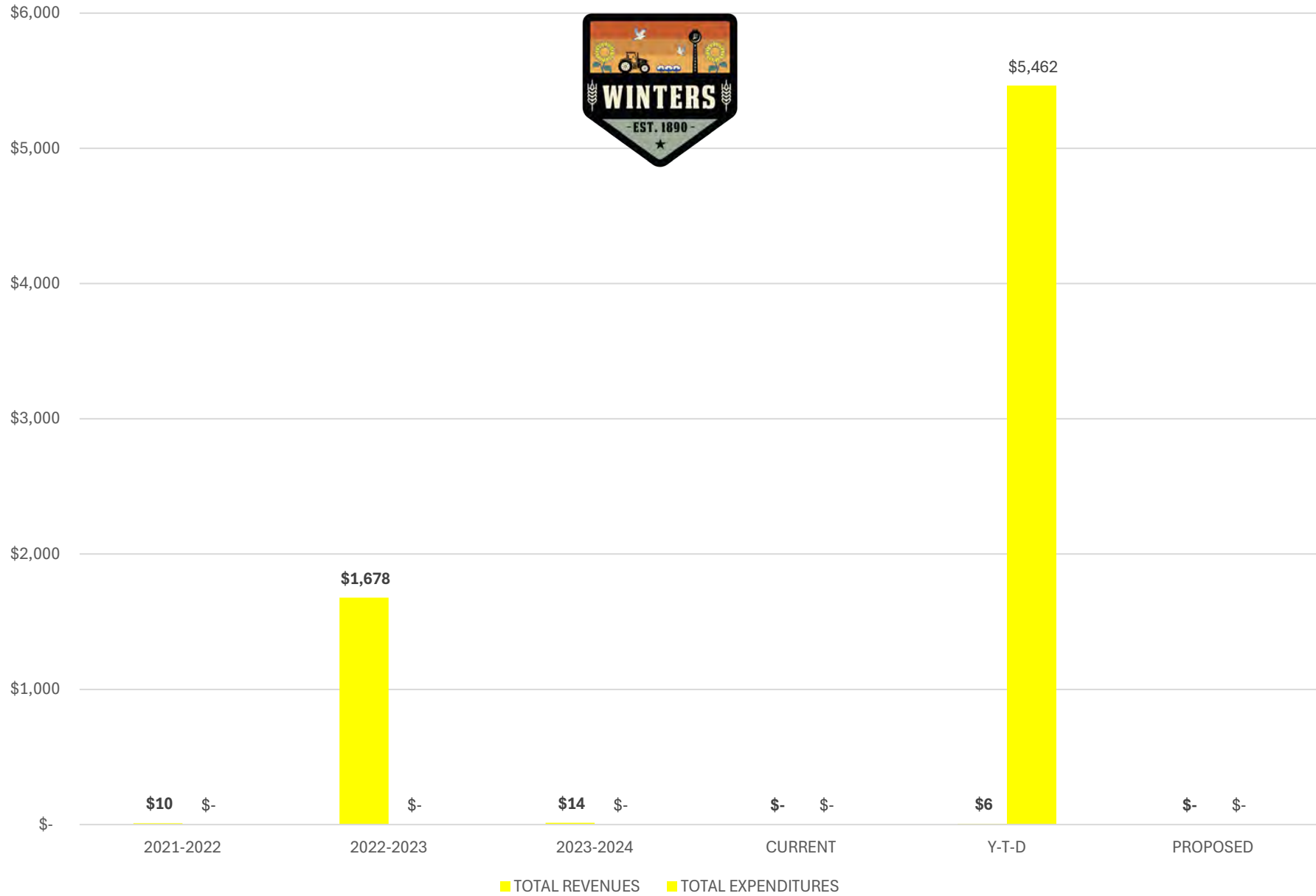
Municipal Court Funds





| 720-MUNICIPAL COURT TECH FUND BUDGET SUMMARY | | | | | (2024-2025) | | | | (2025-2026) | | | |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------------|------|------|------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | | | | |
| REVENUE SUMMARY | | | | | | | | | | | | |
| TAXES | \$ - | \$ 1,667 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTEREST & RENT | \$ 10 | \$ 11 | \$ 14 | \$ - | \$ 6 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ 10 | \$ 1,678 | \$ 14 | \$ - | \$ 6 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURE SUMMARY | | | | | | | | | | | | |
| COURT TECHNOLOGY | \$ - | \$ - | \$ - | \$ - | \$ 5,462 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ 5,462 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 10 | \$ 1,678 | \$ 14 | \$ - | \$ (5,456) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Municipal Court Fund





| 720-MUNICIPAL COURT TECH FUND REVENUES | 2021-2022 | | 2022-2023 | | 2023-2024 | | (2024-2025) | | (2025-2026) | | ADOPTED | NOTES |
|--|-----------|--|-----------|--|-----------|--|-------------------|-----------------|---------------------|--------------------|---------|-------|
| | ACTUAL | | ACTUAL | | ACTUAL | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | BUDGET | |
| TAXES | | | | | | | | | | | | |
| 720-4000 STATE COURT SERVICE FEE | \$ - | | \$ 1,667 | | \$ - | | \$ - | \$ - | | | | |
| 720-4060 COURT SECURITY FEES | \$ - | | \$ - | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 720-4061 COURT TECHNOLOGY FEES | \$ - | | \$ - | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 720-4062 SCHOOL CROSSING GUARD | \$ - | | \$ - | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 720-4065 FINES COLLECTED | \$ - | | \$ - | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL TAXES | \$ - | | \$ 1,667 | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| INTEREST & RENT | | | | | | | | | | | | |
| 720-4524 INTEREST INCOME | \$ 10 | | \$ 11 | | \$ 14 | | \$ - | \$ 9 | \$ - | \$ - | \$ - | |
| TOTAL INTEREST & RENT | \$ 10 | | \$ 11 | | \$ 14 | | \$ - | \$ 9 | \$ - | \$ - | \$ - | |
| TOTAL REVENUES | \$ 10 | | \$ 1,678 | | \$ 14 | | \$ - | \$ 9 | \$ - | \$ - | \$ - | |
| 720-MUNICIPAL COURT TECH FUND COURT TECHNOLOGY EXPENDITURES | | | | | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | | | | | |
| 720-650-5261 COURT TECHNOLOGY EXPENSE | \$ - | | \$ - | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ - | | \$ - | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL COURT TECHNOLOGY | \$ - | | \$ - | | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |



| 730-MUNICIPAL COURT SECURITY FUND BUDGET SUMMARY | | | | (2024-2025) | | REQUESTED BUDGET | (2025-2026) | | ADOPTED BUDGET |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------|-------------------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | | PROPOSED BUDGET | | |
| REVENUE SUMMARY | | | | | | | | | |
| TAXES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTEREST & RENT | \$ - | \$ - | \$ - | \$ - | \$ 6 | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ 6 | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURE SUMMARY | | | | | | | | | |
| COURT SECURITY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ 6 | \$ - | \$ - | \$ - | \$ - |

Municipal Court Security Fund





| 730-MUNICIPAL COURT SECURITY FUND REVENUES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| TAXES | | | | | | | | | |
| 730-4060 COURT SECURITY FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL TAXES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| INTEREST & RENT | | | | | | | | | |
| 730-4524 INTEREST INCOME | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL INTEREST & RENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

| 730-MUNICIPAL COURT SECURITY FUND COURT SECURITY EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|---|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| OPERATING EXPENSES | | | | | | | | | |
| 730-650-5260 COURT SECURITY EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL COURT SECURITY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

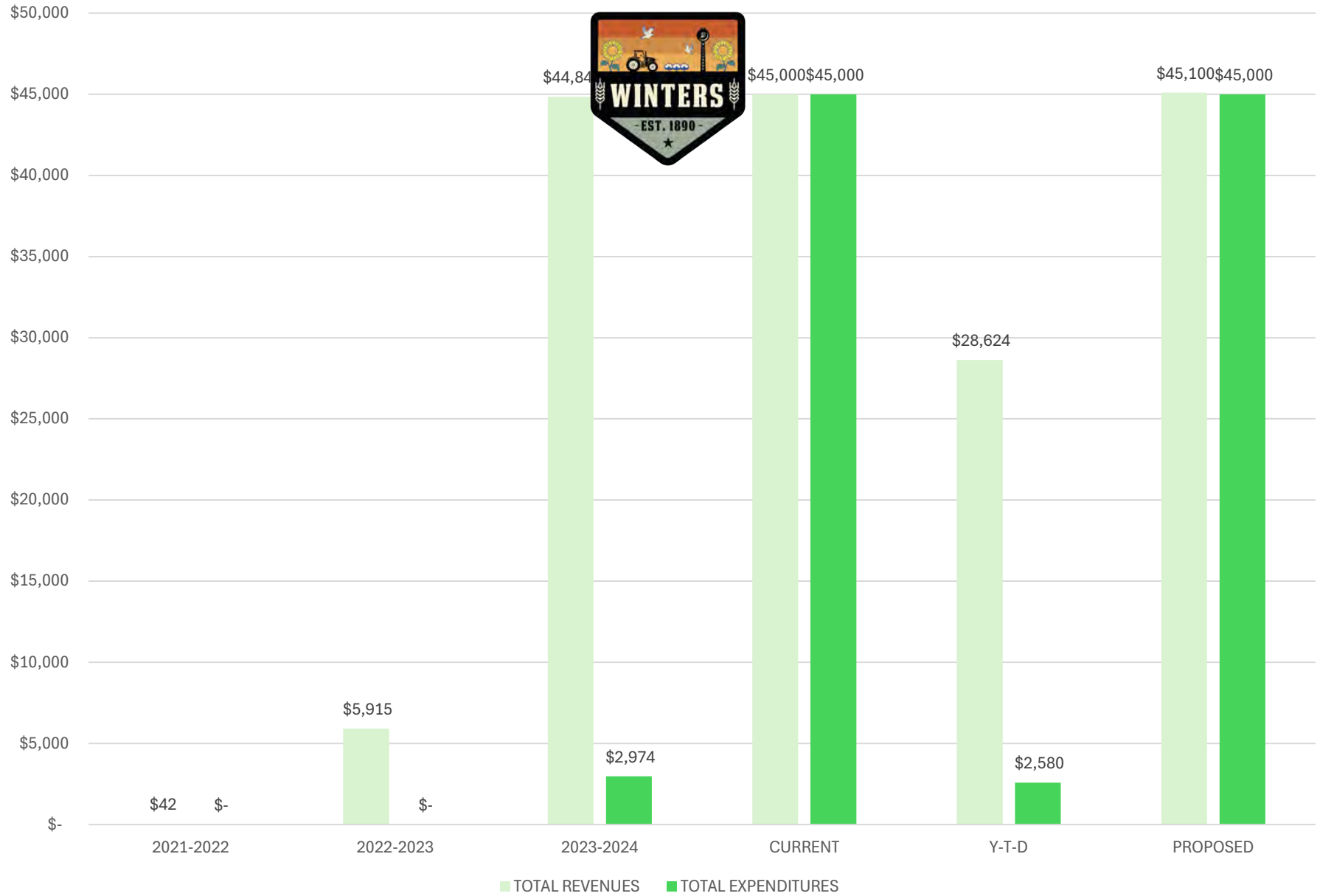
Hotel Occupancy Tax Fund





| 750-HOTEL OCCUPANCY TAX FUND BUDGET SUMMARY | | | | (2024-2025) | | | | (2025-2026) | | | |
|--|---------------------|---------------------|---------------------|-------------------|------------------|---------------------|--------------------|-------------------|--|--|--|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | | | |
| REVENUE SUMMARY | | | | | | | | | | | |
| INTEREST & RENT | \$ 42 | \$ 5,915 | \$ 44,846 | \$ 45,000 | \$ 28,624 | \$ 45,100 | \$ 45,100 | \$ - | | | |
| TOTAL REVENUES | \$ 42 | \$ 5,915 | \$ 44,846 | \$ 45,000 | \$ 28,624 | \$ 45,100 | \$ 45,100 | \$ - | | | |
| EXPENDITURE SUMMARY | | | | | | | | | | | |
| HOTEL OCCUPANCY TAX FUND | \$ - | \$ - | \$ 2,974 | \$ 45,000 | \$ 2,580 | \$ 40,000 | \$ 45,000 | \$ - | | | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 2,974 | \$ 45,000 | \$ 2,580 | \$ 40,000 | \$ 45,000 | \$ - | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 42 | \$ 5,915 | \$ 41,872 | \$ - | \$ 26,044 | \$ 5,100 | \$ 100 | \$ - | | | |

HOT Fund





| 750-HOTEL OCCUPANCY TAX FUND REVENUES | | | | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| INTEREST & RENT | | | | | | | | | |
| 750-4520 HOTEL TAX REVENUE | \$ - | \$ 5,872 | \$ 44,774 | \$ 45,000 | \$ 34,215 | \$ 45,000 | \$ 45,000 | | |
| 750-4523 INTEREST INCOME | \$ 42 | \$ 43 | \$ 72 | \$ - | \$ 228 | \$ 100 | \$ 100 | | |
| TOTAL INTEREST & RENT | \$ 42 | \$ 5,915 | \$ 44,846 | \$ 45,000 | \$ 34,443 | \$ 45,100 | \$ 45,100 | \$ - | |
| TOTAL REVENUES | \$ 42 | \$ 5,915 | \$ 44,846 | \$ 45,000 | \$ 34,443 | \$ 45,100 | \$ 45,100 | \$ - | |

| 750-HOTEL OCCUPANCY TAX FUND EXPENDITURES | | | | (2024-2025) | | (2025-2026) | | ADOPTED BUDGET | NOTES |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|-------|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | | |
| OPERATING EXPENSES | | | | | | | | | |
| 750-670-5231 TRAVEL EXPENSE | \$ - | \$ - | \$ 50 | \$ 20,000 | \$ - | \$ 10,000 | \$ 15,000 | | |
| 750-670-5244 ADVERTISING | \$ - | \$ - | \$ - | \$ 25,000 | \$ 2,580 | \$ 25,000 | \$ 25,000 | | |
| 750-670-5278 BANNERS FOR DOWNTOWN | \$ - | \$ - | \$ 2,924 | \$ - | \$ - | \$ 5,000 | \$ 5,000 | | |
| TOTAL OPERATING EXPENSES | \$ - | \$ - | \$ 2,974 | \$ 45,000 | \$ 2,580 | \$ 40,000 | \$ 45,000 | \$ - | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 2,974.00 | \$ 45,000 | \$ 2,580 | \$ 40,000 | \$ 45,000 | \$ - | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 42 | \$ 5,915 | \$ 41,872 | \$ - | \$ 31,863 | \$ 5,100 | \$ 100 | \$ - | |

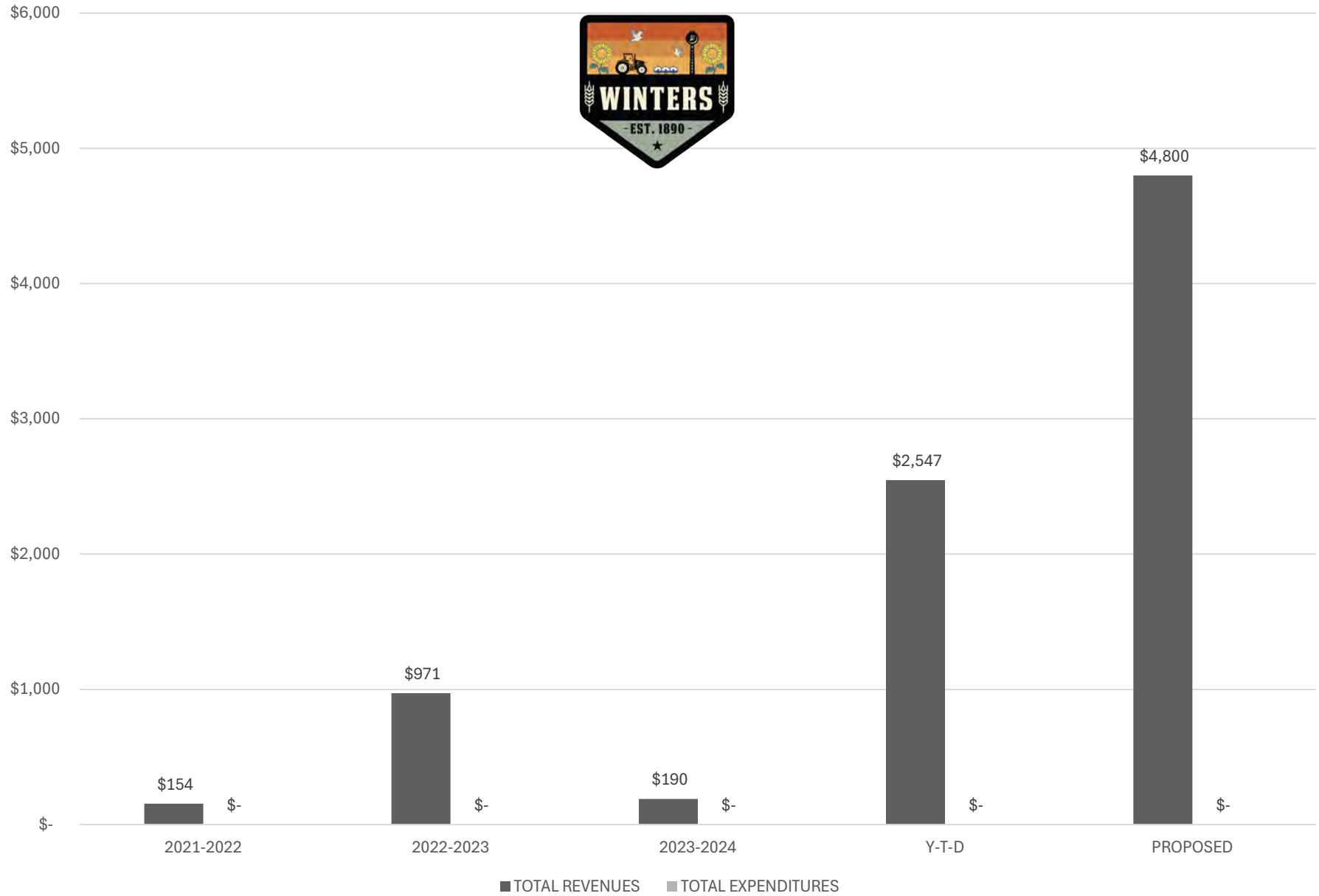
Micro-Enterprise Fund





| 900-MICRO ENTERPRISE BUDGET SUMMARY | | | | (2024-2025) | | (2025-2026) | | | |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|-------------------|--|
| | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | |
| REVENUE SUMMARY | | | | | | | | | |
| INTEREST & RENT | \$ 154 | \$ 971 | \$ 190 | \$ - | \$ 147 | \$ - | \$ - | \$ - | |
| OTHER FINANCIAL SOURCES | \$ - | \$ - | \$ - | \$ - | \$ 2,400 | \$ 4,800 | \$ 4,800 | \$ - | |
| TOTAL REVENUES | \$ 154 | \$ 971 | \$ 190 | \$ - | \$ 2,547 | \$ 4,800 | \$ 4,800 | \$ - | |
| EXPENDITURE SUMMARY | | | | | | | | | |
| OPERATING EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 154 | \$ 971 | \$ 190 | \$ - | \$ 2,547 | \$ 4,800 | \$ 4,800 | \$ - | |

Micro Enterprise Fund





| 900-MICRO ENTERPRISE REVENUE | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | REQUESTED BUDGET | (2025-2026) | | ADOPTED BUDGET | NOTES |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|----------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | | PROPOSED BUDGET | | | |
| INTEREST & RENT | | | | | | | | | | |
| 900-4520 MICRO ENTERPRISE INTREST | \$ 154 | \$ 971 | \$ 190 | \$ - | \$ 79 | \$ - | \$ - | \$ - | \$ - | |
| TOTAL INTEREST & RENT | \$ 154 | \$ 971 | \$ 190 | \$ - | \$ 79 | \$ - | \$ - | \$ - | \$ - | |
| OTHER FINANCIAL SOURCES | | | | | | | | | | |
| 900-4940 MICRO FUNDS | \$ - | \$ - | \$ - | \$ - | \$ 2,400 | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ - | |
| TOTAL OTHER FINANCIAL SOURCES | \$ - | \$ - | \$ - | \$ - | \$ 2,400 | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ - | |
| TOTAL REVENUES | \$ 154 | \$ 971 | \$ 190 | \$ - | \$ 2,479 | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ - | |

| 900-MICRO ENTERPRISE EXPENDITURES | 2021-2022 ACTUAL | 2022-2023 ACTUAL | 2023-2024 ACTUAL | (2024-2025) | | REQUESTED BUDGET | (2025-2026) | | ADOPTED BUDGET | NOTES |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|---------------------|--------------------|----------|-------------------|-------|
| | | | | CURRENT BUDGET | Y-T-D ACTUAL | | PROPOSED BUDGET | | | |
| OPERATING EXPENSES | | | | | | | | | | |
| 900-670-5231 ECONOMIC DEVELOPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 900-670-5244 MARKETING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 154 | \$ 971 | \$ 190 | \$ - | \$ 2,479 | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ - | |

Addenda





Runnels Central Appraisal District
P.O. Box 524 | 505 Hutchings Ave.
Ballinger, TX 76821
(325) 365-3583 | runnelscad.org

**2025 Certified Taxable Value
For
City of Winters
\$100K_Homestead**

I, PaulScott Randolph, Chief Appraiser for Runnels Central Appraisal District, do solemnly swear that the following is a summary of the Certified Taxable Value of the Runnels Central Appraisal District which lists property taxable by the City of Winters in Runnels County, and constitutes the Certified Taxable Value for the 2025 tax year.

| 2025 Certified Taxable Value | County of Runnels |
|--|-------------------|
| 1. Gross Value | 112,283,539 |
| 2. Absolute Exempt | -25,526,632 |
| 3. Ag Value Loss | -244,420 |
| 4. Disabled Veteran Exempt | -1,961,320 |
| 5. General Homestead Exempt | -0 |
| 6. Over 65 Homestead Exempt | -0 |
| 7. Disabled Homestead Exempt | -0 |
| 8. Freeport Exempt | -1,546,947 |
| 9. Pollution Control Exempt | -0 |
| 10. Minimum Value AKA HB:366 (<\$500) Exempt | -11,500 |
| 11. 10% Homestead Cap Loss | -2,024,912 |
| 12. Circuit Breaker | -2,164,370 |
| 13. Abatement | -0 |
| 14. Temp. Disaster | -0 |
| 15. Average Homestead Value 2025 | 77,953 |
| 16. New Taxable | -1,118,340 |
| 2023 Certified Taxable Value | 99,030,924 |
| 2024 Certified Taxable Value | 104,779,368 |
| 2025 Certified Taxable Value 100k Homestead, 100K | 112,283,539 |

2025 Values still under review of the Appraisal Review Board \$0.00

PaulScott Randolph

PaulScott Randolph, Chief Appraiser

Certified Mail Sent: July 21, 2025, Monday

Emailed: July 20, 2025, Saturday

12-WINTERS CITY (2025)

Count : 1,832

Market

| Improvement | Count | Value | Land | Count | Value | Prod Mkt | Count | Value | Other | Count | Value | |
|--------------------|-------|--------------------|------------------------|-------|------------------|------------------------|-------|----------------|------------------|-------|-------------------|-------------------------|
| Homesite | 1,307 | 95,191,890 | Homesite | 1,501 | 7,349,720 | Agricultural | 6 | 263,250 | Mineral | 0 | 0 | |
| Non Homesite | 143 | 15,878,450 | Non Homesite | 199 | 1,480,320 | Inventory | 0 | 0 | Personal | 110 | 24,481,670 | |
| New Homesite | 2 | 10,280 | New Homesite | 0 | 0 | Timber | 0 | 0 | New Personal | 0 | 0 | |
| New Non Hs | 1 | 1,108,060 | New Non Hs | 0 | 0 | | | | | | | |
| Impr Market | | 112,188,680 | (+) Land Market | | 8,830,040 | (+) Prod Market | | 263,250 | (+) Other | | 24,481,670 | (=) Total Market |
| | | | | | | | | | | | | 145,763,640 |

Loss

| Cap Loss | Count | Value | Productivity | Count | Prod Value | Prod Loss | |
|-----------------|-------|------------------|----------------------|-------|------------|----------------|-----------------------|
| General HS | 256 | 2,024,912 | Agricultural | 6 | 18,830 | 244,420 | |
| Circuit Breaker | 143 | 2,164,370 | Inventory | 0 | 0 | 0 | |
| | | | Timber | 0 | 0 | 0 | |
| | | | Timber78 | 0 | 0 | 0 | |
| Cap Loss | | 4,189,282 | (+) Prod Loss | | | 244,420 | (=) Total Loss |
| | | | | | | | 4,433,702 |

Deductions

| Homestead | Count | Value | Over 65 | Count | Value | Disabled | Count | Value | Assessed |
|----------------------|-------|------------------|------------------------|-------|------------------|-------------------------|-------|-------------------|-----------------------------|
| General | 0 | 0 | General | 0 | 0 | General | 0 | 0 | 141,329,938 |
| Frozen | 0 | 0 | Frozen | 0 | 0 | Frozen | 0 | 0 | |
| Local | 0 | 0 | Local | 0 | 0 | Local | 0 | 0 | |
| Local Frozen | 0 | 0 | Local Frozen | 0 | 0 | Local Frozen | 0 | 0 | |
| Local % | 0 | 0 | | | | | | | |
| Local % Fzn | 0 | 0 | | | | | | | |
| Total Hs | | 0 | (+) Total Os | | 0 | (+) Total Dis | | 0 | |
| Disabled Veteran | Count | Value | Miscellaneous | Count | Value | Const Exempt | Count | Value | |
| General | 18 | 200,000 | Abatements | 0 | 0 | General | 132 | 25,466,846 | |
| Frozen | 0 | 0 | Polution Control | 0 | 0 | Prorated | 1 | 59,786 | |
| 100% Homesite | 15 | 1,761,320 | Freeport | 1 | 1,546,947 | | | | |
| | | | Minimum Value | 11 | 11,500 | | | | |
| | | | Temp Disaster | 0 | 0 | | | | |
| | | | Other | 0 | 0 | | | | |
| Total Dis Vet | | 1,961,320 | (+) Total Other | | 1,558,447 | (+) Total Exempt | | 25,526,632 | (=) Total Deductions |
| | | | | | | | | | 29,046,399 |

Taxable / Tax

| | | | | | | | | | | |
|---------------------------|------|------------|-----------------------|------|------------|---------------------------|-------------|------------|----------------------------|-------------|
| New Frozen Taxable | 0 | (+) | Taxable Frozen | 0 | (+) | Taxable Non Frozen | 112,283,539 | (=) | Total Taxable | 112,283,539 |
| | | | | | | | | | Taxable Loss | -29 |
| | | | | | | | | | 2025 Rate Per \$100 | 0.00657814 |
| New Frozen Tax | 0.00 | (+) | Tax Frozen | 0.00 | (+) | Tax Non Frozen | 738,617.03 | (=) | Total Tax | 738,617.03 |

Additional Totals

| Miscellaneous | Count | Value | Natural Disaster | Value | Certifiable | Value |
|---------------|-------|------------|-----------------------|-------|-------------|-------------|
| Subj to Hs | 580 | 45,212,578 | Jan 1 Market | 0 | Market | 145,486,620 |
| New Taxable | 3 | 1,118,340 | Jan 1 Txbl | 0 | | |
| | | | Jan 1 Tax | 0.00 | | |
| Legal Acres | | 339.352 | Jan 1 Avg % | 0.000 | % Protested | 0.190% |
| Ag Acres | | 0.000 | Disaster Market | 0 | Taxable | 112,006,519 |
| Inv Acres | | 0.000 | Disaster Txbl | 0 | Tax | 736,794.75 |
| Tmb Acres | | 0.000 | Disaster Tax | 0.00 | | |
| | | | Disaster Avg % | 0.000 | | |
| Annexed | 2 | 59,900 | Est Recognizable Txbl | 0 | | |
| DeAnnexed | 0 | 0 | Est Recognizable Tax | 0.00 | | |

| Chapter 313 Value Limitation | Value |
|------------------------------|-------------|
| I&S Taxable | 112,283,539 |
| M&O Taxable | 112,283,539 |
| VLA Cap Loss | 0 |

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

12-WINTERS CITY (2025)

| PTD RECAP | Count | Market Value | Land | Special | Special Mkt | Building | New Homesite | Personal | Mineral | Exempt |
|-----------|-------|--------------|-----------|---------|-------------|-------------|--------------|------------|---------|------------|
| A1 | 1,066 | 68,567,300 | 4,574,340 | 0 | 0 | 63,992,960 | 3,640 | 0 | 0 | 176,790 |
| A2 | 44 | 1,751,390 | 219,470 | 0 | 0 | 1,531,920 | 0 | 0 | 0 | 0 |
| A - TOTAL | 1,110 | 70,318,690 | 4,793,810 | 0 | 0 | 65,524,880 | 3,640 | 0 | 0 | 176,790 |
| B1 | 14 | 4,027,390 | 170,880 | 0 | 0 | 3,856,510 | 0 | 0 | 0 | 3,492,390 |
| B2 | 29 | 2,230,330 | 167,570 | 0 | 0 | 2,062,760 | 0 | 0 | 0 | 0 |
| B - TOTAL | 43 | 6,257,720 | 338,450 | 0 | 0 | 5,919,270 | 0 | 0 | 0 | 3,492,390 |
| C1 | 269 | 1,062,970 | 1,061,080 | 0 | 0 | 1,890 | 0 | 0 | 0 | 129,630 |
| C2 | 15 | 54,280 | 54,280 | 0 | 0 | 0 | 0 | 0 | 0 | 21,720 |
| C3 | 2 | 3,660 | 3,660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C - TOTAL | 286 | 1,120,910 | 1,119,020 | 0 | 0 | 1,890 | 0 | 0 | 0 | 151,350 |
| D1 | 6 | 263,250 | 0 | 18,830 | 263,250 | 0 | 0 | 0 | 0 | 0 |
| D2 | 1 | 145,670 | 0 | 0 | 0 | 145,670 | 0 | 0 | 0 | 0 |
| D - TOTAL | 7 | 408,920 | 0 | 18,830 | 263,250 | 145,670 | 0 | 0 | 0 | 0 |
| E | 1 | 2,630 | 2,630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E1 | 1 | 34,420 | 460 | 0 | 0 | 33,960 | 0 | 0 | 0 | 0 |
| E3 | 2 | 63,830 | 33,380 | 0 | 0 | 30,450 | 0 | 0 | 0 | 0 |
| E4 | 1 | 16,480 | 16,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E - TOTAL | 5 | 117,360 | 52,950 | 0 | 0 | 64,410 | 0 | 0 | 0 | 0 |
| F1 | 235 | 40,413,300 | 1,939,530 | 0 | 0 | 38,473,770 | 1,108,060 | 0 | 0 | 23,010,980 |
| F2 | 29 | 3,850,130 | 543,480 | 0 | 0 | 1,861,500 | 0 | 1,445,150 | 0 | 0 |
| F - TOTAL | 264 | 44,263,430 | 2,483,010 | 0 | 0 | 40,335,270 | 1,108,060 | 1,445,150 | 0 | 23,010,980 |
| J2 | 1 | 2,318,670 | 0 | 0 | 0 | 0 | 0 | 2,318,670 | 0 | 0 |
| J3 | 4 | 2,900,680 | 13,150 | 0 | 0 | 2,300 | 0 | 2,885,230 | 0 | 0 |
| J4 | 5 | 671,260 | 5,490 | 0 | 0 | 20,370 | 0 | 645,400 | 0 | 0 |
| J7 | 3 | 646,650 | 0 | 0 | 0 | 0 | 0 | 646,650 | 0 | 0 |
| J - TOTAL | 13 | 6,537,260 | 18,640 | 0 | 0 | 22,670 | 0 | 6,495,950 | 0 | 0 |
| L1 | 85 | 11,907,460 | 0 | 0 | 0 | 0 | 0 | 11,907,460 | 0 | 108,900 |
| L2 | 14 | 4,633,110 | 0 | 0 | 0 | 0 | 0 | 4,633,110 | 0 | 0 |
| L - TOTAL | 99 | 16,540,570 | 0 | 0 | 0 | 0 | 0 | 16,540,570 | 0 | 108,900 |
| M1 | 6 | 167,980 | 0 | 0 | 0 | 167,980 | 0 | 0 | 0 | 0 |
| M2 | 1 | 6,640 | 0 | 0 | 0 | 6,640 | 6,640 | 0 | 0 | 0 |
| M - TOTAL | 7 | 174,620 | 0 | 0 | 0 | 174,620 | 6,640 | 0 | 0 | 0 |
| XU | 1 | 24,160 | 24,160 | 0 | 0 | 0 | 0 | 0 | 0 | 24,160 |
| X - TOTAL | 1 | 24,160 | 24,160 | 0 | 0 | 0 | 0 | 0 | 0 | 24,160 |
| PTD TOTAL | 1,835 | 145,763,640 | 8,830,040 | 18,830 | 263,250 | 112,188,680 | 1,118,340 | 24,481,670 | 0 | 26,964,570 |
| MIXED PTD | 3 | 35,080 | 8,640 | 3,500 | 23,210 | 3,230 | 0 | 0 | 0 | 0 |

12-WINTERS CITY (2025)**Acreage Breakdown by Jurisdiction**

Total D1 Acres 117

Total D1 Market 263,250

| | Total Qualified Acres | Total Market Value | Total Productivity Value |
|------------------------------|-----------------------|--------------------|--------------------------|
| Irrigated Cropland | 0 | 0 | 0 |
| Dryland Cropland | 33 | 74,110 | 11,010 |
| Barren / Wasteland | 0 | 0 | 0 |
| Orchards | 0 | 0 | 0 |
| Improved Pastureland | 78 | 176,535 | 7,307 |
| Native Pastureland | 6 | 12,605 | 513 |
| Wildlife Management | 0 | 0 | 0 |
| Timberland (at productivity) | 0 | 0 | 0 |
| Timberland (at 1978 market) | 0 | 0 | 0 |
| Transition to Timber | 0 | 0 | 0 |
| Timberland at Restricted Use | 0 | 0 | 0 |
| Other Agricultural Land | 0 | 0 | 0 |
| Total | 117 | 263,250 | 18,830 |

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF WINTERS

325-365-2339

Taxing Unit Name

Phone (area code and number)

310 S MAIN ST WINTERS, TX.

<https://www.cityofwinters.net/>

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

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 1. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 104,779,251 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 0 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 104,779,251 |
| 4. | Prior year total adopted tax rate. | \$ 0.657814 /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³ | \$ 0 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|----------------|
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 104,779,251 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 59,786</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 274,690</p> <p>C. Value loss. Add A and B. ⁶</p> | \$ 334,476 |
| 11. | Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p> | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 334,476 |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 104,444,775 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 687,052 |
| 16. | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ | \$ 40 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 687,092 |
| 18. | Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 112,006,519</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 112,006,519 |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. | \$ <u>0</u> |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>0</u> |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>112,006,519</u> |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ <u>0</u> |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ <u>1,118,340</u> |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ <u>1,118,340</u> |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ <u>110,888,179</u> |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.619626</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ _____ /\$100 |

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 28. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ <u>0.657814</u> /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>104,779,251</u> |

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 30. | Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$ 689,252 |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 40 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 40 E. Add Line 30 to 31D. | \$ 689,292 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 110,888,179 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.621609 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 38. | Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ <u>0.621609</u> /\$100 |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>119,848</u> B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0.108080</u> /\$100 C. Add Line 40B to Line 39. | \$ <u>0.729689</u> /\$100 |
| 41. | Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ <u>0.755228</u> /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| D41. | <p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0.000000 /\$100 |
| 42. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p> | \$ 0 |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 0 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate 0.00 %</p> <p>C. Enter the 2023 actual collection rate 0.00 %</p> <p>D. Enter the 2022 actual collection rate 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> | 0.00 % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 0 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 112,006,519 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.000000 /\$100 |
| 49. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48. | \$ 0.755228 /\$100 |
| D49. | <p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ 0.000000 /\$100 |

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.000000 /\$100 |

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|--------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 120,525 |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 112,006,519 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.107605 /\$100 |
| 55. | Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.619626 /\$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.619626 /\$100 |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.755228 /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.647623 /\$100 |

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|--------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ 0 |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 112,006,519 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0.000000 /\$100 |

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|--------------------|
| 62. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ 0.647623 /\$100 |

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|---|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.666563 /\$100 \$ 0.008748 /\$100 \$ 0.657815 /\$100 \$ 0.657814 /\$100 \$ 0.000001 /\$100 \$ 104,779,368 \$ 1 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.664435 /\$100 \$ 0.010381 /\$100 \$ 0.654054 /\$100 \$ 0.664360 /\$100 \$ -0.010306 /\$100 \$ 99,030,924 \$ 0 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.715818 /\$100 \$ 0.000000 /\$100 \$ 0.715818 /\$100 \$ 0.705444 /\$100 \$ 0.010374 /\$100 \$ 88,307,318 \$ 9,161 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 9,162 /\$100 |
| 67. | 2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100 | \$ 0.008179 /\$100 |
| 68. | Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ 0.655802 /\$100 |

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁵

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁶

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.621609 /\$100 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 112,006,519 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.446402 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.000000 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 1.068011 /\$100 |

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁷

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁸

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 74. | 2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.657814 /\$100 |
| 75. | Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.000000 /\$100 |
| 76. | Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.000000 /\$100 |
| 77. | Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 104,444,775 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 110,888,179 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰ | \$ 0.000000 /\$100 |

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ <u>0.655802</u> /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.619626 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.655802 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 1.068011 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵¹

**print
here** ➡

Susan Hallford

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)



To document City of Winters policies for financial decision-making, the Chief Financial Officer will maintain a comprehensive set of Financial Management Policy Statements. The purpose of these policies is to ensure that financial resources are available to meet the present and future needs of the citizens of Winters. These policies address the following:

REVENUES: Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

EXPENDITURES: Identify priority services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

FUND BALANCE/RETAINED EARNINGS: Maintain the fund balance or retained earnings of the various funds at levels sufficient to protect the City's creditworthiness and provide for emergency needs.

CAPITAL EXPENDITURES AND IMPROVEMENTS: Maintain a long-range capital improvement plan with annual updates. Annually review and monitor the state of the City's capital equipment and infrastructure, and set priorities for replacement and renovation based on needs and funding alternatives.

DEBT: Plan for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

INVESTMENTS: Invest the City's cash to ensure its safety, liquidity and optimum yield.

INTERGOVERNMENTAL RELATIONS: Coordinate efforts with other governmental agencies to achieve common objectives, share the cost on an equitable basis and support favorable legislation at the state and Federal level.

GRANTS: Seek, apply for and effectively administer Federal, state and foundation grants to support City projects.

ECONOMIC DEVELOPMENT: Initiate, promote and participate in economic development programs that create job opportunities and strengthen the local economy.

FISCAL MONITORING: Prepare and present regular financial reports that analyze, evaluate, and forecast the City's financial position and results of operations of the financial functions.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING: Comply with local, state and Federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

INTERNAL CONTROLS: Maintain an internal control system designed to provide reasonable assurance that City assets are safeguarded and to minimize the possibility of material errors in the City's financial records.

BUDGETING: Maintain systems and procedures for developing annual and five year budget plans for operating costs, capital expenditures and cash flow.

I. Revenues



Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect from unusual fluctuations in any one source due to changes in local economic conditions which adversely impact that source.

User Fees

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover all direct and indirect costs. 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.

Enterprise Fund User Fees

Utility rates and fees shall be set at levels sufficient to cover all utility operating expenditures, meet related debt obligations, fund capital improvements, and provide adequate levels of working capital in the Enterprise Funds. The City will not subsidize the Enterprise Funds from the General Fund.

Administrative Service Charges

The City shall establish a cost method to determine annually the administrative service charges due the General Fund from

Enterprise Funds for overhead and staff support. The Enterprise Funds shall pay the General Fund for all direct services rendered.

Tax Revenue

The City will maintain constant monitoring of local, area and state indicators to watch for potential changes from projected sales, franchise and occupancy tax revenues. Monthly, the City staff will report to the City Council actual and budgeted revenues from these taxes and any anticipated changes in the local economy and future revenues.

Other Revenues

The City shall seek additional sources of revenue or strive to leverage current revenue through grants, federal or state programs, or joint ventures (interlocal agreements or public/private partnerships) in order to reduce some of the dependence on tax revenues.

Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impact on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and avoid service reductions.

Revenue Collection and Administration

The City shall strive to maintain high collection rates of at least 95% for all revenues by keeping the revenue system as simple as



possible in order to facilitate payment. In addition, the City shall keep to a minimum all collection and administrative costs. The City shall pursue to the full extent allowed by state law delinquent taxpayers and others overdue in payment to the City.

Revenue Budget Adjustments

Revisions to budgeted revenues during the year shall be submitted to the City Council for approval.

II. Expenditures

Identify priority services, establish appropriate service levels and administer the expenditures of available resources to assure fiscal stability and the effective and efficient delivery of services.

Current Funding Basis

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as to not exceed current revenues plus the planned use of any fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance/Retained Earnings Policy Statement.)

Avoidance of Operating Deficit

The City shall take immediate corrective actions if at any time expenditure and revenue estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) in any fund is anticipated at year-end. Corrective actions can include expenditure reductions, fee increases, hiring freezes or City Council approved budget adjustments for use of fund balance with the Fund Balance/Retained Earnings Policy

Statement. Short-term loans/bonds or use of one-time revenue sources should be avoided as a means to balance the budget.

Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

Periodic Program Reviews

The City Manager/Administrator shall undertake periodic staff and third-party reviews of City Programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs which are determined to be ineffective and/or ineffective shall be reduced in scope or eliminated.

Staff shall follow the City Purchasing Policy and Procedure Statement and use competitive bidding and state contracts where appropriate to obtain the best possible price on goods and services. The City shall make every effort to utilize payment discounts offered by vendors.

Expense Budget Adjustments

New appropriations to a fund, transfers within a fund and transfers between funds, after the budget is approved shall be submitted to the City Council for approval.

Fund Balance/ Retained Earnings



Maintain the fund balance or retained earnings of the various funds at levels sufficient to protect the City's creditworthiness and provide for emergency needs.

General Fund Undesignated Fund Balance

The City shall strive to maintain the undesignated General Fund Balance at 15% of the current year budgeted operating expenditures. After completion of the annual audit, with City Council approval, any excess may be transferred to the Capital Projects Reserve Fund or Funds.

Retained Earnings of Other Funds

In the Enterprise Fund(s), the City shall strive to maintain retained earnings to provide sufficient liquid reserves for emergencies and revenue shortfalls. The goal for these reserves in the Enterprise Fund(s) will be 25% of the current year's budget for the operations and maintenance (total budget less debt service and capital expenditures) with at least 10% in unreserved cash. Any excess funds may be transferred, with City Council approval, to another Enterprise Fund or to the General Fund.)

Use of Fund Balance/Retained Earnings

Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Should such use reduce the balance below the appropriate level, restoration recommendations must accompany the request.

Debt Service Reserve Funds

The City shall maintain reserves in its Debt Service Reserve Funds to equal or exceed the reserve fund balances required by bond covenants.

III. Capital Expenditures and Improvements

Maintain a long-range capital improvement plan with annual updates. Annually review and monitor the state of the City's capital equipment and infrastructure, and set priorities for replacement and renovation based on needs and funding alternatives.

Capital Improvement Planning Program

The City shall prepare and maintain a long-range Capital Improvement Plan. Annually, the City will review the needs for capital improvements and equipment, infrastructure replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resources available. For every capital project, all operation, maintenance and replacement costs shall be fully costed. The first five years of this plan will become part of the overall operating and five-year budget.

Capital Improvement Fund

A Capital Improvement Fund(s) shall be maintained to accumulate proceeds from the sale of bonds for capital projects and designated transfers from the General Fund and the Enterprise Funds(s). These funds shall only be used to pay for large, non-routine and one-time expenditures such as land and building purchases, construction and maintenance projects with a 10-year life or more, capital equipment and vehicles with a 10-



year life or more, and technology improvements with a 5-year life. Expenditures from this Fund shall be used for protecting the health and safety of the citizens and employees, protecting the existing assets of the City, ensuring public access to City facilities and information, and promoting community- wide economic development.

Capital Expenditure Financing

The City will finance its capital requirements through funds from current revenues, from fund balance/retained earnings if allowed by the Fund Balance/Retained Earnings Policy, or through debt. Debt Financing includes bonds and other obligations permitted to be issued under Texas law.

Insurance Protection

The City shall maintain appropriate property and liability insurance coverage on its facilities and equipment, and in cooperation with its insurance carriers, shall conduct an effective safety program and loss prevention audits.

IV. Debt

Plan for debt financing that will provide needed capital equipment and infrastructure improvements while maintaining the impact of debt payments on current revenues.

Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law,

shall only be used to purchase capital assets that cannot be acquired from either current revenue or fund balance/retained earnings and to fund infrastructure improvements and additions. The useful life of the assets or project shall exceed the payout schedule of any debt the City assumes for that project.

Assumption of Additional Debt

The City shall not assume more-tax supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments.

Affordability Targets General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to assume new general-purpose debt beyond what it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditure. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to afford new debt as determined by the aforementioned standards.

Revenue Bonds



For the City to issue new revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question, shall be a minimum of 125% of the average annual debt service and 110% of the debt service or the year in which requirements are scheduled to be the greatest, but should be maintained at 150% of the maximum annual debt service for financial planning purposes. Annual adjustments to the City's rate structure will be considered as necessary to maintain a 150% coverage factor.

Debt Structure

The City shall normally issue bonds with a life of 15-20 years or less. The structure should provide level debt service. There shall be no debt structures which include increasing debt service levels in subsequent years, with the first and second year of a bond pay out schedule the exception. There shall be no "balloon" bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting no later than the second fiscal year after the bond issue.

Call Provisions

Call provisions for bond issues shall be made as short as possible and as flexible as market allows consistent with the lowest interest cost to the City.

Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. Full disclosure of operations and open lines of communications

shall be made to the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch, as recommended by the City's financial advisor.

Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

Debt Refunding

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 5% of the refunded maturities.

Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.

Lease/Purchase Agreements

Over the lifetime of a lease, the total cost to the City will generally be higher than purchasing the asset outright. As a result, the use of lease/purchase agreements and certificates of participation in the acquisition of vehicles, equipment and other



capital assets shall generally be avoided, particularly if smaller quantities of the capital asset can be purchased on a "pay-as-you-go" basis.

V. Investments

Invest the City's cash to ensure its safety, liquidity and optimum yield.

Cash Management Policy

Subject to approval by the City Council and the Investment Officers, the Chief Financial Officer and/or the City Finance Director are authorized and required to provide an Investment Policy and an Investment Strategy Statement governing the City's cash management and investment activities, and to institute and administer such specific procedures and criteria as may be necessary to ensure compliance with the City's cash management policy. Specifically, this policy mandates the following overall goals and objectives:

All aspects of cash management operations shall be designated to ensure the absolute safety and integrity of the City's financial assets.

Cash management activities shall be conducted in full compliance with prevailing local, state and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

Operating within appropriately established administrative and procedural guidelines, the City shall aggressively pursue optimum investment return, while controlling its related expenditures.

Therefore, cash management functions which involve outside financial consultants or institutions shall be conducted in the best interests of the City. In pursuit of these interests, the City will use competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

The City shall design and enforce written standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries, documentation and safekeeping requirements; philosophic and operational aspects of the investment function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets or procedural improvements.

Investments of the City, or of funds held in its possession in a fiduciary capacity shall be made with the exercise of that 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.

Investment Strategy



The City of Winters shall maintain a Consolidated Portfolio in which it shall pool its funds for investment purposes. The City's cash management program seeks to achieve three objectives in this order; safety of principal, adequate liquidity to meet daily cash needs, and a reasonable yield commensurate with the preservation of principal and liquidity. The following investment strategy has been designed to accomplish these objectives;

The City invest only in very creditworthy, highly liquid investments with maturities of one year or less, and in accordance with the Investment Policy and Chapter 2256 of the Government Code of the State of Texas, known as the "Public Funds Investment Act".

Interest Earnings

Interest earned from investments shall be distributed to the General, Enterprise, Capital Improvement or other City funds from which the investment money was provided, with the exception that interest earnings received on the investment of bond proceeds may be used for the project financed or used for paying the principal and interest due on the particular bond issue.

VI. Intergovernmental Regulations

Coordinate efforts with other governmental agencies to achieve common objectives, share the cost on an equitable basis, and support favorable legislation at the state and Federal level.

Interlocal Cooperation in Delivering Services

In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local

jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or Federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislatures that provide more funds for priority local programs.

VII. Grants

Seek, apply for and effectively administer Federal, state and foundation grants to support City projects.

Grant Guidelines

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by Department Heads and the City Council. The potential for incurring ongoing costs, including the assumption of support from local revenues for grant-funded positions, will be considered prior to applying for a grant.

Indirect Costs

The City shall strive to recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs of doing so which will significantly increase the effectiveness of the grant.



Grant Review

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. The City Administrator shall coordinate all grant applications and shall seek City Council approval prior to submission of a grant application. The City Administrator shall at the same time as the approval process appeal to the City Council for professional assistants in the grant writing process, if necessary. The City Administrator shall receive all pertinent information and necessary facts from the Department head requesting the grant. If there are cash match requirements, the source of funding shall be identified prior to application. A monthly status report of the grant applications shall be submitted to the City Council.

Grant Program Termination

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified and available.

VIII. Economic Development

Initiate, promote and participate in economic development programs that create job opportunities and strengthen the local economy.

Positive Business Environment

The City shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow, flourish and create jobs. The City

Council and City staff will be sensitive to the needs, concerns and issues facing local businesses.

Commitment to Business Expansion, Diversification and Job Creation

The City shall encourage and participate in economic development efforts to expand Fairfield's economy and tax base and to increase local employment. These efforts shall not only focus on newly developing areas but on the Downtown Business District, and other established sections of Winters where development can generate additional jobs and other economic benefits.

Tax Incentives

Tax incentives may include tax abatements, Freeport exemptions, tax increment financing, etc. The City shall develop a tax incentive policy to encourage commercial growth and development throughout Winters. The City shall use due caution in the analysis of any tax incentives used to encourage development. Factors considered in evaluating proposed incentives for development include the location of the project, its size, the number of temporary and permanent jobs created the costs and benefits for the City and its impact on Winters's economy. The City will annually review tax incentive contracts to ensure the community is receiving promised benefits, and the City Council may seek to modify or re-negotiate a contract if it is determined that the firm receiving the benefit has failed to keep its part of the agreement.

Increase Non-residential Share of Tax Base



The City's Economic Development Program shall seek to expand the non-residential share of the tax base through new and expanded businesses in order to decrease the tax burden of residential homeowners.

Coordinate Efforts with Other Jurisdictions

The City's Economic Development Program shall encourage close cooperation with other local jurisdictions, the Chamber of Commerce, the Industrial Development Corporation, Main Street and other agencies interested in promoting the economic well-being of this area.

Use of Other incentives

The City shall use Enterprise Zones as allowed by law to encourage business expansion. The City shall also coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

IX. Fiscal Monitoring

Prepare and present regular financial reports that analyze, evaluate and forecast the City's financial position and results of operations of the various funds.

Financial Status and Performance Reports

Monthly reports comparing revenues, expenditures, receivables, payables and budget status, such as but not limited to:

- Monthly Financial Report
- Monthly Budget Comparison Report
- Monthly Fund Balance Summary Report

- Monthly Pooled Cash Report
- Monthly Trial Balance
- Utilities Aging Report
- Utilities Consumption Summary Report
- Utilities Usage/Loss Report
- Utilities GL Reconciliation Report

Other reports as necessary noting the status of fund balances including dollar amounts and percentages, and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Administrator.

Three-year Forecast of Revenues and Expenditures

A three-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year. Nothing shall prohibit the City Administrator or the City Council to expand forecasts beyond the aforementioned three-year period.

Monthly Status Report on Capital Projects

A summary report on the contracts awarded, capital projects completed and the status of the City's various capital programs will be prepared monthly, by the appropriate Department Head and presented to the City Council.

Compliance with Council Policy Statements



The Financial Management Policy will be reviewed annually by the City Administrator and the City Council and updated, revised or refined as deemed necessary.

X. Financial Consultants

As needed, employ the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.

Advisors

Advisors may include but not limited to investments, debt administration, rate setting, financial accounting systems, program evaluation, and financial impact modeling.

Selection

Advisors shall be selected using objectives questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and competitive fees.

XI. Accounting, Auditing, and Financial Reporting

To comply with prevailing local, state, and Federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

Conformance to Accounting Principles

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants,

(AICPA), and the Government Finance Officers Association (GFOA).

Citizens Reporting

In addition to issuing a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP, the City may choose to supplement its CAFR with a summary report designed to assist those citizens who need or desire a less detailed overview of the City's financial activities. This report, if chosen, should be issued no later than six months after the close of the fiscal year.

Annually the City shall select an independent firm of Certified Public Accountants to perform an annual audit of the financial statements of the City. Nothing in this section shall prevent the City Administrator and the City Council from requesting proposals from other firms.

XII. Internal Controls

Maintain an internal control system designed to provide reasonable assurance that City assets are safeguarded and to minimize the possibility of material errors in the City's financial records.

Proper Authorizations

Procedures shall be designated, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

Separation of Duties



Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

Proper Recording

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports are timely, accurate and complete.

Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established and proper valuation of recorded amounts. Staff will prepare a rotating schedule of internal audit reviews and report findings to the City Administrator.

Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

XIII. Budgeting

Maintain systems and procedures for developing annual budget plans for operating costs, capital expenditures and cash flow.

Financial Systems

The financial system used by the City shall be designed to facilitate both the budget planning process and documentation for the upcoming year, current year measure of actual to budgeted plan.

Budget Report

The City Administrator will prepare the final budget report so that it communicates clearly all details of the budget plan as a policy document, operations guide and financial plan, and meets the disclosure requirements of the GFOA.

Interim Budget Reporting

Monthly budget reporting will be timely, as accurate as possible, and in sufficient detail to provide a basis for management review of the results of each Department heads operations, trends in revenues and expenditures, and compliance with interim and annual targets. Monthly reports will be provided to all Department Heads. The City Administrator will meet with each Department Head monthly for review and planning for the remainder of the year.

Long Range Planning

In addition to the annual budget, Department Heads will maintain a long-range plan of at least three years of operations, capital expenditures and cash flow. This plan will be updated

2025-2026 Budget



Financial Management Policy

annually prior to the budget process so that trends, major programs and financing needs can be identified.



It is the policy of The City of Winters that the administration of its funds and the investment of those funds shall be handled at its highest public trust. Investments shall be made in a manner which will provide the highest investment return with (the maximum security while meeting the daily cash flow needs of the City and conforming to all applicable state and local statutes governing the investment of public funds. The receipt of a market rate return would be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with the Texas Public Funds Investment Act. The earnings from investments would be used in a manner that best serves the public trust and interest of the City and meet the provisions of the Local Government Code.

II. SCOPE

This investment policy applies to all the financial assets of the City. The City maintains two funds (General Fund and Enterprise Fund) which are accounted for in the Annual Budget.

III. PRUDENCE

Investments shall be made with judgement 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.

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in

accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

IV. OBJECTIVES AND STRATEGY

It is the policy of the City that all funds shall be managed and invested with these primacy objectives, listed in order of their priority: Safety, Liquidity, Diversification, and Yield.

Safety of Principal

Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

Diversification

Diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable the City to meet all requirements which might be reasonably anticipated.



Return on Investment

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints and the cash characteristics.

V. DELEGATION OF INVESTMENT AUTHORITY

The City Secretary, acting on behalf of the Council, is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The City Secretary is responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

VI. ETHICS AND CONFLICTS OF INTEREST

If the investment officer has a personal business relationship with an entity - or is related within the second degree by affinity or consanguinity to an individual - seeking to sell an investment to the City, the investment officer must file a statement disclosing that personal business interest - or relationship - with the Texas Ethics Commission and the Council.

VII. AUTHORIZED INVESTMENTS

The City is empowered by statute and policy to invest in the following types of securities.

A. Fully insured or collateralized certificates of deposit from a bank domiciled in the State of Texas not to exceed one year to the stated maturity;

B. Texas Local Government Investment Pools as defined by the Public Funds Investment Act The weighted average maturity of a maximum ninety (90) days, with the maximum maturity for any individual security in the portfolio not exceeding thirteen (13) months.

C. Obligations of the United States, its agencies or instrumentalities.

D. If additional types of securities are approved for investment by public funds by state statutes, they will not be eligible for investment by the City until this policy has been amended and the amended version approved by the Council.

VIII. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

A written copy of this investment policy shall be presented to any person seeking to sell to the City an authorized investment the registered principal of the business organization seeking to sell an authorized investment shall execute a written instrument substantially to the effect the registered principal has:

(1) received and thoroughly reviewed the investment policy of the City; and

(2) acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of the investment transactions conducted between the City and the organization. The investment officer may not buy securities from a person who



has not delivered to the City an instrument in substantially the form provided above.

IX. PERFORMANCE EVALUATION AND REPORTING

The Investment Officer shall submit quarterly reports to the Council which shall contain sufficient information to permit an informed outside reader to evaluate the performance of the investment program. At a minimum, this report shall contain:

Beginning and ending market value of the portfolio by market sector and total portfolio,

Beginning and ending carrying (Book) value of the portfolio by market sector and total portfolio.

Transactions which change market and book value, detailed reporting on each asset (book, market, and maturity dates at a minimum).

Overall current yield of the portfolio.

Overall weighted average maturity of the portfolio, and maximum maturities in the portfolio.

The report will be prepared and signed by the investment officer.

X. AUDIT CONTROL

The City, in conjunction with its annual financial audit, shall perform a compliance audit of management controls on investments and adherence to the entity's established investment policies.

XI INVESTMENT POLICY ADOPTION BY THE CITY

The City's investment policy shall be adopted by the Council. The policy shall be reviewed on an annual basis by the Council.

XII. AMENDMENT

In the event State law changes and the City cannot invest in the investments described in this policy, this policy shall automatically be conformed to existing law.



These policies and procedures have been established with the intent of reinforcing the City of Winters's mission. They are written to facilitate and regulate the services of the procurement cycle in the friendliest, efficient, fair, honest, and competent manner with quality and forethought.

Purchasing Principles

Purpose of These Policies

The City Council and the City Administrator intends these policies to:

- Ensure that the City of Winters acquires, stores, disburses, utilizes and disposes of goods and services uniformly and economically;
- Help all departments understand and use established purchasing procedures and abide by applicable state laws; and
- Assist all departments in procurement needs.

Responsibilities of Employees

The City of Winters wants to promote and protect its government integrity. Public employees must therefore, discharge their duties impartially to assure fair, competitive access to City procurement. Moreover, the City's officers and employees shall conduct themselves in a way that fosters public confidence in the integrity of the City of Winters.

Direct City of Winters employees are responsible for purchasing of goods and services and shall;

- Purchase the proper goods and services to suit the City's needs;
- Get the best possible price for the goods and services;
- Have the goods and services available when and where they are needed;
- Assure a continuing supply of needed goods and services;
- Facilitate cooperation with other government units;
- Guard against misappropriation of funds;
- Maximize competition from responsible bidders;
- Safeguard public funds and receive the best value for the public dollar;
- Never use public funds to enrich elected officials or City employees; and
- Never make purchases for personal use in the City's name.

Responsibilities of The Purchasing Department/Agent

The Purchasing Department/Agent will audit purchases and sales made by the employees of the City under these policies. The Purchasing Department/ Agent should ensure that city employees;

- Properly authorize all transactions;
- Follow the established procurement and disposition procedures;
- Follow competitive bidding and purchasing statutes;
- Stay within the limits of the budget;

Receive and record materials, supplies, services and capital assets in the appropriate manner; and conduct operations in an efficient manner.



Purchasing process General Authority

The City has attempted to incorporate local, state and federal laws into the policy. The City however, does not warrant that these policies include all such applicable law. In the event of a conflict Chapter 252 of the Texas Local Government Code shall prevail where applicable.

Purchases less than \$50

Purchases of less than \$50 can be made by Department Heads or designees. These purchases can be made without a purchase order.

Purchases of \$50 to \$1,000

Purchases over \$50 up to \$1,000 may be made with a purchase order. The purchase order is obtained through the Administration department. Department heads and/or designees must contact the Administration department for a Purchase Order number before finalizing the purchase. Once the item is purchased, all receipts and invoices must be If no purchase order is obtained, the employee may be subject to disciplinary measures.

Purchases from \$1,000 to \$5,000

Purchases from \$1,000 to \$5,000 will require City Administrator or designee approval. The Department Head must document at least three (3) quotes in writing and attach each to the purchase request prior to the purchase order being issued. The City

Administrator will authorize issuance of the purchase order when proper authorization is obtained.

Purchases over \$5,000

Purchases over \$5,000 require City Council approval. The Department Head must document at least three (3) quotes in writing and attach each to the purchase request prior to the purchase order being issued. The Department Head and the City Administrator will prepare the necessary documents for presentation to the City Council.

Purchases more than \$5,000 may qualify under GASB 34 as a Capital Asset and will require additional tracking and subsequent coding and inventory tagging. Consult Administrative Policy #96, Capital Assets, for further guidelines.

For an emergency purchase, the Department Head shall follow the guidelines as described in Section 4, "When Competitive Bids are not Required".

Purchases for \$50,000 or More

The City Council must approve in advance all expenditures for \$50,000 or more. The City Administration must formally advertise for bids and award the bid to the lowest responsible bidder or the bidder that provides the best value to the City of Winters. (Chapter 252.021 Texas Local Government Code)

The Department Head shall prepare the initial request for purchase by preparing the specifications for the goods and services to be purchased. The Department Head and the City



Administrator will prepare the necessary documents for presentation to the City Council.

The Purchasing Department/ Agent will be responsible for vendor solicitation and legal advertisements before bid opening, and vendors' notification after the bids are considered and approved by the City Council. Such goods and services may be acquired by the issuance of a Purchase Order or execution of a Contract.

General Purchasing Provisions

General Rules Applicable to all Contracts

The Purchasing Department/Agent will help user departments clear non-restrictive bid specifications. The Purchasing Department/ Agent will keep bids and related information according to the City's Records Management Program.

The Department Head shall charge a purchase to the appropriate account number and only if the account contains available budgeted funds. No City employee should knowingly make or authorize any separate, sequential or component purchase to avoid the City's purchasing limit.

Change Orders

For change orders to original contracts \$1,000 or more but less than \$5,000, City Employees shall follow these guidelines:

The Department Head shall not, without the City Administrator's prior approval, authorize an increase in the original contract amount if the increase will raise the contract over \$5,000. If the increase is more than 10% of the original amount but the total contract still does not exceed \$5,000, the Department Head must attach a memorandum to the quotation form explaining the reason for the increase.

For change orders to original contracts \$5,000 or more but less than \$50,000, City employees shall follow these guidelines:

The Department Head shall not, without the City Council's approval, authorize an increase in the original contract amount if the increase will raise the contract to over \$50,000. If the increase is 25% or less of the original amount but the total contract still does not exceed \$50,000, the Department Head must attach a memorandum to the purchase order requesting approval from the City Administrator for the increase.

For change orders to original contracts of \$50,000 or more, city employees shall follow these guidelines:

If a change order involves a decrease or an increase of 25% or less in the contract price, and not more than \$50,000, the City Council authorizes the City Administrator to approve the change orders. The City Administrator may not decrease the original contract price under this section by more than 25% without the consent of the contractor.

If changes in plans or specifications are necessary after a contractor has begun the performance of the contract or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the City Council must approve change orders that



exceed the City Administrator's authority. (Texas Local Government Code 252.048)

Tie Breakers

When two or more vendors submit identical bids:

If only one vendor is a resident of the City, the City will accept the bid from the local vendor.

If two or more vendors are residents of none are residents, then lots must be cast. If the bid price is less than \$5,000, the Purchasing Department/Agent will supervise casting. Otherwise, the City Administrator will supervise casting the lots. (Texas Local Government Code 271.901)

Consideration of Location of Bidder's principal Place of Business

In purchasing under this title any real property or personal property that is not affixed to real property, if a local government receives one or more bids from a bidder whose principal place of business is in the local government and whose bid is within three percent of the lowest bid price received by the local government from a bidder who is no a resident of the local government, the local government may enter into a contract with:

The lowest bidder; or

The bidder whose principal place of business is in the local government area if the governing body of the local government determines, in writing, that the local bidder offers the local government the best combination of contract price and additional economic development opportunities for the local government created by the contract award, including the employment of residents of the local government and increased tax revenue to the local government.

This section does not prohibit a local government from rejecting all bids. (Texas Local Government Code 271.905)

Preference for Recycled Products

The City encourages the use of recycled products that mat be recycled or reused. The City will regularly review procurements for the purchase of goods, supplies, equipment and materials to:

Eliminate procedures and specifications that explicitly discriminate against products made of recycled materials;

Encourage the use of products made of recycled materials, and Ensure to the maximum extent economically feasible that the entity purchases products that may be recycled when they have served their intended use. (Texas Health and Safety Code 361.426)

Contracts

Annual Contracts

The City may use an annual contract to obtain goods and services as the City needs them from a chosen vendor at a fixed price for a specified time. These contracts eliminate the necessity of obtaining quotes each time they are needed. Annual contracts require a purchase order and approval from the City Council.

Legal Review Required



The City shall send to the City Attorney/Financial Advisor, for review and approval, all contracts over \$50,000 both before bidding and again before execution.

Contracts Requiring Issuance of Debt, Certificates of Obligation or Lease-Purchase Agreements

If the City Administrator intends to finance a contract for goods or services through issuance of bonds, debt, certificates of obligation (CO), certificates of participation, tax anticipation notes, lease- purchase agreements, or any other means, then the City Administrator must, before soliciting bids, receive approval from the City Attorney/Financial Advisor and City Council for such financial arrangements. City Council must approve by ordinance the publication of notice for bids for any goods or service financed by CO. (Texas Local Government Code Chapter 252.050 and Chapter 271)

Construction Projects

- If the contract is for construction of public works, the Department Head shall:
- Prepare plans and specifications along with bidding and contract documents.
- The proposed specifications shall include workers compensation requirements. (Texas Labor Code 406.096)
- If the proposed project includes excavation work, then the proposed specifications shall include excavation requirements and pay items. (Texas Health and Safety Code 756.096)

- The proposed specifications shall include bonding requirements (Texas Local Government Code 252.044)
- The proposed specifications shall include prevailing wage rates. (Texas Government Code Chapter 2258.)
- Deliver to City Administration a request to advertise bids a least fifteen working days before the requested date of bid opening.
- Furnish to the City Administration all blue-line plans required for bidding the project.
- Furnish to City Administration a set of the proposed Contract Documents and Specifications. The Purchasing Department/agent will run copies for the bid process.
- Furnish to City Administration a bid tabulation sheet for each project.
- Check references and recommend an action in writing to the City Administration.
- Be responsible for designing the proposed project and answering all questions from prospective bidders related to technical specifications.
- Forward all addendums to City Administration before the bid opening.
- Be responsible for contract administration including notice of award, contract signing, appropriate bonding, notice to proceed, and general contract administration.

The Department Head shall forward all approved contracts over \$15,000 to the City Secretary with a copy of the contract to City Administration.

The Department Head and City Administration may, through the procurement process, select and allow the City Engineer to administer some or all of the above

**City Administration shall:**

- Place notice in the paper, contact bidders, distribute bid documents and plans, distribute addendums, keep bidders list current, open bids, tabulate and check bids and furnish a corrected tab sheet to the responsible department. If the estimated cost of the project exceeds \$50,000, the Purchasing Department/agent may advertise the bids in state and national publications in addition to further notices.
- Place on the City Council agenda along with purchasing recommendations for award.
- Notify the Department Head of the City Council action.
- Return all documents to the Department Head for use in contract signing. (Texas Local Government Code 252.044 and Texas Government Code Chapter 2253.)

IV. When competitive bids are not required

The City does not require competitive bids for contracts for any of the following goods and services. Such goods and services may be acquired by issuance of a purchase order or execution of a contract.

High Technology Procurement

The City may use a Request for Proposal (RFP) to procure high technology products and services. RFP's are similar to competitive bids. The Department Head must receive prior approval from City Administration to use a Request for Proposal. The department user should write specifications using performance standards rather than a description of the goods

and services. The specification should also list the factors by which the City will judge the proposal, and the weight to be given to each factor. Vendors submit proposals of their own design for a system to satisfy the requirement set forth in the proposals. Proposals may incorporate entirely different hardware or services to accomplish the same performance. After the City receives the proposals, the Depart Head/Department Head may enter into negotiations with as many vendors as have submitted feasible proposals for each vendor. (Texas Local Government Code 252.001 (4) and 252.021 (c)).

Emergency Situations

An emergency is an unforeseen situation that adversely and unduly affects the life, health, or convenience of the citizens of Winters; or; a circumstance that would cause a loss to the City (such as an inordinate amount of down time) In an emergency, and the absence of the Purchasing Agent, the Department Head/Department Head is empowered to make the necessary purchase, while attempting to notify the City Administrator, the Mayor and/or the Mayor Pro Tem of the situation.

If the cost is greater than \$1,000 but less than \$5,000, an explanation shall be included on the quotation form. If the cost is \$5,000 or more, the Department Head/Department Head shall send a confirming requisition, including a brief explanation of the purchase, and invoices to City Administration as soon as possible. City Administration will then assign a purchase order number and advise the user department to forward that number to the appropriate vendor. City Administration will report all emergency purchase of more than \$5,000 to the City Council as they occur. (Texas Local Government Code 252.022 (1), (2) & (3).)



Personal Services

Personal services include, but are not limited to, office machine maintenance, equipment rental services, janitorial services, pest control, travel services, subscription services, testing services, and some automotive repairs. City Administration will maintain a list of personal services providers. The Department Head/ shall submit any purchase categorized as a personal service to City Administration for review. Personal services contracts may be bid at the discretion of the City. (Texas Government Code 2171.052)

Professional Services

Professional services means services within the scope of the practice, as defined by state law, of accounting, architecture, land surveying, medicine, optometry, professional engineering, or real estate appraisers. The City may not select a provider of professional services or a group or association of providers or award a contract for the services based on competitive bids submitted for the contract or for the services, but shall make selection and award:

since demonstrated competence and qualifications to perform the services; and (2) for a fair and reasonable price.

The professional fees under the contract: (1) must be consistent with and not higher than the recommended practices and fees published by the applicable professional associations; and (2) may not exceed any maximum provided by law.

(Texas Government Code 2254.002 and 2254.003.)

The City, acting by its City Administrator and by consent of the City Council, through advice by the appropriate Department

Head shall first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications, and attempt to negotiate with that provider a contract at a fair and reasonable price.

If the City cannot negotiate a satisfactory contract with the most highly qualified provider, then City shall formally end negotiations with that provider, select the next most highly qualified provider and attempt to negotiate a contract with that provider at a fair and reasonable price.

The process will continue until the City enters into a contract. The City Administrator and/or a designated Department Head will execute contracts for the City.

Work That Is Performed And Paid For By The Day As The Work Progresses

If the City hires a contractor for a project on a daily basis and pays for work daily as the work progresses, the procurement of services is exempted from the competitive bidding requirement, provided however that the goods and services shall not exceed the limits established in prior parameters established in this policy. No employee shall knowingly procure goods and services on a daily basis to avoid the competitive bidding process.

Purchase of Land or Right-Of-Way

The purchase of land or right-of-way is exempt from the competitive bidding requirements.

Single or One Source Items



Items available from only one source including:

- Patents, copyrights, secret process, or natural monopolies;
- Films, manuscripts, or books;
- Electricity, gas, water, and other utility services;
- Captive replacement parts or components for equipment;
- Books, papers, and other library materials for a public library that are available only from the person holding exclusive distribution rights to the merchandise;
- Management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significantly financial or other benefits.

The Purchasing Department will report monthly to the City Council, all one source contracts over \$3,000 made under this exception, with the exception of electricity, gas, water, and other utilities.

Services Performed by Blind or Severely Disabled Persons

The competitive bidding provisions do not apply to the purchase of goods or services that blind, visually impaired, or severely disabled persons make or provide.

City Administration will report monthly to the City Council, all one source contracts over \$5,000 made under this exception.

Developer Participation Contracts

The City Council must approve Developer Participation Contracts over \$5,000 in advance. (Texas Local Government Code 212.071.)

Interlocal Contracts

The City Council must approve interlocal contracts with other political subdivisions of this state, a state agency of this state or an entity of the federal government administered by a regional planning commission.
(Texas Government Code Chapter 791.)

Cooperative Purchasing

The City may purchase items through programs such as the H-GAC Cooperative Purchasing Program, Texas SmartBuy, Texas Department of Information Resources and BuyBoard. Departments shall present their requests to City Administration for items to be purchased. City Administration will review contracts for these items. City Administration will prepare a memorandum for City Council's approval. And after approval, prepare the appropriate documentation for a purchase order.

The authorization for State Purchasing, General Services Commission Purchasing Program, and Cooperative Purchasing Programs.

The State Purchasing and General Services Commission and other cooperative purchasing programs have established programs by which they perform purchasing services for local governments.



These services include: a) the extension of state contracts price to participating local governments when the Commission considers it feasible; b) solicitation of bids on items desired by local governments if the solicitation is considered feasible by the Commission and is desired by the local government; and c) provision of information and technical assistance to local governments about the purchasing program.

The Commissions may charge the City an amount not to exceed the actual cost incurred by the Commission in providing purchasing services to the City under the program. The Commissions may adopt rules and procedures necessary to administer the purchasing program.

The City shall adopt a Resolution allowing participation in these purchasing programs. Any item purchased under these contracts satisfies any state law requiring the City to seek competitive bids for the purchase of the items. Department Heads and Department Heads shall present their requests to the Purchasing Department/ Agent for items to be purchased. The Purchasing Department/ Agent will perform the necessary research to verify if items are offered through these contracts. The Purchasing Department/Agent will prepare appropriate documentation for purchase orders as needed. The Department Head/Department Head will receive paperwork supporting the purchase. The Authorization for payment shall include the appropriate signatures and include contract numbers. (Texas Local Government Code 271.083)

Automated Information Systems (AIS).

AIS includes: a) computers on which information is automated: b) service related to the automation of the system, including

computer software or the computers; and c) a telecommunications apparatus or device that services as a component of a voice, data, or video communications network for transmitting, switching, multiplexing, modulating, amplifying, or receiving signals on the network.

City departments may purchase AIS using the state catalogue purchase method or a request for proposal.

State Catalogue Purchase - A vendor designated by the Department of Information Resources as a qualified information systems vendor publishes and maintains a catalogue. The vendor revises the catalogue as necessary to include price changes or the availability of goods or services and forwards to the Commission and all eligible purchasers a copy of each revised catalogue. The City may purchase items through these catalogues without further competitive bid procedures.

Departments purchasing items through these catalogues shall use the appropriate purchasing procedure dictated by the dollar amount of the purchase and process a purchase order or quotation form. A copy of the vendor's letter from the Department of Information Resources authorizing them as a qualified information systems vendor must be attached.

Authorization for payment shall include the appropriate signatures and proof that the item is eligible for purchase through the state catalogue.

Media Advertising

A purchase order or quotation form is not required for advertising in the City Official Public Newspaper(s). The invoice



is authorized for Payment by the Supervisor and Department Head of the user department and forwarded to City Administration. (Texas Government Code 2051.041)

V. Disposal of city property

Sometimes City property may outlive its usefulness and become unserviceable or obsolete. Before a department removes any property from service, the Department Head shall first determine if it can be transferred to another department for continued service. If it is found that the property is no longer serviceable to the City, the Department Head shall request that the City dispose of the item: The User department is required to complete a disposal/auction memo.

When City Administration receives written notification that City property is in need of disposal, City Administration will assume possession until final disposal.

Items may be disposed of in one of the following methods:

- Public auction;
- Trade-in on new equipment;
- Sealed bids;
- Scrap material, taken to recycling center by user department;
- Destruction as unsalvageable; or
- Negotiated price by City Council.

In addition to the methods of disposal as listed above, the City may contract to convey property either to another governmental entity or a non-profit corporation providing that such entity or corporation agrees to use such equipment for public purposes.

The condition of the salvage or surplus market will dictate the most advantageous method of disposal.

Auction Procedures

This process may be generally used to dispose of non-asset materials and equipment and having an estimated value of under \$1,000, including but not limited to mowing equipment, small tools, office equipment and furniture and scrap.

Departments having property to be disposed of need to complete documentation with a complete description including serial and model numbers. The form must include the Department Head's signature. The Department Head shall take documentation to the City Administrator for disposition.

The City Administrator shall establish a time and place for the auction to be held. Payment from the successful bidder shall be in the form of a Cashier's Check made payable to the City of Winters.

The City Administrator has the flexibility to establish other rules and procedures to ensure the prompt and economical disposal of the property.

The City Administrator shall formally report any and all property disposals to the City Council monthly or as they occur.

Sealed Bid Procedure

This process may be generally use to dispose of the materials and equipment that has been previously classified as an asset,



including but not limited to vehicles, right- of-way maintenance equipment and machinery, storage tanks, portable buildings and surplus building and construction materials.

Departments having assets to be disposed of shall complete a complete description including model, serial number, VIN, license plate numbers, year of purchase and the disposal reason. The form must include the Department Head/ signature.

The Department Head shall take the property and the documentation to the City Administrator for disposition. The City Administrator shall place the items on the next regularly scheduled agenda for authorization.

Once authorization has been obtained the City Administrator shall advertise and solicit for "Sealed Bids" through the local media. Payment from the successful bidder shall be in the form of a Cashier's Check made payable to the City of Winters. The City Administrator has the flexibility to establish other rules and procedures to ensure the prompt and economical disposal of the property.

**A**

Accounts Payable – A liability account reflecting amount of open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable – An asset account reflecting amounts owing to open accounts from private persons or organizations for goods or services furnished by a government.

Accrual Accounting – Recognition of the financial effects of transactions, events and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

Ad Valorem – Latin for “value of.” Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.

Amortization – Payment of principal plus interest over a fixed period of time.

Appropriation – A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligation for designated purposes.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

B

Balance Sheet – The basic financial statement, which discloses the assets, liabilities and equities of an entity at a specific date in

conformity with Generally Accepted Accounting Principles (GAAP).

Balanced Budget – Annual financial plan in which expenses do not exceed revenues and carry-over fund balance.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s).

Budget – A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

C

Capital Expenditures – Purchases which result in the acquisition of or addition to fixed assets which cost more than \$5,000 and have an expected useful life greater than one year.

Certificates of Obligation (CO) – A written promise to pay a specified sum of money, like a bond. However, a certificate of obligation does not have to be passed by the voters unless five percent of all qualified voters sign a petition requesting the CO to be put before the voters.

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

Current Assets – Those assets which are available or can be made readily available to finance current operations or to pay



current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments and taxes receivable which will be collected within one year.

Current Liabilities – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Taxes - Taxes levied and becoming due within one year.

D

Delinquent Taxes – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

Depreciation – Decrease in the value of assets (equipment, vehicles, buildings, etc.) due to the passage of one period of the useful life of the assets.

E

Encumbrances – Commitments related to unperformed contracts for goods and services used in budgeting.

Encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Encumbrances lapse at year's end unless the associated budget is re-appropriated by Council in the following fiscal year.

Exempt – Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time-off, as partial

compensation for overtime hours worked, may be allowed by the respective department head.

Expenditures – Decreases in net financial resources.

Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

F

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which the government determines its financial position and the results of its operations. The City's Fiscal Year begins October 1 and ends the following September 30.

Full-Time Equivalent (FTE) - a measurement of staffing. One FTE is a 40-hours per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be one-half a FTE.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment and assets of an intangible nature such as water rights.

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

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances, and



charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The difference between governmental fund assets and liabilities, also referred to as fund equity.

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

G

Government Accounting Standards Board (GASB) - an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

General Obligation (GO) Bonds – Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

Governmental Funds – Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities of the governmental functions are accounted for through governmental funds (General, Special Revenue, Capital Projects, Permanent and Debt Service Funds).

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

I

Infrastructure - The physical assets of the City (streets, water, sewer, treatment plants, and public buildings).

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

L

Levy - To impose taxes for the support of City activities.

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

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

M

Maintenance – The upkeep of physical properties in condition for use of occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Accounting – Accounting system in which revenues are recognized and recorded in the accounts when they are measurable, available and collectible in the fiscal year.

**N**

Non-Exempt – Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

O

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

P

Property Tax - Property taxes are levied on real property according to the property's valuation and the tax rate. Also known as ad valorem taxes.

R

Revenues – Funds received for services rendered, fines assessed, taxes levied and interest/rental income earned from private and public sources.

Revenue Bonds - This type of bond is backed only by revenues from a specific enterprise or project.

S

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Supplies – A cost category for minor items (individually priced at less than \$3,000) required by departments to conduct their operations.

T

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

TIF - Acronym for Tax Increment Financing. This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

W



Working Capital – The amount of current assets which exceeds current liabilities less inventory and special reserves in particular funds.