



The City of Bruceville-Eddy Rising into the Future

144 Wilcox Drive
Eddy, Texas 76524

www.bruceville-eddy.us

Phone: (254) 859-5964
Fax: (254) 859-5779

**Regular City Council Meeting
March 26, 2026, 6:00 p.m.**

**Meetings are available to watch on our YouTube Channel:
Search for "The City of Bruceville-Eddy" and click the subscribe button.**

Please mute your phones and computers to avoid any interference during the meeting

1. Call to Order - Mayor Owens

- a) Greetings
- b) Invocation
- c) Pledge of Allegiance
- d) Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.
- e) Roll Call

2. Community Announcements

3. Citizen Presentations

The City Council welcomes public comments at this point on items **not** specifically listed on the agenda. Speakers must sign up before the meeting begins. Speakers are limited to five (5) minutes each. The Council cannot respond to matters not listed on the agenda until a future meeting.

4. Oath of Office

Chief Michael Dorsey will formally administer the Oath of Office to our newest Police Officer Robert Childress.

5. Open Public Hearing – Zoning change from Single Family Dwelling District-1 to General Business: Evergreen
Council to hear public comments pertaining to an owner/agent initiated zoning change on property ID 104521, containing 0.2531 acres, and further described as being located within the City limits of Bruceville-Eddy.

6. Close Public Hearing – Zoning change from Single Family Dwelling District-1 to General Business: Evergreen

7. Zoning change from Single Family Dwelling District-1 to General Business: Evergreen

Council to discuss, consider, and possibly take action to approve Ordinance O 03-26-26-1; changing the zoning classification on property ID 104521, containing 0.2531 acres; and further described as being located within the City limits of Bruceville-Eddy; and amending the official Zoning Map of the City of Bruceville-Eddy, McLennan County, Texas to rightly reflect said changes.

8. Open Public Hearing – Zoning change from Light Industrial to Single Family Dwelling District-1: Hungry Hill
Council to hear public comments pertaining to an owner/agent initiated zoning change on property located at 229 Hungry Hill, containing four lots totaling 1.9771 acres, and further described as being located within the City limits of Bruceville-Eddy.



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- 9. Close Public Hearing – Zoning change from Light Industrial to Single Family Dwelling District-1: Hungry Hill**
- 10. Zoning change from Light Industrial to Single Family Dwelling District-1: Hungry Hill**
Council to discuss, consider, and possibly take action to approve Ordinance O 03-26-26-2; changing the zoning classification on property located at 229 Hungry Hill, containing four lots totaling 1.9771 acres, and further described as being located within the City limits of Bruceville-Eddy; and amending the official Zoning Map of the City of Bruceville-Eddy, McLennan County, Texas to rightly reflect said changes.
- 11. Open Public Hearing – Conditional Use Permit for a Manufactured Home: 229 Hungry Hill**
Council to hear public comments pertaining to an owner/agent requesting a conditional use permit for a manufactured home on property located at 229 Hungry Hill, Eddy, Texas 76524, containing 0.7939 acres, and further described as being located within the City limits of Bruceville-Eddy.
- 12. Close Public Hearing – Conditional Use Permit for a Manufactured Home: 229 Hungry Hill**
- 13. Conditional Use Permit for a Manufactured Home: 229 Hungry Hill**
Council to discuss, consider, and possibly take action to approve a request by Alicia Cruz for a conditional use permit for a manufactured home on property located at 229 Hungry Hill, Eddy, Texas 76524, containing 0.7939 acres; and further described as being located within the City limits of Bruceville-Eddy.
- 14. Final Plat – Haney**
Council to discuss, consider, and possibly take action to approve the final plat for the Haney Custom Homes Addition on the property located at 701 W. 3rd, Eddy, Texas, 76524.
- 15. Agreement with Guevara Law**
Council to discuss, consider, and possibly take action on engagement agreement with Guevara Law for legal services.
- 16. Annual Financial Statements with Independent Auditor's Report**
Council to discuss and consider the City's fiscal year 2024-2025 financial statements with independent auditor's report thereon and required supplementary information.
- 17. Proposal for Janitorial Services**
Council to discuss, consider, and possibly take action on a bid submitted by Crytal Clean for janitorial services at city hall and police department.
- 18. Proposal for Building Improvements and Repairs**
Council to discuss, consider, and possibly approve proposed improvements to the Police Department Building in an amount not to exceed \$12,000.
- 19. Public Works Purchase**
Council to discuss, consider, and possibly take action on approval for the purchase of an excavator in the amount of \$11,350.20.



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20. Change Order

Council to discuss, consider, and possibly take action to approve a change order with SJ&J construction in the amount of \$43,575.

21. Fire Hydrant – Melissa Street

Council to discuss, consider, and possibly take action on approval of an installation of a fire hydrant on Melissa Street.

22. McLennan County Rural Transit Board of Directors

Council to discuss, consider, and possibly take action to approve Resolution R 03-26-26-1, selecting an elected official of the city as the City's nominee for service as a member of the governing body of the McLennan County Rural Transit District, Place 5 Director (Precinct 1 Region).

23. 9-1-1 Board of Directors

Council to discuss, consider, and possibly take action on nominations to the McLennan County 9-1-1- Emergency Assistance District Board of Managers.

24. Peddler Ordinance

Council to discuss, consider, and possibly take action on approval of Ordinance O 03-26-26-3 regarding peddlers.

25. Truck Route Ordinance

Council to discuss, consider, and possibly take action on approval of Ordinance O 03-26-26-4 regarding truck route.

26. City Website

Council to discuss, consider, and possibly take action to solicit bids for City and Economic Development Corporation website hosting.

27. City Council and Staff Training

Council to discuss, consider, and possibly take action on approval for Messer Fort to provide legal training for Mayor, City Council, and staff at a public meeting.

28. Staff Reports

Council to discuss and consider staff reports from the City Administrator, Chief of Police, City Attorney, consulting engineers, and department heads.

29. Consent Agenda

All items listed on the consent agenda will be considered by the City Council and will be enacted on by one motion. There will be no separate discussion of these items unless a Councilmember or a member of the public so requests.

A. Approval of Minutes

Council to discuss, consider, and possibly take action to approve the minutes from the Regular Council Meeting, February 26, 2026.



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B. Finances – February 2026

- i) Council to discuss, consider, and possibly take action on the February 2026 financial reports for the general, water, and sewer fund accounts.
- ii) Council to discuss, consider, and possibly take action on the February 2026 accounts payable for the general, water, and sewer fund accounts.

30. Adjournment

For the safety of citizens, council members, and staff, upon adjourning of the city council meeting, citizens/visitors are asked to exit the building through the front entrance to City Hall immediately. Any bags, backpacks, purses, etc., that are being brought into the council meeting room are subject to security screening. Anyone (citizens, visitors) attending a city council meeting will be subjected to a metal detector screening before entering the council meeting room.

All items on the agenda are for discussion and/or action. The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices,) and 551.086 (Economic Development). The city is committed to compliance with the Americans with Disabilities Act (ADA). Reasonable accommodations and equal access to communications will be provided to those who provide notice to the City Administrator at least 48 hours in advance. Please contact the City Administrator at (254) 859-5700 or fax at (254) 859-5779 for information or assistance.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above named City of Bruceville-Eddy is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice on the official notice case, at City Hall in the City of Bruceville-Eddy, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the 20th day of March, 2026 at 5:00 pm, and remained so posted, continuously, for at least three business days proceeding the scheduled time of said Meeting.

Renee Flores

Renee Flores, City Secretary
City of Bruceville-Eddy, Texas

3/20/2026

Date:



CITY OF BRUCEVILLE-EDDY- ZONING CHANGE APPLICATION

☒ General Zoning Change \$300.00 ☐ Conditional Use Permit \$500.00

Name(s) of Property Owner: NELSON TABAREZ & FRANK W WARREN

Current Address: 108 HUNGRY HILL & 414 CR 437

City: EDDY State: TX Zip: 76524

Primary Phone: () - Cell Phone: (254) 749-9665

Email: fwarren1941@outlook.com

Name of Applicant: _____

PROP ID # (If different than Property Owner)

Address: 104521 EVERGREEN

City: EDDY State: TX Zip: 76524

Primary Phone: () - Cell Phone: (254) 749-9665

Email: fwarren@outlook.com

Address/Location of property to be rezoned: PROP ID 104521 - EVERGREEN

Legal Description: HARRIS EXTENSION LOT 1 BLK 22 .2531 Acres

Is the rezone request consistent with the Comprehensive Plan? ☒ YES ☐ NO

** If no, a FLUM amendment application must be submitted.*

Is there a simultaneous plat application for this property? ☐ YES ☒ NO

Total Acreage: .2531 Ac Number of Lots: 1

Type of Ownership: ☒ Sole Ownership ☐ Partnership ☐ Corporation ☐ Other

Present Zoning: SF1 Present Use: RESIDENTIAL

Proposed Zoning: GB Proposed Use: BUSINESS

Conditional Use Permit for: _____

This property was conveyed to owner by deed dated July 14, 2025 and recorded in Volume _____, Page _____, Instrument Number 2025021279 of the McLennan or Falls County Deed Records. (Attached)

Is this the first rezoning application on a unilaterally annexed tract?
☐ Yes (fee not required) ☒ No (submit required fee)

FEB 6, 2026

TO WHOM IT MAY CONCERN:

- REASON: TO INCLUDE WITH ADJACENT PROP
- General Business
- No impact on surrounding prop
- Request is consistent with Future use

Frank W. Wanner

Waco Tribune-Herald
PO Box 2588
(254) 757-5757

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Waco Tribune-Herald, the paper complies with Subchapter C, Chapter 2051 of the Texas Government Code, a publication that is a "legal newspaper" as that phrase is defined for the city of Waco, for the County of McLennan, in the state of Texas, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Mar. 5, 2026

Notice ID: NTw614340nEjLAvcEldw
Publisher ID: COL-TX-10948
Notice Name: Everygreen Rezone SF1-GB
PUBLICATION FEE: \$120.38

Laquansay Nickson Watkins

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 03/06/2026

Sharon E. Pope

Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF PUBLIC HEARING

The Bruceville-Eddy City Council will hold a public hearing March 26, 2026 at 6:00pm in the Bruceville-Eddy City Hall, 144 Wilcox Dr, Eddy, Texas, to consider adopting zoning changes from Single Family Dwelling District-1 to General Business. Property described and located as follows: Property ID# 104521, HARRIS EXTENSION LOT 1 BLK 22, 0.2531 ACRES. The Public Hearing is open to any interested persons. Opinions, objections, and/or comments related to this matter may only be expressed in writing, via e-mail, or in person. Another person or attorney may also represent you.
March 5, 2026
COL-TX-10948



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NOTICE TO BE SENT TO PROPERTY OWNERS WITHIN 200 FEET OF PROPOSAL TO REZONING

NOTICE OF PUBLIC HEARING

March 16, 2026

Re: Rezoning

The Bruceville-Eddy City Council will hold a public hearing on March 26, 2026 at 6:00 pm, in the City Council Chambers, Bruceville-Eddy City Hall, 144 Wilcox Drive, Eddy, Texas. This is to consider rezoning from a Single-Family Dwelling District-1 to General Business. This would be on property described below and located as follows:

Property ID# 104521
HARRIS EXTENSION LOT 1 BLK 22 0.2531 ACRES

This Public hearing is open to any interested persons. Opinions, objections, and/or comments relative to this matter only, may be expressed in writing or in person. You may also be represented by another person, neighbor, or attorney.

The enclosed map shows the location of the property listed above.

City of Bruceville-Eddy Council

Renee Flores, City Secretary
City of Bruceville-Eddy

**Nelson Tabarez
PO Box 543
Eddy, Texas 76524**

**FIKES WHOLESale
PO BOX 1287
TEMPLE, TX 76503**

**DALE & VIVIAN WILLIAMS
1551 OLD MOODY RD
EDDY, TEXAS 76524**

**JOSE & MARSHA LAZANO
PO BOX 344
EDDY, TEXAS 76524**

**INSPIRA FINANCIAL TRUST, LLC
17171 PARK ROW STE 100
HOUSTON, TEXAS 77084**

**Nelson Tabarez & Frank Warren
108 Hungry Hill Rd
Eddy, Texas 76524**

**State of Texas
(75281)
%ROW
Waco, Tx 76704**

ORDINANCE NO. O 03-26-2026-1

AN ORDINANCE OF THE CITY OF BRUCEVILLE-EDDY, TEXAS, AMENDING EXHIBIT 14A OF THE CODE OF ORDINANCES OF THE CITY, THE SAME BEING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, AND AMENDING THE OFFICIAL ZONING MAP OF THE CITY, AND AMENDING THE COMPREHENSIVE PLAN BY CHANGING THE ZONING CLASSIFICATION ON A CERTAIN TRACT OF LAND LEGALLY DESCRIBED AS A 0.2531 ACRE TRACT SITUATED IN THE TOWN OF EDDY, MCLENNAN COUNTY, TEXAS, ACCORDING TO DEED INSTRUMENT NO. 20150406PR1, MCLENNAN COUNTY; AND MORE PARTICULARLY DESCRIBED AND DEPICTED IN EXHIBIT “A”, FROM ITS ZONING CLASSIFICATION OF SINGLE-FAMILY DWELLING DISTRICT-1 TO GENERAL BUSINESS DISTRICT PROVIDING THAT SUCH TRACT OF LAND SHALL BE USED IN ACCORDANCE WITH THE REQUIREMENTS OF THE COMPREHENSIVE ZONING ORDINANCE AND ALL OTHER APPLICABLE ORDINANCES OF THE CITY; PROVIDING THAT THE ZONING MAP SHALL REFLECT GENERAL BUSINESS DISTRICT FOR THIS PROPERTY; PROVIDING A PENALTY; PROVIDING REPEALING, SEVERABILITY, A SAVINGS CLAUSES; AND AN EFFECTIVE DATE.

WHEREAS, the City of Bruceville-Eddy, Texas (hereinafter referred to as “City”) is a General Law A Municipality acting under its authority adopted by the electorate pursuant to Article XI, Section 4 of the Texas Constitution and Chapter 6 of the Texas Local Government Code; and

WHEREAS, the City Council of the City (the “City Council”) adopted Exhibit 14A of its Code of Ordinances, the same being the Comprehensive Zoning Ordinance of the City, which governs the use and development of land in the City (the “Zoning Ordinance”); and

WHEREAS, the City of Bruceville-Eddy, sees it necessary and prudent to adopt this ordinance for the purpose of facilitating current and future land uses by the amending the May 2011 comprehensive plan; the property described herein and depicted in Exhibit “A” which is attached and incorporated for a zoning change from single-family dwelling district-1 to general business district; and

WHEREAS, after complying with all legal notices, requirements, and conditions, a public hearing was held before the City Council at which the City Council considered the zoning change, and among other things, the character of the land and its suitability for particular uses, and compatibility with surrounding uses, with a view of encouraging the most appropriate use of land in the City, and the City Council does hereby find that the rezoning approved hereby accomplishes such objectives.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRUCEVILLE-EDDY, TEXAS:

SECTION 1. Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein, and found to be true.

SECTION 2. Findings. After due deliberation and consideration of the information and other materials received at the public hearing, the City Council has concluded that the adoption of this Ordinance is in the best interests of the City, and of the public health, safety, and welfare.

SECTION 3. Zoning Amendments. Exhibit 14A of the Code of Ordinances of the City, the same being the City's Comprehensive Zoning Ordinance, is hereby amended in the following particulars, and all other articles, chapters, exhibits, sections, paragraphs, sentences, phrases, and words not expressly amended hereby are hereby ratified and affirmed.

The zoning district classification on this property is hereby changed from single-family dwelling district-1 to general business district. The properties shall be subject to all applicable City ordinances and regulations governing a general business district.

SECTION 4. Zoning Map. The Zoning Map of the City, adopted by Exhibit 14A of the Code of Ordinances, and on file in the office of the City Secretary is hereby amended to reflect the foregoing zoning use changes herein made.

SECTION 5. Severability. Should any section, subsection, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared unconstitutional or invalid.

SECTION 6. Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 7. Penalty. Any person, firm, entity or corporation who violates any provision of this Ordinance or the Zoning Ordinance, as they exist or may be amended, shall be deemed guilty of a misdemeanor, and upon conviction therefore, shall be fined in a sum not exceeding Two Thousand and No/100 Dollars (\$2,000.00). Each continuing day's violation shall constitute a separate offense. The penal provisions imposed under this Ordinance shall not preclude the City from filing suit to enjoin the violation. The City retains all legal rights and remedies available to it pursuant to local, state, and federal law.

SECTION 8. Effective Date. This Ordinance shall become effective immediately upon its adoption and its publication as required by law.

SECTION 9. Open Meeting. That it is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required by law, and that public notice of the time, place, and purpose of said meeting was given, all as required by Article 551.041, Texas Government Code.

AND IT IS SO ORDERED.

On motion by Councilmember _____, seconded by Councilmember _____, the above and foregoing Ordinance was passed and approved by the following vote:

Ayes:

Abstentions:

Nays:

At regular meeting March 26, 2026.

Linda Owens, Mayor

ATTEST:

Renee Flores, City Secretary

Exhibit "A"

Properties Map





CITY OF BRUCEVILLE-EDDY- ZONING CHANGE APPLICATION

☒ General Zoning Change \$300.00 ☐ Conditional Use Permit \$500.00

Name(s) of Property Owner: Anna Tye

Current Address: 229 Hungry Hill Rd

City: Eddy State: TX Zip: 76524

Primary Phone: (254) 859-2059 Cell Phone: (254) 717-5907

Email: Alicia.cruz@tstc.edu

Name of Applicant: Alicia Cruz
(If different than Property Owner)

Address: 223 Hungry Hill Rd

City: Eddy State: TX Zip: 76524

Primary Phone: (254) 717-5907 Cell Phone: ()

Email: Alicia.cruz@tstc.edu

Address/Location of property to be rezoned: 229 Hungry Hill Rd

Legal Description: _____

Is the rezone request consistent with the Comprehensive Plan? ☒ YES ☐ NO

** If no, a FLUM amendment application must be submitted.*

Is there a simultaneous plat application for this property? ☐ YES ☒ NO

Total Acreage: 1.4671 Number of Lots: 4

Type of Ownership: ☒ Sole Ownership ☐ Partnership ☐ Corporation ☐ Other

Present Zoning: L1 Present Use: Residential

Proposed Zoning: SF1 Proposed Use: Residential

Conditional Use Permit for: _____

This property was conveyed to owner by deed dated _____ and recorded in Volume _____,
Page _____, Instrument Number _____ of the McLennan or Falls County Deed Records.
(Attached)

Is this the first rezoning application on a unilaterally annexed tract?
☐ Yes (fee not required) ☒ No (submit required fee)

Property ID #
105347, 105348,
105349, 105346



APPOINTMENT OF AGENT

As owner of the subject property, I hereby appoint the person designated below to act for me, as my agent in this request.

Name of Agent: Alicia Cruz

Mailing Address: 223 Hungry Hill Rd

City: Eddy State: TX Zip: 76524

Home Phone: (254) 717-5907 Business Phone: (254) 867-3309

I acknowledge and affirm that I will be legally bound by the words and acts of my agent, and by my signature below, I fully authorize my agent to:

be the point of contact between myself and the City; make legally binding representations of fact and commitments of every kind on my behalf; grant legally binding waivers of rights and releases of liabilities of every kind on my behalf; to consent to legally binding modifications, conditions, and exceptions on my behalf; and, to execute documents on my behalf which are legally binding on me. This authorization only applies to this specific zoning change request.

I understand that the City will deal only with a fully authorized agent. At any time, it should appear that my agent has less than full authority to act, then the application may be suspended and I will have to personally participate in the disposition of the application. I understand that all communications related to this application are part of an official proceeding of City government and, that the City will rely upon statements made by my agent. Therefore, I agree to hold harmless and indemnify the City of Bruceville-Eddy, its officers, agents, employees, and third parties who act in reliance upon my agent's words and actions from all damages, attorney fees, interest and costs arising from this matter. If my property is owned by a corporation, partnership, venture, or other legal entity, then I certify that I have legal authority to make this binding appointment on behalf of the entity, and every reference herein to 'I', 'my', or 'me' is a reference to the entity.

Signature of Agent: [Signature] Title: _____

Printed/Typed Name of Agent: Alicia Cruz Date: 2/19/26

Signature of Property Owner: [Signature] Title: _____

Printed/Typed Name of Property Owner: Anna Tye Date: 2/19/26

Signature of Property Owner: _____ Title: _____

Printed/Typed Name of Property Owner: _____ Date: _____

Signature of Property Owner: _____ Title: _____

Printed/Typed Name of Property Owner: _____ Date: _____

Signature of Property Owner: _____ Title: _____

Printed/Typed Name of Property Owner: _____ Date: _____

*Application must be signed by the individual applicant, by each partner of a partnership, or by an officer of a corporation or association. FLUM= Future Land Use Map

Application Revised: February 25, 2020

Alicia (Tye) Cruz
223 Hungry Hill Rd.
Eddy, TX 76524

City of Bruceville-Eddy
144 Wilcox Dr.
Eddy, TX 76524

Honorable Mayor and Members of the City Council,

We respectfully submit this letter in support of our re-zoning request for the property located at 229 Hungry Hill Road, Eddy, Texas 76524. Our family has owned and lived on this property since 1960, and multiple generations of the Tye family have been raised on Hungry Hill for many decades beyond that time. This land holds deep historical and personal significance for our family, and it is our hope to continue that legacy within the City of Bruceville-Eddy.

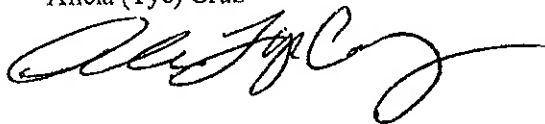
In the summer of 2025, we removed an older manufactured home from the property with the intention of replacing it with a new manufactured home purchased through Clayton Homes of Waco. This replacement would allow our family to continue residing within city limits while providing a modern, well-maintained residence that we believe will enhance the overall appearance and value of the property. We are confident the new home will positively contribute to the neighborhood through improved curb appeal and responsible property stewardship.

We understand the City Council's responsibility to balance growth, community standards, and long-term planning goals. Our family shares those priorities and has demonstrated a long-standing commitment to Bruceville-Eddy. Generations of our family—including myself, my father, my grandmother, and those before us—have called this community home, and we fully intend to remain active, contributing residents for years to come.

With this in mind, we respectfully request the City Council's approval of the re-zoning for this property, along with the associated conditional use permit necessary to place the new home. We appreciate your time, consideration, and dedication to serving the residents of Bruceville-Eddy.

Sincerely,

Alicia (Tye) Cruz

A handwritten signature in black ink, appearing to read 'Alicia Tye Cruz', written in a cursive style.

Waco Tribune-Herald
PO Box 2588
(254) 757-5757

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Waco Tribune-Herald, the paper complies with Subchapter C, Chapter 2051 of the Texas Government Code, a publication that is a "legal newspaper" as that phrase is defined for the city of Waco, for the County of McLennan, in the state of Texas, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

Mar. 5, 2026

Notice ID: X1Vx9LFp3hrZo3YtB7pv

Publisher ID: COL-TX-10945

Notice Name: 229 Hungry Hill, LI to SF1, 4 lots

PUBLICATION FEE: \$146.39

Laquansay Nickson Watkins
Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 03/06/2026

Sharon E. Pope

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF PUBLIC HEARING

The Bruceville-Eddy City Council will hold a public hearing March 26, 2026 at 6:00pm in the Bruceville-Eddy City Hall, 144 Wilcox Dr., Eddy, Texas, to consider adopting zoning changes from Light Industrial District to Single Family Dwelling District-1. Property described and located as follows: Property ID# 105345, 105346, 105347, 105348, EDDY EXTENSION Lot B Block 17 Acres .6732 MH ON ACCT 105362, EDDY EXTENSION Lot B Block 17 Acres .24, EDDY EXTENSION Lot ALL Block 18 Acres .7939, EDDY EXTENSION Lot ALL Block 18 Acres .27, The Public Hearing is open to any interested persons. Opinions, objections, and/or comments related to this matter may only be expressed in writing, via e-mail, or in person. Another person or attorney may also represent you.
March 5, 2026
COL-TX-10945



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Phone: (254) 859-5964
Fax: (254) 859-5779

NOTICE TO BE SENT TO PROPERTY OWNERS WITHIN 200 FEET OF PROPOSAL TO REZONING

NOTICE OF PUBLIC HEARING

March 16, 2026

Re: Rezoning

The Bruceville-Eddy City Council will hold a public hearing on March 26, 2026 at 6:00 pm, in the City Council Chambers, Bruceville-Eddy City Hall, 144 Wilcox Drive, Eddy, Texas. This is to consider rezoning from a Light Industrial District to Single-Family Dwelling District-1. This would be on property described below and located as follows:

229 Hungry Hill, Property ID# 105345, 105346, 105347
EDDY EXTENSION Lot B Block 17 Acres .6732 MH ON ACCT 105362
EDDY EXTENSION Lot B Block 17 Acres .24
EDDY EXTENSION Lot ALL Block 18 Acres .7939
Property ID #105348
EDDY EXTENSION Lot ALL Block 18 Acres .27
in Eddy, Texas 76524

This Public hearing is open to any interested persons. Opinions, objections, and/or comments relative to this matter only, may be expressed in writing or in person. You may also be represented by another person, neighbor, or attorney.

The enclosed map shows the location of the property listed above.

City of Bruceville-Eddy Council

Renee Flores, City Secretary
City of Bruceville-Eddy

**TYE S A
229 HUNGRY HILL RD
EDDY TX 76524-2571**

**TYE ANNA B
229 HUNGRY HILL
EDDY TX 76524-2571**

**MONROY VICKY MORENO & MAX
MISAEI MORENO MONROY
P O BOX 683
KIHEI HI 96753**

**TYE SIDNEY ALVIN ETAL
229 HUNGRY HILL RD
EDDY TX 76524-2571**

**QUINN KYLER I
205 HUNGRY HILL RD
EDDY TX 76524-2571**

**CITY OF BRUCEVILLE-EDDY
143 WILCOX DR
EDDY TX 76524-2587**

**LANE DEBORAH PRISCILLA
244 HUNGRY HILL RD
EDDY TX 76524-2570**

**CARGILL PHEOBA D
244 HUNGRY HILL RD
EDDY TX 76524-2570**

**PHEOBA CARGILL
244 HUNGRY HILL RD
EDDY TEXAS 76524**

**WATSON ASHLIE & CODY
MCCORKLE
230 HUNGRY HILL RD
EDDY TX 76524-2570**

ORDINANCE NO. O 03-26-2026-2

AN ORDINANCE OF THE CITY OF BRUCEVILLE-EDDY, TEXAS, AMENDING EXHIBIT 14A OF THE CODE OF ORDINANCES OF THE CITY, THE SAME BEING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY, AND AMENDING THE OFFICIAL ZONING MAP OF THE CITY BY CHANGING THE ZONING CLASSIFICATION ON CERTAIN TRACTS OF LAND LEGALLY DESCRIBED AS EDDY EXTENSION LOT B BLOCK 17 ACRES .6732 MH ON ACCT 105362, EDDY EXTENSION LOT B BLOCK 17 ACRES .24, EDDY EXTENSION LOT ALL BLOCK 18 ACRES .7939, EDDY EXTENSION LOT ALL BLOCK 18 ACRES .27, IN EDDY, TEXAS 76524, SITUATED IN MCLENNAN COUNTY, TEXAS, ACCORDING TO DEED INSTRUMENT NO. 6466 & 22995, MCLENNAN COUNTY; AND MORE PARTICULARLY DESCRIBED AND DEPICTED IN EXHIBIT “A”, FROM ITS ZONING CLASSIFICATION OF LIGHT INDUSTRIAL DISTRICT TO SINGLE-FAMILY DWELLING DISTRICT 1, PROVIDING THAT SUCH TRACTS OF LAND SHALL BE USED IN ACCORDANCE WITH THE REQUIREMENTS OF THE COMPREHENSIVE ZONING ORDINANCE AND ALL OTHER APPLICABLE ORDINANCES OF THE CITY; PROVIDING THAT THE ZONING MAP SHALL REFLECT SINGLE-FAMILY DWELLING DISTRICT 1 FOR THIS PROPERTY; BOTH TRACTS ADDRESSED 229 HUNGRY HILL; PROVIDING A PENALTY; PROVIDING REPEALING, SEVERABILITY, A SAVINGS CLAUSES; AND AN EFFECTIVE DATE.

WHEREAS, the City of Bruceville-Eddy, Texas (hereinafter referred to as “City”) is a General Law A Municipality acting under its authority adopted by the electorate pursuant to Article XI, Section 4 of the Texas Constitution and Chapter 6 of the Texas Local Government Code; and

WHEREAS, the City Council of the City (the “City Council”) adopted Exhibit 14A of its Code of Ordinances, the same being the Comprehensive Zoning Ordinance of the City, which governs the use and development of land in the City (the “Zoning Ordinance”); and

WHEREAS, the City of Bruceville-Eddy, sees it necessary and prudent to adopt this ordinance for the purpose of facilitating current and future land uses by the comprehensive zoning ordinance; the property described herein and depicted in Exhibit “A” which is attached and incorporated for a zoning change from light industrial district to single family dwelling district-1 and

WHEREAS, after complying with all legal notices, requirements, and conditions, a public hearing was held before the City Council at which the City Council considered the zoning change, and among other things, the character of the land and its suitability for particular uses, and compatibility with surrounding uses, with a view of encouraging the most appropriate use of land in the City, and the City Council does hereby find that the rezoning approved hereby accomplishes such objectives.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRUCEVILLE-EDDY, TEXAS:

SECTION 1. Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein, and found to be true.

SECTION 2. Findings. After due deliberation and consideration of the information and other materials received at the public hearing, the City Council has concluded that the adoption of this Ordinance is in the best interests of the City, and of the public health, safety, and welfare.

SECTION 3. Zoning Amendments. Exhibit 14A of the Code of Ordinances of the City, the same being the City's Comprehensive Zoning Ordinance, is hereby amended in the following particulars, and all other articles, chapters, exhibits, sections, paragraphs, sentences, phrases, and words not expressly amended hereby are hereby ratified and affirmed.

The zoning district classification on these properties are hereby changed from Light Industrial District to Single-Family Dwelling District-1. The properties shall be subject to all applicable City ordinances and regulations governing a Single-Family Dwelling District-1.

SECTION 4. Zoning Map. The Zoning Map of the City, adopted by Exhibit 14A of the Code of Ordinances, and on file in the office of the City Secretary is hereby amended to reflect the foregoing zoning use changes herein made.

SECTION 5. Severability. Should any section, subsection, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared unconstitutional or invalid.

SECTION 6. Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 7. Penalty. Any person, firm, entity or corporation who violates any provision of this Ordinance or the Zoning Ordinance, as they exist or may be amended, shall be deemed guilty of a misdemeanor, and upon conviction therefore, shall be fined in a sum not exceeding Two Thousand and No/100 Dollars (\$2,000.00). Each continuing day's violation shall constitute a separate offense. The penal provisions imposed under this Ordinance shall not preclude the City from filing suit to enjoin the violation. The City retains all legal rights and remedies available to it pursuant to local, state, and federal law.

SECTION 8. Effective Date. This Ordinance shall become effective immediately upon its adoption and its publication as required by law.

SECTION 9. Open Meeting. That it is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required by law, and that public notice of the time, place, and purpose of said meeting was given, all as required by Article 551.041, Texas Government Code.

AND IT IS SO ORDERED.

On motion by Councilmember _____, seconded by Councilmember _____, the above and foregoing Ordinance was passed and approved by the following vote:

Ayes:

Abstentions:

Nays:

At regular meeting March 26, 2026.

Linda Owens, Mayor

ATTEST:

Renee Flores, City Secretary

Exhibit “A”
Map of Properties





CITY OF BRUCEVILLE-EDDY- ZONING CHANGE APPLICATION

☐ General Zoning Change \$300.00

☒ Conditional Use Permit \$500.00

Name(s) of Property Owner: Anna Tye

Current Address: 229 Hungry Hill Rd

City: Eddy State: TX Zip: 76524

Primary Phone: (254) 859-2059 Cell Phone: ()

Email: N/A

Name of Applicant: Alicia Cruz

(If different than Property Owner)

Address: 223 Hungry Hill Rd

City: Eddy State: TX Zip: 76524

Primary Phone: () Cell Phone: (254) 717-6907

Email: aliciatye00@gmail.com

Address/Location of property to be rezoned: 233 Hungry Hill Rd Eddy, TX 76524

Legal Description: 229 Hungry Hill Rd - Meter 233

Is the rezone request consistent with the Comprehensive Plan? ☒ YES ☐ NO

* If no, a FLUM amendment application must be submitted.

Is there a simultaneous plat application for this property? ☐ YES ☒ NO

Total Acreage: .7939 Number of Lots: 2

Type of Ownership: ☒ Sole Ownership ☐ Partnership ☐ Corporation ☐ Other

Present Zoning: Lot Present Use: Residential

Proposed Zoning: Lot Proposed Use: Residential

Conditional Use Permit for: Placement

This property was conveyed to owner by deed dated _____ and recorded in Volume _____, Page _____, Instrument Number _____ of the McLennan or Falls County Deed Records. (Attached)

Is this the first rezoning application on a unilaterally annexed tract?
☐ Yes (fee not required) ☐ No (submit required fee)

Property # 105347



APPOINTMENT OF AGENT

As owner of the subject property, I hereby appoint the person designated below to act for me, as my agent in this request.

Name of Agent: Alicia Cruz

Mailing Address: 223 Hungry Hill Rd

City: Eddy State: TX Zip: 76824

Home Phone: (254) 717-5907 Business Phone: (254) 867-3309

I acknowledge and affirm that I will be legally bound by the words and acts of my agent, and by my signature below, I fully authorize my agent to:

be the point of contact between myself and the City; make legally binding representations of fact and commitments of every kind on my behalf; grant legally binding waivers of rights and releases of liabilities of every kind on my behalf; to consent to legally binding modifications, conditions, and exceptions on my behalf; and, to execute documents on my behalf which are legally binding on me. This authorization only applies to this specific zoning change request.

I understand that the City will deal only with a fully authorized agent. At any time, it should appear that my agent has less than full authority to act, then the application may be suspended and I will have to personally participate in the disposition of the application. I understand that all communications related to this application are part of an official proceeding of City government and, that the City will rely upon statements made by my agent. Therefore, I agree to hold harmless and indemnify the City of Bruceville-Eddy, its officers, agents, employees, and third parties who act in reliance upon my agent's words and actions from all damages, attorney fees, interest and costs arising from this matter. If my property is owned by a corporation, partnership, venture, or other legal entity, then I certify that I have legal authority to make this binding appointment on behalf of the entity, and every reference herein to 'I', 'my', or 'me' is a reference to the entity.

Signature of Agent: [Signature] Title: _____

Printed/Typed Name of Agent: Alicia Cruz Date: 12/3/25

Signature of Property Owner: [Signature] Title: _____

Printed/Typed Name of Property Owner: Anna B Tye Date: _____

Signature of Property Owner: _____ Title: _____

Printed/Typed Name of Property Owner: _____ Date: _____

Signature of Property Owner: _____ Title: _____

Printed/Typed Name of Property Owner: _____ Date: _____

Signature of Property Owner: _____ Title: _____

Printed/Typed Name of Property Owner: _____ Date: _____

*Application must be signed by the individual applicant, by each partner of a partnership, or by an officer of a corporation or association. FLUM= Future Land Use Map

Application Revised: February 25, 2020

Waco Tribune-Herald
PO Box 2588
(254) 757-5757

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Waco Tribune-Herald, the paper complies with Subchapter C, Chapter 2051 of the Texas Government Code, a publication that is a "legal newspaper" as that phrase is defined for the city of Waco, for the County of McLennan, in the state of Texas, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

Mar. 5, 2026

Notice ID: MmfCtn1DA3pqtQCoUVZx

Publisher ID: COL-TX-10946

Notice Name: 229 Hungry Hill - CUP

PUBLICATION FEE: \$120.38

Laquansay Nickson Watkins

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey

County of Camden

Signed or attested before me on this: 03/06/2026

SM S. R. Poe

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF PUBLIC HEARING

The Bruceville-Eddy City Council will hold a public hearing March 26, 2026 at 6:00pm in the Bruceville-Eddy City Hall, 144 Wilcox Dr., Eddy, Texas for considering a Conditional Use Permit for a Manufactured Home. Property located as follows: Property ID# 105347, 229 Hungry Hill Rd Eddy, Texas 76524, EDDY EXTENSION Lot ALL Block 18, Acres 0.7939. The Public hearing is open to any interested persons. Opinions, objections, and/or comments related to this matter may only be expressed in writing, via e-mail, or in person. Another person or attorney may also represent you.
March 5, 2026
COL-TX-10946



The City of Bruceville-Eddy Rising into the Future

144 Wilcox Drive
Eddy, Texas 76524

www.bruceville-eddy.us

Phone: (254) 859-5964
Fax: (254) 859-5779

NOTICE TO BE SENT TO PROPERTY OWNERS WITHIN 200 FEET OF PROPOSAL
CONDITIONAL USE PERMIT

NOTICE OF PUBLIC HEARING

March 16, 2026

Re: Conditional Use Permit
Property ID's #105347

The Bruceville-Eddy City Council will hold a public hearing on March 26, 2026 at 6:00 pm, in the City Council Chambers, Bruceville-Eddy City Hall, 144 Wilcox Drive, Eddy, Texas. This is for considering a conditional use permit for a Modular or Manufactured Home. This would be on properties described below and located as follows:

229 Hungry Hill Rd
Eddy, Texas 76524
Property ID# 105347
Eddy Extension Lot ALL Block 18 Acres 0.7939

This Public hearing is open to any interested persons. Opinions, objections, and/or comments relative to this matter only, may be expressed in writing or in person. You may also be represented by another person, neighbor, or attorney.

The enclosed map shows the location of the property listed above.

City of Bruceville-Eddy Council

Renee Flores, City Secretary

**TYE S A
229 HUNGRY HILL RD
EDDY TX 76524-2571**

**TYE ANNA B
229 HUNGRY HILL
EDDY TX 76524-2571**

**MONROY VICKY MORENO & MAX
MISAEAL MORENO MONROY
P O BOX 683
KIHEI HI 96753**

**TYE SIDNEY ALVIN ETAL
229 HUNGRY HILL RD
EDDY TX 76524-2571**

**QUINN KYLER I
205 HUNGRY HILL RD
EDDY TX 76524-2571**

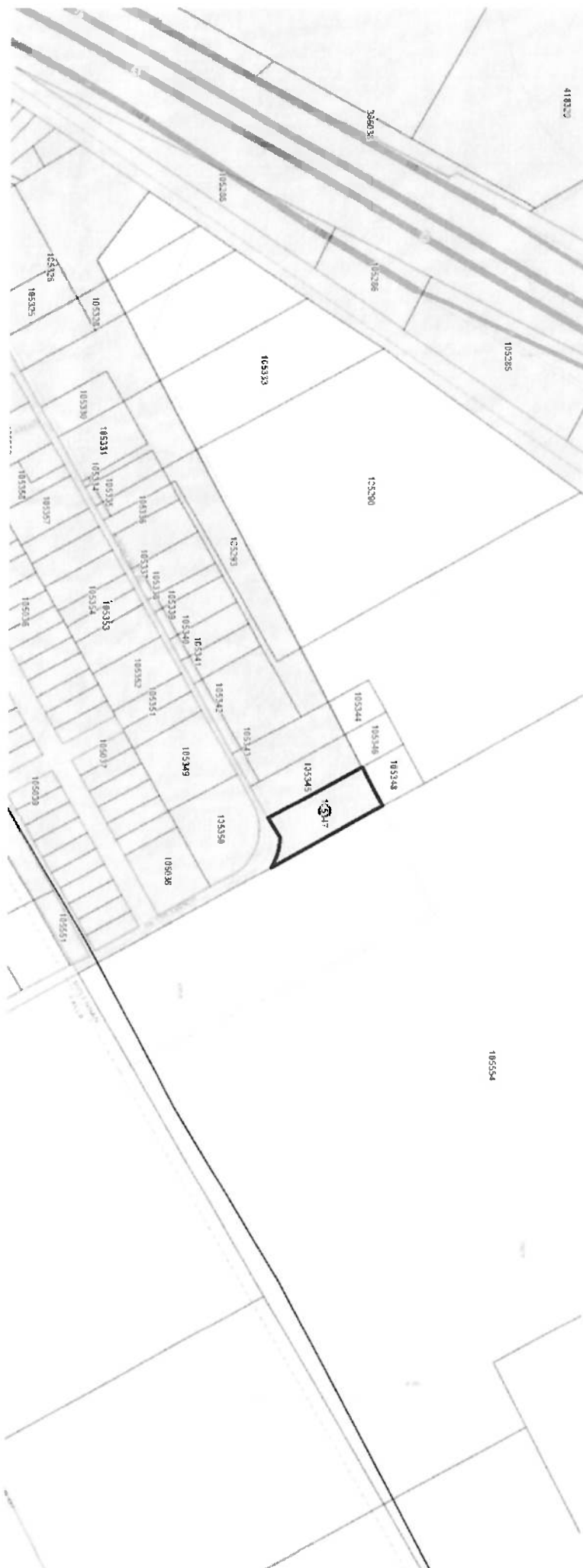
**CITY OF BRUCEVILLE-EDDY
143 WILCOX DR
EDDY TX 76524-2587**

**LANE DEBORAH PRISCILLA
244 HUNGRY HILL RD
EDDY TX 76524-2570**

**CARGILL PHEOBA D
244 HUNGRY HILL RD
EDDY TX 76524-2570**

**PHEOBA CARGILL
244 HUNGRY HILL RD
EDDY TEXAS 76524**

**WATSON ASHLIE & CODY
MCCORKLE
230 HUNGRY HILL RD
EDDY TX 76524-2570**





March 20, 2026

Mrs. Renee Flores
City of Bruceville-Eddy
143 Wilcox Drive
Eddy, TX 76524

**Re: MRB Group Project No. 0218.23000.000 Phase 10 Development Review
Haney Custom Homes Addition Lots 1-3, Block A – Final Plat (R3)
Review Comments Letter**

Dear Mrs. Flores,

MRB Group has completed our review of the referenced project and offers the following comments.
Please contact me if you have any concerns or questions.

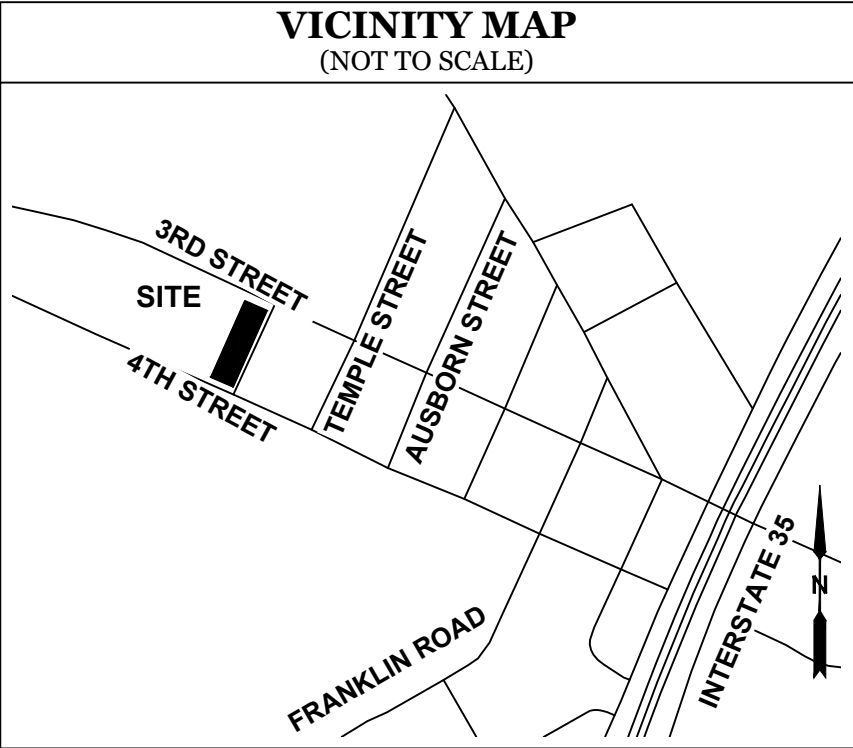
1. All previous comments have been addressed. The plat appears to be in conformance to the City of Bruceville-Eddy's regulations.

Sincerely,

A handwritten signature in black ink that reads "Logan S. Proctor".

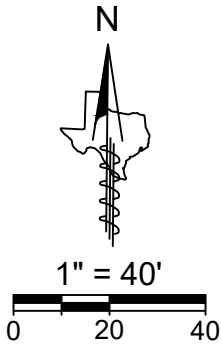
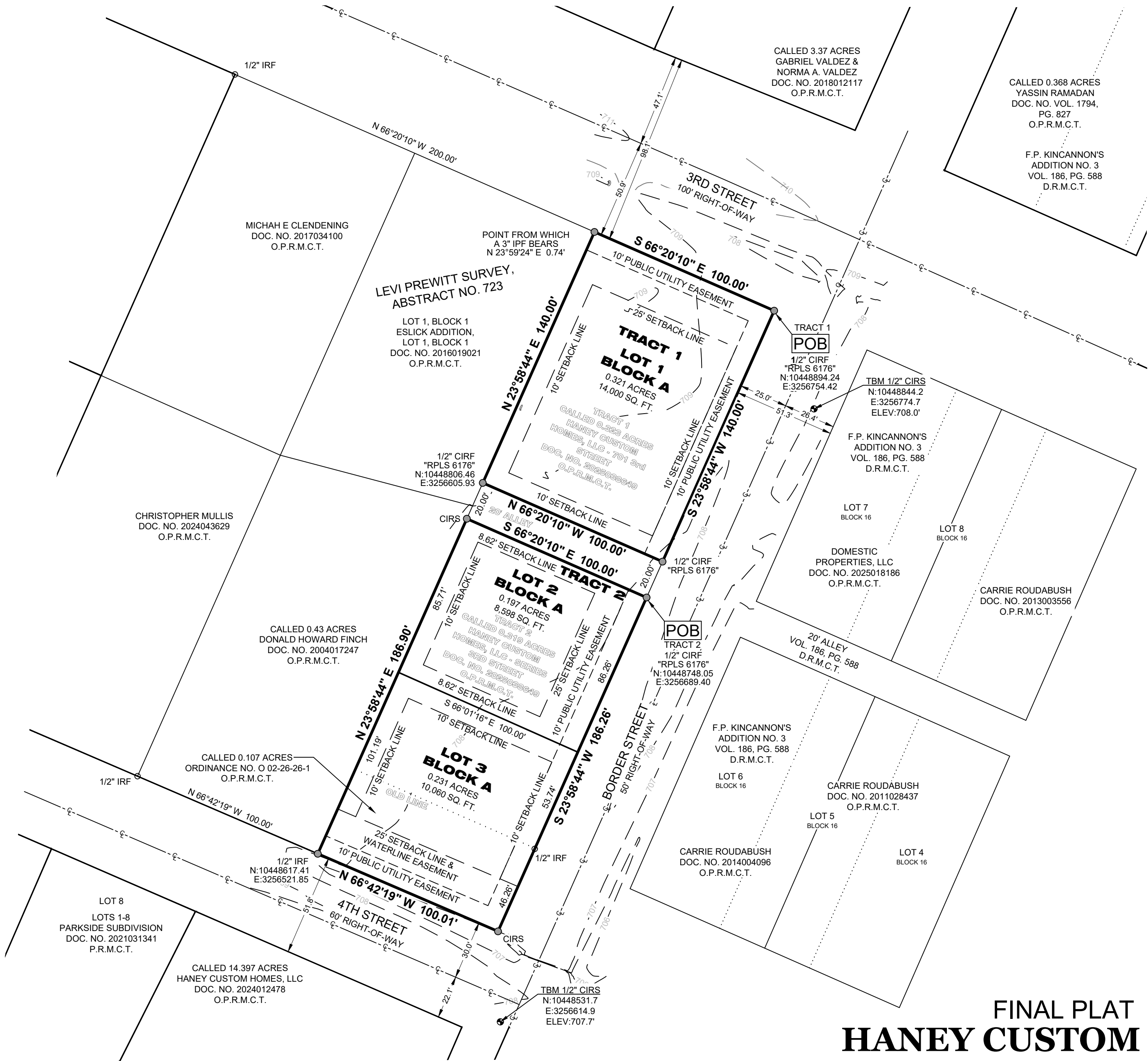
Logan Proctor, PE

N:\0218.23000.000\Phase 10 Subdivision Review\13 Haney Custom Homes Addition\3rd Submittal\2026-3-20 Haney Custom Homes Addition Lots 1-3, Block A Final Plat (R3).docx



- GENERAL NOTES**
- The purpose of this plat is to create three (3) lots of record from two unplatted tracts.
 - This property is located in Zone "X" (Unshaded) within Community Number 481302 according to F.E.M.A. Flood Insurance Rate Map Number 48309C0675C dated September 26, 2008.
 - The bearings and grid coordinates shown on this plat are based on GPS observations utilizing the AllTerra RTK Network referenced to the Texas State Plane Coordinate System (Texas Central Zone), North American Vertical Datum of 1988 (Geoid 18).
 - Selling a portion of this addition by metes and bounds is a violation of City Ordinance and State Law, and is subject to fines and/or withholding of utilities and building permits.
 - All capped iron rods set are 1/2-inch diameter with a green plastic cap stamped "EAGLE SURVEYING" unless noted otherwise.
 - Sanitary Sewer services will be connected to the soon to be active collection system, as noted by the City of Bruceville-Eddy dated February 25, 2026.
 - Water services will be provided by City of Bruceville-Eddy, CCN# 11285, dated November 24th, 2025.

LEGEND	
●	= BOUNDARY MONUMENT
POB	= POINT OF BEGINNING
IRF	= IRON ROD FOUND
CIRS	= CAPPED IRON ROD SET
VOL.	= VOLUME
PG.	= PAGE
DOC. NO.	= DOCUMENT NUMBER
D.R.M.C.T.	= DEED RECORDS, MCLENNAN COUNTY, TEXAS
O.P.R.M.C.T.	= OFFICIAL PUBLIC RECORDS, MCLENNAN COUNTY, TEXAS
—C—	= RIGHT-OF-WAY CENTERLINE
—	= BOUNDARY LINE
— · —	= ADJOINER LINE
—E—	= SURVEY ABSTRACT LINE



FINAL PLAT
HANEY CUSTOM HOMES
ADDITION
LOTS 1 THRU 3, BLOCK A
0.749 ACRES

SITUATED IN THE LEVI PREWITT SURVEY, ABSTRACT NO. 723,
CITY OF BRUCEVILLE-EDDY, MCLENNAN COUNTY, TEXAS

PAGE 1 OF 2

Project	2512.015-03	 EAGLE SURVEYING, LLC 222 S. Elm Street, Suite: 200 Denton, TX 76201 (940) 222-3009 TX Firm #10194177
Date	03/18/2026	
Drafter	MMF	

SURVEYOR
Eagle Surveying, LLC
Contact: Richard Spicer, Jr.
222 S. Elm Street, Suite: 200
Denton, TX 76201
(940) 222-3009

OWNER
Haney Custom Homes, LLC -
Series 701 3rd Street
Contact: Jana Haney
603 West 3rd Street
Eddy, TX 76524
(254) 235-4922

OWNER'S CERTIFICATE

THE STATE OF TEXAS §
COUNTY OF MCLENNAN §

WHEREAS, **HANEY CUSTOM HOMES, LLC - SERIES 701 3RD STREET** is the owner of a 0.796 acre tract of land out of the Levi Prewitt Survey, Abstract No. 723, situated in the City of Bruceville-Eddy, McLennan County, Texas, being all of a called Tract 1 and Tract 2 conveyed to Haney Custom Homes, LLC - Series 701 3rd Street by deed of record in Document Number 2025038649 of the Official Public Records of McLennan County, Texas and being more particularly described by metes and bounds as follows:

TRACT 1:

Being a 0.321 acre tract of land out of the Levi Prewitt Survey, Abstract No. 723, situated in the City of Bruceville-Eddy, McLennan County, Texas, being all of a called Tract 1 conveyed to Haney Custom Homes, LLC - Series 701 3rd Street by deed of record in Document Number 2025038649 of the Official Public Records of McLennan County, Texas and being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2 inch iron rod with yellow plastic cap stamped "RPLS 6176" found at the intersection of the South right-of-way line of 3rd/ Street (variable width right-of-way) and the West right-of-way line Border Street (50' right-of-way), being the Northeast corner of said Tract 1;

THENCE, S23°58'44"W, along the West right-of-way line of Border Street, being the common East line of said Tract 1, a distance of 140.00 feet to a 1/2 inch iron rod with yellow plastic cap stamped "RPLS 6176" found at the intersection of a 20 foot alley as shown on Eslick Addition, a subdivision of record 2016019021 of said Official Public Records, being the Southeast corner of said Tract 1;

THENCE, N66°20'10"W, along the North line of said 20 foot alley, being the common South line of said Tract I, a distance of 100.00 feet to 1/2 inch iron rod with yellow plastic cap stamped "RPLS 6176" found in the East line of Lot 1, Block 1 of said Eslick Addition, being the Northwest corner of the West terminus of said 20 foot Alley, also being the Southwest corner of said Tract 1;

THENCE, N23°58'44"E, along the East line of said Lot 1, Block 1, being the common West line of said Tract I, a distance of 140.00 feet to a point in the South right-of-way line of 3rd/ Street, being the Northeast corner of said Lot 1, also being the Northwest corner of said Tract I, from which a 3 inch iron pipe found bears N23°59'24"W, a distance of 0.74 feet, also from which a 1/2 inch iron rod found bears N66°20'10"W, a distance of 200.00 feet;

THENCE, S66°20'10"E, along the South right-of-way line of 3rd/ Street, being the common North line of said Tract 1, a distance of 100.00 to the **POINT OF BEGINNING** and containing an area of 0.321 acres (14,000 square feet) of land, more or less.

TRACT 2:

Being a 0.428 acre tract of land out of the Levi Prewitt Survey, Abstract No. 723, situated in the City of Bruceville-Eddy, McLennan County, Texas, being all of a called Tract 2 conveyed to Haney Custom Homes, LLC - Series 701 3rd Street by deed of record in Document Number 2025038649 of the Official Public Records of McLennan County, Texas and being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2 inch iron with yellow plastic cap stamped "RPLS 6176" found at the intersection of the West right-of-way line Border Street (50' right-of-way) and the South line of a 20 foot alley as shown on Eslick Addition, a subdivision of record 2016019021 of said Official Public Records, being the Northeast corner of said Tract 2;

THENCE, S23°58'44"W, along the West right-of-way line of Border Street, being common East line of said Tract II, a distance of 186.26 feet to a 1/2 inch iron rod found at the Southeast corner of said Tract 2;

THENCE, N66°42'19"W, a distance of 100.01 feet to a 1/2 inch iron rod found at the South corner of a called 0.43 acre tract of land conveyed to Donald Howard Finch by deed of record in Document Number 2004017247 of said Official Public Records;

THENCE, N23°58'44"E, along the East line of said 0.43 acre tract, being the common West line of said Tract 2, a distance of 186.90 feet to a 1/2 inch iron with green plastic cap stamped "Eagle Surveying" set at the Southwest corner of the West terminus of said 20 foot alley, being the Northwest corner of said Tract 2;

THENCE, S66°20'10"E, leaving the East line of said 0.43 acre tract, along the South line of said 20 foot alley, being the common North line of said Tract 2, a distance of 100.00 to the **POINT OF BEGINNING** and containing an area of 0.428 acres (18,658 square feet) of land, more or less.

SURVEYOR'S CERTIFICATE

THE STATE OF TEXAS §
COUNTY OF DENTON §

KNOW ALL MEN BY THESE PRESENTS

That I, **MATTHEW RAABE**, do hereby certify that I prepared this plat and the field notes made a part thereof from an actual and accurate survey of the land and that the corner monuments shown thereon were properly placed under my personal supervision, in accordance with the Subdivision Regulations of the City of Bruceville-Eddy, Texas.

PRELIMINARY
this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document

MATTHEW RAABE, R.P.L.S. # 6402 Date

STATE OF TEXAS §
COUNTY OF DENTON §

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared **MATTHEW RAABE**, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and considerations therein expressed

GIVEN UNDER MY HAND AND SEAL OF THE OFFICE this ____ day of _____, 20__.

Notary Public in and for the State of Texas

OWNER'S DEDICATION

THE STATE OF TEXAS §
COUNTY OF MCLENNAN §

That I, **HANEY CUSTOM HOMES, LLC - SERIES 701 3rd STREET**, being the owner of the property described above and wishing to subdivide same into lot(s) and block(s), do hereby adopt this plat attached hereto and titled **HANEY CUSTOM HOMES ADDITION, LOTS 1 THRU 3, BLOCK A** as a legal subdivision of same.

OWNER: **HANEY CUSTOM HOMES, LLC - SERIES 701 3rd STREET**

BY: _____
Signature Date

STATE OF TEXAS §
COUNTY OF _____ §

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared _____, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and considerations therein expressed

GIVEN UNDER MY HAND AND SEAL OF THE OFFICE this ____ day of _____, 20__.

Notary Public in and for the State of Texas

CERTIFICATE OF APPROVAL

THE STATE OF TEXAS §
COUNTY OF MCLENNAN §

This final plat was approved by the City of Bruceville-Eddy, Texas, on the ____ day of _____, 20__.

_____,
Subdivision Administrator.
City of Bruceville-Eddy, Texas

ATTEST:

_____,
City Secretary
City of Bruceville-Eddy, Texas

FINAL PLAT
HANEY CUSTOM HOMES
ADDITION
LOTS 1 THRU 3, BLOCK A
0.749 ACRES

SITUATED IN THE LEVI PREWITT SURVEY, ABSTRACT NO. 723,
CITY OF BRUCEVILLE-EDDY, MCLENNAN COUNTY, TEXAS PAGE 2 OF 2

Project 2512.015-03		EAGLE SURVEYING, LLC 222 S. Elm Street, Suite: 200 Denton, TX 76201 (940) 222-3009 TX Firm #10194177
Date 03/18/2026		
Drafter MMF		

SURVEYOR
Eagle Surveying, LLC
Contact: Richard Spicer, Jr.
222 S. Elm Street, Suite: 200
Denton, TX 76201
(940) 222-3009

OWNER
Haney Custom Homes, LLC -
Series 701 3rd Street
Contact: Jana Haney
603 West 3rd Street
Eddy, TX 76524
(254) 235-4922

GUEVARA LAW, P.C.
ATTORNEY/CLIENT ENGAGEMENT AGREEMENT

THIS ENGAGEMENT AGREEMENT ("Agreement") is made this 27th day of March 2026 by and between the City of Bruceville-Eddy "Client", and Guevara Law, P.C., "Attorney" and will become effective on March 27, 2026.

Client, in consideration of services to be rendered by Attorney to Client, retains Attorney to represent Client as City Attorney in connection with the operations of Client and as requested by the Client.

Client and Attorney agree:

1. Attorney will devote its professional abilities to any matter to which Client so directs, strive to keep Client informed of all significant developments, and be available to answer inquiries. Client agrees to fully cooperate with Attorney, including but not limited to keeping Attorney advised of all developments related to any matter to which Client has requested that Attorney address, informing Attorney promptly of any change in Client's contact person or telephone number, and promptly responding to Attorney's inquiries.
2. Client empowers Attorney to take all steps as City Attorney deemed by Attorney to be advisable, including contracting with other firms and attorneys to provide legal services for Client.
3. Client agrees to compensate Attorney for services at the following rates:

Partner:	\$275.00/hour
----------	---------------

Associate/Of Counsel:	\$240.00/hour
-----------------------	---------------

Legal Assistant/Secretary	\$65.00/hour
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For copy jobs of less than 200 hundred pages, copies made at one of our offices will not be billed. After 200 pages, a copy job will be billed at \$0.08 per page. Out of pocket expenses including, but not limited to, postage, filing fees, shipping and copies not made at one of our offices, will be billed to the Client at our cost. Client agrees to pay to Attorney these costs.

Client will be billed mileage for trips at the applicable IRS Standard Mileage Rate from our Cedar Park office. Client agrees to pay to Attorney these costs.

4. Client has the right to cancel this Agreement and terminate Attorney's representation at any time by written notice to Attorney. Client understands that Attorney has the right to cancel this Agreement and withdraw from representing Client if any of the Attorney's invoices are not paid by Client within thirty (30) days of the date that Attorney sends them to Client or if Attorney concludes for any other reason that Attorney is unable to represent Client. Attorney will provide written notice in the event that Attorney decides to withdraw from representation.
5. In the event any legal action is taken to enforce this Agreement, Client consents to jurisdiction of the courts of the State of Texas and Attorney and Client agree that venue shall lie in Williamson County, Texas. This Agreement shall be construed under the laws of the State of Texas without regards to conflict of laws provisions.
6. Client and Attorney agree that this Agreement can only be amended by a written document signed by both Client and Attorney.

City of Bruceville-Eddy

Guevara Law, P.C.

Linda Owens, Mayor



Michael A. Guevara, Attorney



February 27, 2026

To the Honorable Mayor and
Members of the City Council
City of Bruceville-Eddy, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and aggregate remaining fund information of the City of Bruceville-Eddy, Texas (the City) for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 24, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note F to the financial statements, the City changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, Compensated Absences, in fiscal year 2025. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of net position. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the depreciation expense is based on economic depreciation. We evaluated the key factors and assumptions used to develop the economic lives of assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on the amount of receivable that will be collected. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See Attachment A for the General Fund, Attachment B for the Water Fund and Attachment C for the Sewer Fund for material misstatements detected as a result of audit procedures corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 27, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

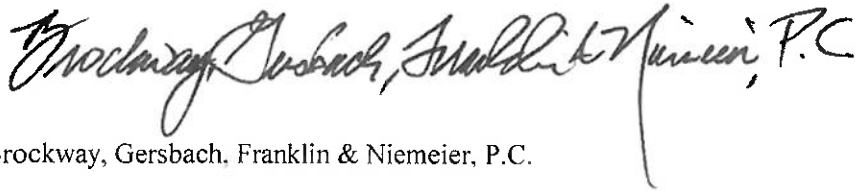
We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Honorable Mayor, Members of the City Council and management of City of Bruceville-Eddy, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Brockway, Gersbach, Franklin & Niemeier, P.C." The signature is written in a cursive, flowing style.

Brockway, Gersbach, Franklin & Niemeier, P.C.

Client: **10778 - BRUCEVILLE-EDDY, CITY OF**
Engagement: **2025 - City of Bruceville-Eddy, Texas**
Period Ending: **9/30/2025**
Trial Balance: **0140.01 - 10 General Fund Working Trial Balance**
Workpaper: **0210.01 - 10 GF Adjusting Journal Entries Report**

Attachment A

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
		4120		
Agree property tax receivable balance to confirmation				
10-00-1200	PROPERTY TAX RECEIVABLE		6,039.92	
10-00-1206	ALLOWANCE FOR DOUBTFUL ACCTS			3,182.27
10-00-2600	DEFERRED PROPERTY TAX REVENUE			2,857.65
Total			6,039.92	6,039.92
Adjusting Journal Entries JE # 2				
		3520		
reclass restricted fund balances to agree to cash balance				
10-00-3003	ASSET FORFEITURE FUND		16,174.07	
10-00-3000	FUND BALANCE			9,228.25
10-00-3001	CHILD SAFETY RESTRICTED FB			1,963.90
10-00-3002	MUNICIPAL COURT TECH/BLDG FUND			4,981.92
Total			16,174.07	16,174.07
Adjusting Journal Entries JE # 103				
		5035		
To recognize general funds portion of a water fund SURL item accrual				
10-30-6421	ELEC-BUILDING		106.00	
10-00-1750	DUE FROM WATER FUND			106.00
Total			106.00	106.00
Adjusting Journal Entries JE # 105				
		2040		
To reclassify legal settlement expenditures from CIP into a settlement expense account				
10-10-6161	Settlement Expense		1,250,000.00	
10-10-6919	CIP/CAPITAL ASSET PURCHASES			1,250,000.00
Total			1,250,000.00	1,250,000.00
Adjusting Journal Entries JE # 106				
		2030		
To reclass Water fund Grant revenue and expense from the General Fund to Water fund				
10-00-1750	DUE FROM WATER FUND		42,500.00	
10-00-5021	GRANT INCOME		27,500.00	
10-00-1750	DUE FROM WATER FUND			27,500.00
10-10-6919	CIP/CAPITAL ASSET PURCHASES			42,500.00
Total			70,000.00	70,000.00

Client: 10778 - BRUCEVILLE-EDDY, CITY OF
Engagement: 2025 - City of Bruceville-Eddy, Texas
Period Ending: 9/30/2025
Trial Balance: 0160.40 - 50 Water Dept Fund Working Trial Balance
Workpaper: 0210.02 - 50 WF Adjusting Journal Entries Report

Attachment B

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
GASB 68 entries				
5881				
50-00-1023	DEFERRED OUTFLOW CONTRIBUTION		15,569.00	
50-00-2009	DEF.INFLOW-PROJECTED VS ACTUAL		1,124.00	
50-00-6010	Pension Expense		50,709.00	
50-00-1023	DEFERRED OUTFLOW CONTRIBUTION			14,099.00
50-00-1026	DEFERRED OUTFLOW AMORTIZATION			18,284.00
50-00-1029	NET PENSION ASSETS			35,019.00
Total			67,402.00	67,402.00
Adjusting Journal Entries JE # 2				
GASB 75 Entries				
5890				
50-00-1027	DEFERRED OUTFLOW OF RESOURCES		534.00	
50-00-2001	NET OPEB ASSET LIABILITY		2,173.00	
50-00-2007	DEFERRED INFLOWS OF RESOURCES		2,499.00	
50-00-1027	DEFERRED OUTFLOW OF RESOURCES			563.00
50-00-1028	DEF. OUTFLOW-ACTUAL VS ASSUMPT			1,311.00
50-00-6011	OPEB Expense			3,332.00
Total			5,208.00	5,208.00
Adjusting Journal Entries JE # 3				
Adjust water allowance for bad debt				
4230				
50-00-1020	WATER RECEIVABLES		2,278.28	
50-00-1021	RECEIVABLES NSF CHECKS		90.32	
6780	Bad Debt Expense		1,565.86	
50-00-1003	UTILITY BILL RELIEF FUND			
50-00-1018	BAD DEBT ALLOWANCES			3,831.13
50-00-1022	TAP FEE RECEIVABLES			103.33
Total			3,934.46	3,934.46
Adjusting Journal Entries JE # 4				
Reclass principal portion of debt payments				
2520				
50-00-2115	REV REFUNDING BONDS CURRENT DU		35,000.00	
50-00-2117	2013 IMPROVE BOND CURRENT DUE		118,000.00	
50-00-2126	REV BOND SERIES 2011 CURRENT		70,000.00	
50-00-2551	2015 REVENUE BOND CURRENT DUE		36,000.00	
50-00-2552	CAPTL GOVT-WTR METER-CURRENT		103,657.74	
50-00-6040	RETURNED CHECK FEE			372.63
50-00-6900	PRINCIPAL PAYMENT DEBT			362,285.11
Total			362,657.74	362,657.74
Adjusting Journal Entries JE # 5				
Reclass current portion of long term debt				
2527				
50-00-2118	2013 IMPROVEMENT BOND		233,000.00	
50-00-2560	2015 REVENUE BOND		37,000.00	
50-00-2117	2013 IMPROVE BOND CURRENT DUE			233,000.00
50-00-2551	2015 REVENUE BOND CURRENT DUE			37,000.00
Total			270,000.00	270,000.00
Adjusting Journal Entries JE # 6				
Record depreciation expense and reverse client entered depreciation				
2025				
50-00-6814	Depreciation Expense		309,998.08	
50-00-1041	A/D WATER FACILITIES			204,823.66
50-00-1042	A/D BUILDING AND IMPROVEMENT			1,779.17
50-00-1043	A/D EQUIPMENT AND FURNTURE			103,395.25
Total			309,998.08	309,998.08

Client: **10778 - BRUCEVILLE-EDDY, CITY OF**
Engagement: **2025 - City of Bruceville-Eddy, Texas**
Period Ending: **9/30/2025**
Trial Balance: **0160.40 - 50 Water Dept Fund Working Trial Balance**
Workpaper: **0210.02 - 50 WF Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 7		2030		
To reclass expenditures in CIP for Old Bethany Project				
50-00-1035	CONSTRUCTION IN PROGRESS		1,837.35	
50-00-1035	CONSTRUCTION IN PROGRESS		5,897.08	
50-00-1035	CONSTRUCTION IN PROGRESS		189,938.08	
50-00-2000	ACCOUNTS PAYABLE			1,837.35
50-00-2010	Retainage Payable			5,897.08
50-00-6682	COMPREHENSIVE WATER PROJECTS			106,778.08
50-00-6683	PROJECTS & PLANNING			83,160.00
Total			197,672.51	197,672.51
Adjusting Journal Entries JE # 8		2030		
To reclass out of CIP and expense accounts to capitalize assets				
50-00-1030	TANK IMPROVEMENTS		1,192,725.00	
50-00-1031	EQUIPMENT		20,998.99	
50-00-1035	CONSTRUCTION IN PROGRESS			1,077,085.73
50-00-6608	VEHICLE & EQUIPMENT PURCHASES			12,499.99
50-00-6682	COMPREHENSIVE WATER PROJECTS			100,789.27
50-00-6683	PROJECTS & PLANNING			14,850.00
50-00-6914	FIXED ASSET PURCHASES			8,499.00
Total			1,213,723.99	1,213,723.99
Adjusting Journal Entries JE # 9		5035		
To record accrual from the SURL for Water Fund				
50-00-2710	DUE TO GENERAL FUND		106.00	
50-00-2751	DUE TO SEWER FUND		1,185.00	
50-00-6202	ATTORNEY FEES		5,719.50	
50-00-6202	ATTORNEY FEES		8,092.00	
50-00-6423	ELECTRICITY(HUDSON)		106.00	
50-00-6717	ELEC-WELLS		967.19	
50-00-6717	ELEC-WELLS		5,695.44	
50-00-2000	ACCOUNTS PAYABLE			21,871.13
Total			21,871.13	21,871.13
Adjusting Journal Entries JE # 10		2030		
To reclass CIP related CDBG grant expenditures into CIP and establish grant revenue in the Water fund from general fund				
50-00-1035	CONSTRUCTION IN PROGRESS		42,500.00	
50-00-2710	DUE TO GENERAL FUND		27,500.00	
50-00-2710	DUE TO GENERAL FUND			42,500.00
50-00-5021	GRANT INCOME			27,500.00
Total			70,000.00	70,000.00
Adjusting Journal Entries JE # 11		5031		
GASB 101 entry to true up compensated absence accrual				
50-00-6000	SALARIES		6,036.01	
50-00-2006	VACATION PAYABLE			6,036.01
Total			6,036.01	6,036.01

Client: 10778 - BRUCEVILLE-EDDY, CITY OF
Engagement: 2025 - City of Bruceville-Eddy, Texas
Period Ending: 9/30/2025
Trial Balance: 0160.41 - 51 Sewer Fund Working Trial Balance
Workpaper: 0210.03 - 51 SF Adjusting Journal Entries Report

Attachment C

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entries

Adjusting Journal Entries JE # 1

Reclass CIP related costs from expense to CIP account

2035

51-00-1035	CONSTRUCTION IN PROGRESS		11,324,973.91	
51-00-1035	CONSTRUCTION IN PROGRESS		408,031.18	
51-00-1035	CONSTRUCTION IN PROGRESS		42,310.00	
51-00-1035	CONSTRUCTION IN PROGRESS		607,066.36	
51-00-2000	ACCOUNTS PAYABLE			408,031.18
51-00-2000	ACCOUNTS PAYABLE			42,310.00
51-00-2010	RETAINAGE PAYABLE			607,066.36
51-00-6203	ENGINEERING			223,515.00
51-00-6682	COMPREHENSIVE SEWER PROJECTS			11,088,361.71
51-00-6683	PROJECTS & PLANNING			13,097.20
Total			<u>12,382,381.45</u>	<u>12,382,381.45</u>

Adjusting Journal Entries JE # 2

To reclass USDA loan funds out of USDA Income and into USDA debt accounts

2520 Tab .4

51-00-5000	USDA FUND INCOME		9,328,000.00	
51-00-2200	SERIES 2024A USDA			5,769,000.00
51-00-2201	SERIES 2024B USDA			3,559,000.00
Total			<u>9,328,000.00</u>	<u>9,328,000.00</u>

Adjusting Journal Entries JE # 3

To recognize the sewer fund portion of a water fund SURL accrual

5035

51-00-6202	ATTORNEY FEES		1,185.50	
51-00-2750	DUE TO WATER FUND			1,185.50
Total			<u>1,185.50</u>	<u>1,185.50</u>

Adjusting Journal Entries JE # 4

To reclass a portion of grant funds received into a deferred grant advance account so revenue can be recognized in the correct period

6011

51-00-5000	USDA FUND INCOME		12,730.00	
51-00-2011	Grant Advance			12,730.00
Total			<u>12,730.00</u>	<u>12,730.00</u>

Total Adjusting Journal Entries

21,724,296.95

21,724,296.95

Total All Journal Entries

21,724,296.95

21,724,296.95

February 27, 2026

Honorable Mayor and
Members of the City Council
City of Bruceville-Eddy, Texas

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Bruceville-Eddy, Texas as of and for the year ended September 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

See finding 2025-003 on Attachment A.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

See findings 2025-001 and 2025-002 on Attachment A.

This communication is intended solely for the information and use of the Honorable Mayor, Members of the City Council and Management of the City of Bruceville-Eddy, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

The City's written response to the significant deficiencies and material weaknesses identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Sincerely,

Brockway, Gersbach, Franklin & Niemeier, P.C.

Tentative & Preliminary

Finding 2025-001:

<u>Condition:</u>	At the end of the fiscal year under audit the funds held in the sewer fund interest and sinking account did not meet the balance requirements under section 7(d) of Ordinance No. O 6-17-2024-1, and the account was under funded by approximately \$442,736.
<u>Criteria:</u>	Requirements under section 7(d) of Ordinance No. O 6-17-2024-1 authorizing the issuance of a Texas combination tax and revenue certificate of obligation with the United States Department of Agriculture.
<u>Cause of Condition:</u>	Funds were not deposited or transferred into the Revenue bond 2024 interest and sinking account to meet the balance requirements.
<u>Effect of Condition:</u>	Effect is a state of material non-compliance with the established debt covenants.
<u>Recommendation:</u>	Deposit or transfer funds from system revenues or ad valorem taxes into the designated interest and sinking account in order to bring the balance of the account into compliance with the debt covenant.

Finding 2025-002:

Federal Agency: United States Department of Agriculture
 Federal Program Title: Water and Waste Disposal Systems for Rural Communities
 ALN: 10.760
 Grant Period: Year ended September 30, 2025

<u>Condition:</u>	The City has not adopted written policies or procedures regarding the determination of allowable costs in accordance with Uniform Guidance.
<u>Criteria:</u>	cFR200.302(b)(7)
<u>Cause of Condition:</u>	Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.
<u>Effect of Condition:</u>	Effect is a state of non-compliance which may impact future grant awards or failure to identify and reject un-allowed costs charged to grant programs.
<u>Recommendation:</u>	Adopt policies and procedures to become compliant with Uniform Guidance.

Finding 2025-003:

Federal Agency: United States Department of Agriculture
Federal Program Title: Water and Waste Disposal Systems for Rural Communities
ALN: 10.760
Grant Period: Year ended September 30, 2025

Condition: The City has not adopted procedures (controls) to ensure compliance with 2 CFR 200 regarding the preparation and completion of the schedule of expenditures of federal awards and the accompanying notes and disclosures required by Uniform Guidance.

Criteria: 2 CFR 200.510(b)

Cause of Condition: Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.

Effect of Condition: Effect is potential errors in reporting and preparation of the schedule of expenditures of federal awards which could cause non-compliance with 2 CFR 200.

Recommendation: Adopt and implement procedures (controls) to become compliant with Uniform Guidance.

Tentative & Preliminary

**City of
Bruceville-Eddy, Texas
September 30, 2025**

Financial Statements



CITY OF BRUCEVILLE-EDDY, TEXAS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

TOGETHER WITH INDEPENDENT AUDITOR'S REPORT THEREON
AND REQUIRED SUPPLEMENTARY INFORMATION

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Bruceville-Eddy, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and aggregate remaining fund information of the City of Bruceville-Eddy, Texas ("the City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and aggregate remaining fund information of the City as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, other post-employment benefit information and the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

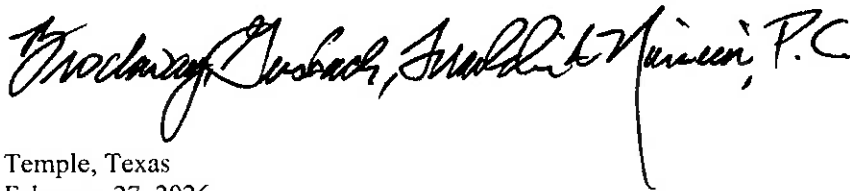
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying individual fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U. S. *Code of federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Mocharaf Darbach, Auditor in Charge, P.C." The signature is written in a cursive style with a long vertical line extending downwards from the end.

Temple, Texas
February 27, 2026

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial Report, we, the managers of the City of Bruceville-Eddy, Texas ("the City"), discuss and analyze the City's financial performance for the fiscal year ended September 30, 2025. Please read it in conjunction with the Independent Auditor's Report on pages 1 through 4, and the City's Basic Financial Statements, which begin on page 14.

FINANCIAL HIGHLIGHTS

- The City's net position increased by \$ 1,076,806 as a result of this year's operations.
- The General Fund ended the year with a fund balance of \$ 1,960,733.
- During the year, the City had governmental expenses that were \$ 1,278,577 more than the \$ 1,352,198 generated in tax and other revenues for governmental programs.
- The total cost of all the City's programs was \$ 3,535,989. Of this amount, \$ 2,999,159 was directly attributed to public safety (Police Department) and water and sewer services. The remainder of the cost was mainly for general government and street repair.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 14 through 17). These provide information about the activities of the City as a whole and present a longer-term view of the City's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate economic development corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

Fund financial statements (starting on page 18) report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. For governmental funds, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail.

The notes to financial statements (starting on page 31) provide narrative explanations or additional data needed for full disclosure in the government-wide statements and the fund financial statements.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the City's overall financial condition and operations begins on page 14. Its primary purpose is to show whether the City is better or worse off as a result of the year's activities. The Statement of Net Position includes all the City's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the City's operations during the year.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years (e.g., uncollected taxes). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting.

These two statements report the City's net position and the changes in them. The City's net position (the difference between assets and liabilities) provides one measure of the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City, however, you should consider nonfinancial factors as well, such as changes in the property tax base and the condition of the City's facilities.

In the Statement of Net Position and the Statement of Activities, the City is divided into two kinds of activities.

Governmental activities – Most of the City's basic services are reported here, including the public safety, streets, and general government. Property taxes, fines and sales taxes finance most of these activities.

Business-type activities - The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water and sewer system activities are reported here.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by state law and by bond covenants. The City's two kinds of funds - governmental and proprietary - utilize different accounting approaches.

Governmental fund – The majority of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method identified as the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. By comparing information presented for the governmental fund with similar information presented for governmental activities in the government-wide financial statements, readers may better understand the long-term impact of the government's near-term financing decisions. The relationships or differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental fund statements are detailed in a reconciliation following the fund financial statements.

Proprietary fund - The City charges customers for the services it provides, whether to outside customers or to other units within the City. These services are generally reported in the proprietary fund. The proprietary fund is reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are identical to the business-type activities that are reported in the government-wide statements, but provide more detail and additional information such as cash flows for the proprietary fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City's combined net position was \$ 11,811,328 as of September 30, 2025. Analyzing the net position and net expenses of governmental and business-type activities separately, the business-type activities net position was \$ 8,580,349 and the governmental activities net position was \$ 3,230,979.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

The following condensed financial statements focus on the Net Position (Table I) and Change in Net Position (Table II) of general revenues and significant expenses of the City's governmental and business-type activities.

Table I

NET POSITION

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 2,101,015	\$ 3,186,564	\$ 2,289,766	\$ 2,589,044	\$ 4,390,781	\$ 5,775,608
Noncurrent and capital assets	1,226,329	1,388,123	17,950,479	5,528,181	19,176,808	6,916,304
Total assets	3,327,344	4,574,687	20,240,245	8,117,225	23,567,589	12,691,912
Deferred outflows	110,327	111,205	65,743	83,897	176,070	195,102
Total assets and deferred outflows	3,437,671	4,685,892	20,305,988	8,201,122	23,743,659	12,887,014
Other liabilities	48,313	61,416	1,236,874	461,096	1,285,187	522,512
Long-term liabilities	71,263	39,059	10,443,237	1,465,909	10,514,500	1,504,968
Total liabilities	119,576	100,475	11,680,111	1,927,005	11,799,687	2,027,480
Deferred inflows	87,116	75,861	45,528	49,151	132,644	125,012
Total liabilities and deferred inflows	206,692	176,336	11,725,639	1,976,156	11,932,331	2,152,492
Net Position:						
Net investment in capital assets	1,226,329	1,352,473	6,937,516	4,213,627	8,163,845	5,566,100
Restricted	156,048	165,277	427,712	418,576	583,760	583,853
Unrestricted	1,848,602	2,991,806	1,215,121	1,592,763	3,063,723	4,584,569
Total Net Position	\$ 3,230,979	\$ 4,509,556	\$ 8,580,349	\$ 6,224,966	\$ 11,811,328	\$ 10,734,522

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

Table II

CHANGE IN NET POSITION

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues						
Charges for services	\$ 403,147	\$ 491,063	\$ 2,205,278	\$ 2,130,063	\$ 2,608,425	\$ 2,621,126
General Revenues:						
Property tax	510,939	477,331	-	-	510,939	477,331
Sales tax	218,020	179,876	-	-	218,020	179,876
Other taxes	52,248	53,405	-	-	52,248	53,405
Grants	-	-	2,238,361	421,324	2,238,361	421,324
Investment earnings	109,607	124,825	65,395	87,520	175,002	212,345
Miscellaneous	58,237	135,472	1,563	5,100	59,800	140,572
Total Revenue	1,352,198	1,461,972	4,510,597	2,644,007	5,862,795	4,105,979
Expenses:						
General government	450,422	352,801	-	-	450,422	352,801
Public safety	843,945	814,438	-	-	843,945	814,438
Streets	86,408	90,417	-	-	86,408	90,417
Water and sewer	-	-	2,155,214	2,042,829	2,155,214	2,042,829
Total Expenses	1,380,775	1,257,656	2,155,214	2,042,829	3,535,989	3,300,485
Change in net position before transfers and extraordinary items	(28,577)	204,316	2,355,383	601,178	2,326,806	805,494
Transfers	-	(30,933)	-	30,933	-	-
Extraordinary items	(1,250,000)	-	-	-	(1,250,000)	-
Net position - beginning	4,509,556	4,336,173	6,224,966	5,592,855	10,734,522	9,929,028
Net position - ending	\$ 3,230,979	\$ 4,509,556	\$ 8,580,349	\$ 6,224,966	\$11,811,328	\$10,734,522

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

A large portion of the City's net position (69%) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (5%) represents resources that are subject to external restrictions on how they may be used. The balance of unrestricted net position, \$ 3,063,723, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the fiscal year, the City is able to report positive balances in both categories of net position for the government as a whole.

For the year ended September 30, 2025, revenues from governmental activities totaled \$ 1,352,198. Charges for public safety services accounted for 30% of these revenues and property taxes accounted for 38% of the total.

For the year ended September 30, 2025, expenses for governmental activities totaled \$ 1,380,775. The City's three largest funded programs are for general government, public safety and streets.

Revenues of the City's business-type activities were \$ 4,510,597 for the year ended September 30, 2025. Expenses for the City's business-type activities were \$ 2,155,214. The City's largest business-type activities expense was the purchase of water.

THE CITY'S FUNDS

As the City completed the year, its governmental funds (as presented in the balance sheet on page 18) reported a fund balance of \$ 2,019,561, which is \$ 1,075,304 lower than last year's total of \$ 3,094,865.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2025, the City had \$ 19,176,808 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities, equipment and land. This amount represents a net increase of \$ 12,323,050 due to current year purchases and contributions being more than depreciation and current year disposals. This year's major additions included:

Buildings and improvements	\$ 4,551
Water facilities	1,192,725
Machinery and equipment	20,999
Construction in progress	12,622,554
	<u>\$ 13,840,829</u>

**MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF BRUCEVILLE-EDDY, TEXAS
SEPTEMBER 30, 2025**

Debt

At year-end, the City had \$ 10,400,000 in bonds and notes outstanding versus \$ 1,434,658 last year. This increase is due to new debt during fiscal year 2025 being more than the principle payments applied to outstanding debt during the year.

More detailed information about the City's long-term liabilities is presented in the Notes to Financial Statements on pages 43 through 45.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's elected and appointed officials considered population growth and available resources from water, public safety and tax revenues when setting the fiscal year ending September 30, 2026 budget and tax rate.

The City adopted a \$ 10,166,633 combined budget for fiscal year ending September 30, 2026. It will be funded through property taxes, water and utility charges, and other local revenues.

If the City does not incur any unforeseen expenditures or reductions in revenue, current revenues should cover current expenses with no change in estimated fund balance in the General Fund and no change in the Water Fund or Sewer Fund net position.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's business office at City of Bruceville-Eddy, 144 Wilcox Drive, Bruceville-Eddy, Texas 76524.

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BASIC FINANCIAL STATEMENTS

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF NET POSITION
September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Bruceville-Eddy Economic Development Corporation
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,864,280	\$ 1,474,426	\$ 3,338,706	\$ 58,828
Receivables, net	22,429	182,574	205,003	-
Cash and cash equivalents, restricted	156,048	691,024	847,072	-
Internal balances	58,258	(58,258)	-	-
Capital assets, not being depreciated:				
Land and improvements	649,610	559,183	1,208,793	-
Construction in progress	-	13,538,498	13,538,498	-
Capital assets, net of accumulated depreciation:				
Buildings and improvements	187,931	44,479	232,410	-
Water facilities	-	3,433,175	3,433,175	-
Machinery and equipment	258,334	375,144	633,478	-
Infrastructure	130,454	-	130,454	-
Total capital assets	<u>1,226,329</u>	<u>17,950,479</u>	<u>19,176,808</u>	<u>-</u>
Total Assets	<u>3,327,344</u>	<u>20,240,245</u>	<u>23,567,589</u>	<u>58,828</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred amounts related to pensions	106,006	63,168	169,174	-
Deferred amounts related to OPEB	<u>4,321</u>	<u>2,575</u>	<u>6,896</u>	<u>-</u>
Total Deferred Outflows of Resources	110,327	65,743	176,070	-

The accompanying notes are an integral part of the financial statements.

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Bruceville-Eddy Economic Development Corporation
<u>LIABILITIES</u>				
Accounts payable	11,171	547,141	558,312	-
Retainage payable	-	612,963	612,963	-
Grant advance	-	12,730	12,730	-
State criminal costs and fees payable	27,979	-	27,979	-
Other accrued liabilities	9,163	10,721	19,884	-
Customer deposits	-	53,319	53,319	-
Noncurrent liabilities:				
Due within on year:				
Bonds and notes payable	-	270,000	270,000	-
Due in more than one year:				
Bonds and notes payable	-	10,130,000	10,130,000	-
Compensated absences	30,429	18,904	49,333	-
Pension liability	13,632	8,123	21,755	-
OPEB liability	27,202	16,210	43,412	-
Total Liabilities	119,576	11,680,111	11,799,687	-
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred amounts related to pensions	68,439	40,781	109,220	-
Deferred amounts related to OPEB	7,965	4,747	12,712	-
Unavailable revenues - lease related	10,712	-	10,712	-
Total Deferred Inflows of Resources	87,116	45,528	132,644	-
<u>NET POSITION</u>				
Net investment in capital assets	1,226,329	6,937,516	8,163,845	-
Restricted for:				
Court tech. and building security	5,699	-	5,699	-
Public safety	139,461	-	139,461	-
Child safety	10,888	-	10,888	-
Debt service	-	303,257	303,257	-
Capital projects	-	67,720	67,720	-
Customer deposits	-	56,735	56,735	-
Unrestricted	1,848,602	1,215,121	3,063,723	58,828
Total Net Position	\$ 3,230,979	\$ 8,580,349	\$ 11,811,328	\$ 58,828

The accompanying notes are an integral part of the financial statements.

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

<u>Functions/Programs</u>	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary Government:			
Governmental activities:			
General government	\$ 450,422	\$ 72,593	\$ -
Public safety	843,945	330,554	-
Highways and streets	86,408	-	-
Total governmental activities	<u>1,380,775</u>	<u>403,147</u>	<u>-</u>
Business-type activities:			
Water utility	1,974,975	2,205,278	27,500
Sewer	180,239	-	2,210,861
Total business-type activities	<u>2,155,214</u>	<u>2,205,278</u>	<u>2,238,361</u>
Total Primary Government	<u>\$ 3,535,989</u>	<u>\$ 2,608,425</u>	<u>\$ 2,238,361</u>
Component Unit:			
Bruceville-Eddy Economic Development Corporation	\$ -	\$ -	\$ -
Total Component Unit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:
Property taxes
Sales and miscellaneous taxes
Franchise taxes
Investment income
Miscellaneous
Extraordinary Items
Total general revenues and extraordinary items

Change in net position
Net Position - beginning of year
Net Position - end of year

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Primary Government		Component Unit
	Business-Type Activities	Total	Bruceville-Eddy EDC
\$ (377,829)	\$ -	\$ (377,829)	\$ -
(513,391)	-	(513,391)	-
(86,408)	-	(86,408)	-
(977,628)	-	(977,628)	-
-	257,803	257,803	-
-	2,030,622	2,030,622	-
-	2,288,425	2,288,425	-
(977,628)	2,288,425	1,310,797	-
-	-	-	-
-	-	-	-
510,939	-	510,939	-
218,020	-	218,020	43,604
52,248	-	52,248	-
109,607	65,395	175,002	-
58,237	1,563	59,800	-
(1,250,000)	-	(1,250,000)	-
(300,949)	66,958	(233,991)	43,604
(1,278,577)	2,355,383	1,076,806	43,604
4,509,556	6,224,966	10,734,522	15,224
\$ 3,230,979	\$ 8,580,349	\$ 11,811,328	\$ 58,828

CITY OF BRUCEVILLE-EDDY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025

	<u>General</u>	<u>Non-Major Street Maintenance and Repair</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,805,452	\$ 58,828	\$ 1,864,280
Taxes receivable, net	22,429	-	22,429
Due from other funds	58,258	-	58,258
Cash and cash equivalents, restricted	156,048	-	156,048
Total Assets	<u>\$ 2,042,187</u>	<u>\$ 58,828</u>	<u>\$ 2,101,015</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 11,171	\$ -	\$ 11,171
State criminal costs and fees payable	27,979	-	27,979
Other accrued liabilities	9,163	-	9,163
Total Liabilities	<u>48,313</u>	<u>-</u>	<u>48,313</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenues - property taxes	22,429	-	22,429
Unavailable revenues - lease related	10,712	-	10,712
Total Deferred Inflows of Resources	<u>33,141</u>	<u>-</u>	<u>33,141</u>
<u>FUND BALANCES</u>			
Fund Balances:			
Restricted for:			
Court technology and building security	5,699	-	5,699
Public safety	139,461	-	139,461
Child safety	10,888	-	10,888
Unassigned	1,804,685	58,828	1,863,513
Total Fund Balance	<u>1,960,733</u>	<u>58,828</u>	<u>2,019,561</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,042,187</u>	<u>\$ 58,828</u>	<u>\$ 2,101,015</u>

The accompanying notes are an integral part of the financial statements.

CITY OF BRUCEVILLE-EDDY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2025

Total Fund Balance - Governmental Funds (Page 18) **\$ 2,019,561**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Land	\$ 649,610	
Buildings	325,143	
Equipment	986,475	
Infrastructure	363,885	
Accumulated depreciation	(1,098,784)	
Total capital assets	<u>\$ 1,226,329</u>	1,226,329

Deferred outflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level. 106,006

Deferred outflows related to OPEB activity are not required to be reported in the funds but are required to be reported at the government-wide level. 4,321

Accrued vacation and comp time payable is not due and payable in the current period and therefore is not reported in the funds. (30,429)

Net pension liability is not due and payable in the current period and therefore is not reported in the funds. (13,632)

Net OPEB liability is not due and payable in the current period and therefore is not reported in the funds. (27,202)

Deferred inflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level. (68,439)

Deferred inflows related to OPEB activity are not required to be reported in the funds but are required to be reported at the government-wide level. (7,965)

Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are reported as deferred inflows of resources in the fund financial statements. 22,429

Net Position of Governmental Activities (Page 15) **\$ 3,230,979**

The accompanying notes are an integral part of the financial statements.

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Non-Major Street Maintenance and Repair	Total Governmental Funds
<u>Revenues</u>			
Ad valorem tax	\$ 508,081	\$ -	\$ 508,081
Sales tax	174,416	43,604	218,020
Franchise tax	52,248	-	52,248
Fines and forfeitures	330,554	-	330,554
Licenses and permits	72,593	-	72,593
Interest income	109,607	-	109,607
Lease and miscellaneous income	58,238	-	58,238
Total Revenues	<u>1,305,737</u>	<u>43,604</u>	<u>1,349,341</u>
<u>Expenditures</u>			
Current:			
General government	409,606	-	409,606
Public safety	694,116	-	694,116
Streets	70,923	-	70,923
Total Expenditures	<u>1,174,645</u>	<u>-</u>	<u>1,174,645</u>
Excess of revenues over expenditures	<u>131,092</u>	<u>43,604</u>	<u>174,696</u>
<u>Extraordinary Items</u>			
Legal settlement expense	(1,250,000)	-	(1,250,000)
Total Extraordinary Items	<u>(1,250,000)</u>	<u>-</u>	<u>(1,250,000)</u>
Net change in fund balance	(1,118,908)	43,604	(1,075,304)
Fund Balance- beginning of year	<u>3,079,641</u>	<u>15,224</u>	<u>3,094,865</u>
Fund Balance- end of year	<u>\$ 1,960,733</u>	<u>\$ 58,828</u>	<u>\$ 2,019,561</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF BRUCEVILLE-EDDY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025**

Net Change in Fund Balance - Total Governmental Funds (Page 20) **\$ (1,075,304)**

Amounts reported for governmental activities in the statement of activities (pages 16-17) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Capital outlay	\$ 4,551	
Depreciation expense	(130,695)	
	\$(126,144)	(126,144)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes not collected	\$ 22,429	
Less prior year	(19,571)	
	\$ 2,858	2,858

Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, they are not reported as expenditures in governmental funds.

Increase in compensated absences liability	\$ (15,737)	(15,737)
---	-------------	----------

The net pension liability and related deferred outflows/inflows per GASB 68 is accrued at the government-wide level but not at the fund level. This is the current year change related to the net pension liability and related deferred outflows/inflows, reported as expense in the statement of activities.

(62,186)

The OPEB liability and related deferred outflows/inflows per GASB 75 is accrued at the government-wide level but not at the fund level. This is the current year change related to the total OPEB liability and related deferred outflows/inflows, reported as expense in the statement of activities.

(2,064)

Change in Net Position of Governmental Activities (Page 17)

\$ (1,278,577)

The accompanying notes are an integral part of the financial statements.

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2025

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current assets:			
Cash and cash equivalents	\$ 1,474,426	\$ -	\$ 1,474,426
Accounts receivable, net	182,574	-	182,574
Total current assets	1,657,000	-	1,657,000
Noncurrent assets:			
Cash and cash equivalents, restricted	427,712	263,312	691,024
Due from other funds	1,110,362	-	1,110,362
Capital assets, net	4,569,231	13,381,248	17,950,479
Total noncurrent assets	6,107,305	13,644,560	19,751,865
Total Assets	7,764,305	13,644,560	21,408,865
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred amounts related to pensions	63,168	-	63,168
Deferred amounts related to OPEB	2,575	-	2,575
Total Deferred Outflows of Resources	65,743	-	65,743
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	96,799	450,342	547,141
Retainage payable	5,897	607,066	612,963
Grant advance	-	12,730	12,730
Accrued liabilities	10,721	-	10,721
Customer deposits	53,319	-	53,319
Due to other funds	-	1,168,620	1,168,620
Bonds and notes payable - current portion	270,000	-	270,000
Total current liabilities	436,736	2,238,758	2,675,494
Noncurrent liabilities:			
Compensated absences	18,904	-	18,904
Pension liability	8,123	-	8,123
OPEB liability	16,210	-	16,210
Bonds and notes payable	655,000	9,475,000	10,130,000
Total noncurrent liabilities	698,237	9,475,000	10,173,237
Total Liabilities	1,134,973	11,713,758	12,848,731

The accompanying notes are an integral part of the financial statements.

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred amounts related to pensions	40,781	-	40,781
Deferred amounts related to OPEB	4,747	-	4,747
Total Deferred Inflows of Resources	45,528	-	45,528
<u>NET POSITION</u>			
Net investment in capital assets	3,638,334	3,299,182	6,937,516
Restricted for:			
Debt service	303,257	-	303,257
Capital projects	67,720	-	67,720
Customer deposits	56,735	-	56,735
Unrestricted (deficit)	2,583,501	(1,368,380)	1,215,121
Total Net Position	\$ 6,649,547	\$ 1,930,802	\$ 8,580,349

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CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<u>Operating Revenues</u>			
Water	\$ 1,873,080	\$ -	\$ 1,873,080
Garbage	149,314	-	149,314
Water tap fees	131,800	-	131,800
Other operating revenues	51,084	-	51,084
Total Operating Revenues	2,205,278	-	2,205,278
<u>Operating Expenses</u>			
Water purchases	492,156	-	492,156
Water system utilities	151,097	-	151,097
Water/Sewer system supplies	45,118	418	45,536
Repairs and maintenance	26,664	-	26,664
Other water/sewer system expenses	156,267	-	156,267
Personnel and support	355,108	-	355,108
Professional fees	112,340	56,631	168,971
Administrative expenses	121,572	756	122,328
Garbage collection fees	142,298	-	142,298
Depreciation and amortization	309,998	-	309,998
Total Operating Expenses	1,912,618	57,805	1,970,423
Operating Income (Loss)	292,660	(57,805)	234,855
<u>Nonoperating Revenues (Expenses)</u>			
Grant Income	27,500	2,210,861	2,238,361
Interest income	65,395	-	65,395
Interest expense	(54,632)	(122,434)	(177,066)
Donations emergency services income	1,563	-	1,563
Donations emergency services expense	(2,054)	-	(2,054)
Miscellaneous expense	(5,671)	-	(5,671)
Miscellaneous income	-	-	-
Total Nonoperating Revenues (Expenses)	32,101	2,088,427	2,120,528
Change in Net Position	324,761	2,030,622	2,355,383
Net Position (Deficit) - beginning of year	6,324,786	(99,820)	6,224,966
Net Position (Deficit) - end of year	\$ 6,649,547	\$ 1,930,802	\$ 8,580,349

The accompanying notes are an integral part of the financial statements.

CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-Type Activities Water and Sewer Funds
<u>Cash Flows from Operating Activities</u>	
Cash received from customers	\$ 2,218,469
Cash paid to suppliers	(520,442)
Cash paid to employees	(301,695)
Net Cash Provided by Operating Activities	<u>1,396,332</u>
<u>Cash Flows from Non-Capital Financing Activities</u>	
Grants	2,238,361
Contribution income	1,563
Contribution expense	(2,054)
Miscellaneous income	(5,671)
Net Cash Provided by Non-Capital Financing Activities	<u>2,232,199</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of capital assets	(12,759,192)
Payments on long-term bonds	8,965,342
Interest paid	(177,066)
Net Cash Used by Capital and Related Financing Activities	<u>(3,970,916)</u>
<u>Cash Flows from Investing Activities</u>	
Interest received	65,395
Increase in restricted cash	(272,448)
Net Cash Used by Investing Activities	<u>(207,053)</u>
Net Decrease in Cash and Cash Equivalents	(549,438)
Cash and Cash Equivalents - beginning of year	<u>2,023,864</u>
Cash and Cash Equivalents - end of year	<u>\$ 1,474,426</u>

The accompanying notes are an integral part of the financial statements.

	Business-Type Activities Water and Sewer Funds
<u>Reconciliation of operating income to net cash provided by operating activities:</u>	
Operating income	\$ 234,855
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	309,998
Changes in assets, deferred outflows or resources, liabilities and deferred inflows or resources:	
Change in accounts receivable	7,286
Change in net pension asset	26,896
Change in due from other funds	(201,748)
Change in deferred outflows	18,154
Change in accounts payable	757,423
Change in accrued liabilities	12,450
Change in due to/from other funds	216,750
Change in customer deposits	5,905
Change in compensated absences	6,036
Change in net pension liability	8,123
Change in net OPEB liability	(2,173)
Change in deferred inflows	(3,623)
Total Adjustments	<u>1,161,477</u>
Net Cash Provided by Operating Activities	<u><u>\$ 1,396,332</u></u>

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NOTES TO FINANCIAL STATEMENTS

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**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Bruceville-Eddy, Texas (the City) was incorporated in 1974 for the purpose of providing public safety, water and sanitation services, planning and general administrative services. The City's present population is approximately 1,454, and it serves approximately 2,106 metered customers.

The following is a summary of certain significant accounting policies followed in the preparation of the financial statements of the City.

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement, known as the "Reporting Model" statement, affects the way the City prepares and presents financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private-sector financial reports.

GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions and includes:

Management's Discussion and Analysis - GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of a "management's discussion and analysis" (MD&A). This analysis is similar to the analysis the private sector provides in their annual reports.

Government-Wide Financial Statements - The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. Government-wide financial statements do not provide information by fund or account group, but distinguish between the City's governmental activities and business-type activities on the statement of net position and statement of activities. Significantly, the City's statement of net position includes both noncurrent assets and noncurrent liabilities of the City, which were previously recorded in the General Fixed Assets Account Group and the General Long-term Obligations Account Group (such as building and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

In addition, the government-wide statement of activities reflects depreciation expenses on the City's capital assets, including infrastructure. In addition to the government-wide financial statements, the City has prepared governmental fund financial statements, which continue to use the modified accrual basis of accounting and the current financial resources measurement focus. Accordingly, the accounting and financial reporting for the City's General Fund, the City's major governmental fund, is similar to that previously presented in the City's financial statements, although the format of financial statements has been modified by GASB Statement No. 34.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Statement of Net Position - The Statement of Net Position is designed to display the financial position of the primary government (government and business-type activities). Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Position and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of the government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Activities - The government-wide statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

In evaluating the City's financial reporting entity, management has considered all potential component units. The decision to include a potential component unit was made based on the guidance set forth in GASB Statement No. 61. The component unit discussed below has been included based on this criterion.

The Bruceville-Eddy Economic Development Corporation is included as a component unit because of its operational and financial relationship with the City. The Corporation receives its primary funding from a sales tax assessed by the City, and the city appoints the members of the governing board. The Corporation was created by the City to enhance the economic development of the Bruceville-Eddy community. The Bruceville-Eddy Economic Development Corporation is presented as a discretely presented component unit in the government-wide statement of net position and statement of activities.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (the statement of net position and the statement of activities) present information of all the non-fiduciary activities of the primary government and its component unit. These statements present summaries of governmental and business-type activities for the City accompanied by a total column.

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the City's non-fiduciary activities with most of the interfund activities removed. Governmental activities include programs supported primarily by taxes, grants and other intergovernmental revenues. Business-type activities include programs supported primarily by water revenues.

The Statement of Activities demonstrates how other people or entities that participate in programs the City operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the City. Examples include water payments, police fines, etc. If revenue is not program revenue, it is general revenue used to support all of the City's functions. Taxes are always general revenues.

Interfund activities between governmental funds appear as due to/from on the Governmental Fund Balance Sheet. All transactions between governmental funds are eliminated on the government-wide statements.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The City considers all revenues available if they are collectible within 60 days after period end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the state are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

D. FUND ACCOUNTING

The City reports the following major governmental fund:

General Fund - the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City reports the following major proprietary funds:

Water Fund and Sewer Fund - used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, cost incurred and/or net income is necessary for management accountability.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Reconciliation of Government-Wide and Fund Financial Statements

A summary reconciliation of the difference between total fund balances as reflected on the governmental funds balance sheet and total net position for governmental activities as shown on the government-wide statement of net position is presented in an accompanying schedule to the governmental funds balance sheet. The asset and liability elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. A summary reconciliation of the difference between net changes in fund balances as reflected on the governmental funds statement of revenues, expenditures and changes in fund balances and change in net position for governmental activities as shown on the government-wide statement of activities is presented in an accompanying schedule to the governmental funds statement of revenues, expenditures and changes in fund balances. The revenue and expense elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or legally restricted by outside parties for use for a specific purpose. GASB No. 54 requires governmental fund balances to be reported in one of five classifications. These five classifications are non-spendable, restricted, committed, assigned and unassigned.

Non-spendable fund balances are either not in spendable form or are legally required to be maintained intact. Restricted fund balances have constraints imposed either 1) by law through constitutional provisions or enabling legislation or 2) by creditors, grantors, contributors, or laws or regulations of other governments. Committed fund balances represent funds set aside formally by the City Council for specific purposes. Assigned fund balances are earmarked for specific purposes by the City Council, but are neither restricted nor committed. These balances represent tentative management plans that are subject to change. Unassigned fund balance is the residual classification for the general fund for which the previous classifications do not apply. When different classifications of funds are available for expenditure, the City considers the most restrictive classification amount to have been spent first.

The following is a list of fund balance restrictions used by the City and a description of each:

Debt Service- Funds restricted for the retirement of general long-term debt.

Public Safety- Funds restricted from criminal asset forfeiture programs to be used only for the benefit of the police department.

Other:

Court Technology and Building Security- Funds restricted, from specific court fees, for the purchase of goods and services that will benefit the court.

Child Safety- Funds restricted, from specific court fees, to be used to enhance child safety.

Capital Projects- Funds restricted for use in current and future construction projects.

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Customer Deposits- Funds restricted for the application to customer account balances or refunds to customer.

E. ASSETS, LIABILITIES AND NET POSITION

1. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Receivables

Accounts and property tax receivables are shown net of any allowance for uncollectible accounts. Property taxes receivable for the governmental fund types, which have been remitted within sixty days subsequent to year-end, are considered measurable and available and recognized as revenues. All other property taxes are offset by deferred resources and, accordingly, have not been recorded as revenue.

3. Restricted Assets

Restricted assets are liquid assets that have third party (statutory, bond covenant or granting agency) limitations on their use. Certain resources set aside for the repayment of revenue bonds are classified as restricted assets on the Balance Sheet and the Statement of Net Position, because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. Customer deposits held by the City before any services were supplied are restricted to the service for which the deposits were collected. A percentage of fines collected by the City are restricted and their use limited by state statute.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 2,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Category</u>	<u>Life</u>
Buildings and improvements	10-30 years
Machinery and equipment	3-10 years
Water facilities	30 years
Infrastructure	20 years

5. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Net Position

Net Position in government-wide and proprietary financial statements are classified as net investment in capital assets, restricted and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

7. Fund Balance

The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Non-spendable Fund Balance - Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

Restricted Fund Balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority to be reported as committed; amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Assigned Fund Balance – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned Fund Balance – Amounts that do not meet the criteria above and are available for any purpose; positive amounts are reported in the General Fund.

City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance, the highest level of action. This is typically done through adoption of the budget. A fund balance commitment is further indicated in the budget document as a commitment of the fund. Assigned fund balance is established by City Council by passage of a resolution either through adoption or amendment of the budget as intended for specific purposes.

For the classification of Governmental Fund balances, the City considers expenditures to be made from the most restrictive first when more than one classification is available.

8. Estimates

The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Specifically, the actuarial calculations used to determine the annual required contributions and related liabilities of the City's retirement plans and post-employment obligations are based on assumptions about the possibility of events far into the future. Accordingly, actual results could differ from those estimates.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Bruceville-Eddy's Post Employment Health Insurance Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable, in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

11. Deferred outflows and inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that qualify for reporting in this category related to the City's pension and OPEB plans through TMRS.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At this time, the City has three items that qualify for reporting in this category. They are amounts related to pension and OPEB plans through TMRS and deferred lease income.

F. ADOPTION OF NEW AND FUTURE ACCOUNTING STANDARDS

The GASB has issued the following statements which will become effective in the current year.

Statement No. 101, *Compensated Absences* – This statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The objective is achieved by aligning the recognition and measurement guidance under a model and by amending certain previously required disclosures. This statement was implemented in fiscal year 2025, which had no impact on beginning of year net position.

The GASB has issued the following statements which will become effective in future years:

Statement No. 103, *Financial Reporting Model Improvements* – This statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This statement will be implemented in fiscal year 2026.

Statement No. 104, *Disclosure of Certain Capital Assets* – This statement requires certain type of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement 87, *Leases*, intangible right-to-use assets recognized in accordance with Statement 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement 96, *Subscription-Based Information Technology Arrangements*, also should be disclosed separately. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class. This statement will be implemented in fiscal year 2026.

Statement No. 105, *Subsequent Events* - This statement will improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This statement will be implemented in fiscal year 2027.

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

II. DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

Additional Contractual Provisions governing deposits and investments are as follows:

The funds of the City must be deposited and invested under the terms of a contract, contents of which are set out in the depository contract law. The depository bank places approved pledged securities for safekeeping and trust with the City's agent bank in an amount sufficient to protect City's funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Policies Governing Deposits and Investments

1. Foreign Currency Risk – The City's deposits and investments are not exposed to foreign currency risk.
2. Custodial Credit Risk – The City's policy is to be collateralized. The City was fully collateralized during the period.
3. Interest Rate Risk – The City has no debt securities that have interest rate risk.
4. Other Credit Risk Exposure – The City does not invest in debt securities.
5. Concentration Risk – The City's deposits and investments are exposed to concentration risk in that they are all deposited with the same bank.

Deposits Credit Risk

The cash deposits and savings accounts held at financial institutions can be categorized according to three levels of risk. These three levels of risk are as follows:

- Category 1 - Deposits, which are insured or collateralized with securities held by the City or by its agent in the City's name.
- Category 2 - Deposits, which are collateralized with securities, held by the pledging financial institution's trust department or agent in the City's name.
- Category 3 - Deposits which are not collateralized or insured.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Based on these three levels of risk, all of the City's cash deposits are classified as Category 1.

Deposits are stated at cost plus accrued interest and the carrying amounts are displayed on the balance sheet as cash and cash equivalents. Following is a summary of the City's deposits, by category:

1. Insured by FDIC	\$ 795,854
2. Collateralized by pledged securities	3,659,557
3. Uninsured and uncollateralized	<u>-</u>
 Total Bank Balance	 <u>\$ 4,455,411</u>
 Carrying Amount	 <u>\$ 4,244,606</u>

B. RESTRICTED CASH

The City had restricted cash of \$ 156,048 in the General Fund, \$ 427,212 in the Water Fund and \$ 263,312, in the sewer fund as of September 30, 2025. The restrictions stem from the need to protect customer utility deposits, to set aside a reserve for the payment of interest and principal on bonded indebtedness, sewer system construction and to set aside monies that are restricted by revenue sources as to use.

C. RECEIVABLES

Receivables at September 30, 2025 for the government's individual major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Water Fund
Tax receivables	\$ 55,843	\$ -
Less: allowance for uncollectible accounts	(33,414)	-
Tax receivable, net	<u>22,429</u>	<u>-</u>
Accounts receivable	-	184,026
Less: allowance for uncollectible accounts	<u>-</u>	<u>(1,452)</u>
Total Receivables	<u>\$ 22,429</u>	<u>\$ 182,574</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

D. INTERFUND RECEIVABLES AND PAYABLES

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances. The individual interfund receivables and payable balances at September 30, 2025, were:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 58,258	\$ -
Water Fund	1,110,362	-
Sewer Fund	-	1,168,620
	<u>-</u>	<u>1,168,620</u>
Total All Funds	<u>\$ 1,168,620</u>	<u>\$ 1,168,620</u>

E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reclassifications (Deletions)	Ending Balance
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 649,610	\$ -	\$ -	\$ 649,610
Total capital assets, not being depreciated	<u>649,610</u>	<u>-</u>	<u>-</u>	<u>649,610</u>
Capital assets, being depreciated:				
Buildings and improvements	320,592	4,551	-	325,143
Machinery and equipment	986,475	-	-	986,475
Infrastructure	363,885	-	-	363,885
Total capital assets, being depreciated	<u>1,670,952</u>	<u>4,551</u>	<u>-</u>	<u>1,675,503</u>
Less accumulated depreciation for:				
Buildings and improvements	(126,071)	(11,141)	-	(137,212)
Machinery and equipment	(624,072)	(104,069)	-	(728,141)
Infrastructure	(217,946)	(15,485)	-	(233,431)
Total accumulated depreciation	<u>(968,089)</u>	<u>(130,695)</u>	<u>-</u>	<u>(1,098,784)</u>
Total capital assets, being depreciated, net	<u>702,863</u>	<u>(126,144)</u>	<u>-</u>	<u>576,719</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 1,352,473</u>	<u>\$ (126,144)</u>	<u>\$ -</u>	<u>\$ 1,226,329</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

	Beginning Balance	Additions	Reclassifications (Deletions)	Ending Balance
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 559,183	\$ -	\$ -	\$ 559,183
Construction in progress	1,993,030	12,622,554	(1,077,086)	13,538,498
Total capital assets, not being depreciated	<u>2,552,213</u>	<u>12,622,554</u>	<u>(1,077,086)</u>	<u>14,097,681</u>
Capital assets, being depreciated:				
Buildings and improvements	185,113	-	-	185,113
Water facilities	6,217,099	1,192,725	-	7,409,824
Machinery and equipment	1,093,922	20,999	-	1,114,921
Total capital assets, being depreciated	<u>7,496,134</u>	<u>1,213,724</u>	<u>-</u>	<u>8,709,858</u>
Less accumulated depreciation for:				
Buildings and improvements	(138,855)	(1,779)	-	(140,634)
Water facilities	(3,771,825)	(204,824)	-	(3,976,649)
Machinery and equipment	(636,382)	(103,395)	-	(739,777)
Total accumulated depreciation	<u>(4,547,062)</u>	<u>(309,998)</u>	<u>-</u>	<u>(4,857,060)</u>
Total capital assets, being depreciated, net	<u>2,949,072</u>	<u>903,726</u>	<u>-</u>	<u>3,852,798</u>
Business-Type Activities				
Capital Assets, Net	<u>\$ 5,501,285</u>	<u>\$ 13,526,280</u>	<u>\$ (1,077,086)</u>	<u>\$ 17,950,479</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 11,141
Public safety	104,069
Highways and streets	15,485
Total Depreciation Expense - Governmental Activities	<u>\$ 130,695</u>
Business-Type activities:	
Water and sewer	\$ 309,998
Total Depreciation Expense - Business-Type Activities	<u>\$ 309,998</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

F. LONG-TERM DEBT

The City's long-term debt at September 30, 2025 is comprised of the following individual issues:

Proprietary Water Fund Revenue Bonds:

\$ 1,883,000 Series 2013 Certificates of Obligation, maturing September 2028; interest rates varying from 3.25% to 4.25%; annual principal payments ranging from \$ 113,000 to \$ 254,000 are due per the bonds' maturity dates schedule. Interest is due each March and September; secured by the revenues of the City's water system. \$ 730,000

\$ 395,000 Series 2015 Certificates of Obligation, maturing September 2030; interest rate at 4.25%; annual principal payments ranging from \$ 35,000 to \$ 41,000 are due per the bonds' maturity dates schedule. Interest is due each March and September; secured by the revenues of the City's water system. 195,000

Proprietary Sewer Fund Revenue Bonds:

\$ 5,861,000 Series 20204A Certificates of Obligation, maturing September 2064; one certificate with interest rate of 2.6250%; annual principal payments are due per the bonds' maturity dates schedule starting in 2027. Interest is due each March and September; secured by the revenues of the City's sewer system. 5,861,000

\$ 3,614,000 Series 20204B Certificates of Obligation, maturing September 2064; one certificate with interest rate of 2.7500%; annual principal payments are due per the bonds' maturity dates schedule starting in 2027. Interest is due each March and September; secured by the revenues of the City's sewer system. 3,614,000

Total Proprietary Long-Term Debt	10,400,000
Less Current Portion	(270,000)

Total Long-Term Debt	\$ 10,130,000
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CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Debt service requirements to maturity for the above long-term debt are as follows:

Water Revenue Bonds - Series 2013

Year Ending September 30,

	Principal	Interest	Total
2026	\$ 233,000	\$ 31,025	\$ 264,025
2027	243,000	21,123	264,123
2028	254,000	10,825	264,825
Total	<u>\$ 730,000</u>	<u>\$ 62,973</u>	<u>\$ 792,973</u>

Water Revenue Bonds - Series 2015

Year Ending September 30,

	Principal	Interest	Total
2026	\$ 37,000	\$ 8,288	\$ 45,288
2027	38,000	6,715	44,715
2028	39,000	5,100	44,100
2029	40,000	3,443	43,443
2030	41,000	1,743	42,743
Total	<u>\$ 195,000</u>	<u>\$ 25,289</u>	<u>\$ 220,289</u>

Sewer Fund Revenue Bonds - Series 2024A

Year Ending September 30,

	Principal	Interest	Total
2026	\$ -	\$ 153,851	\$ 153,851
2027	92,000	153,851	245,851
2028	94,000	151,436	245,436
2029	97,000	148,969	245,969
2030	99,000	146,423	245,423
2031-2035	536,000	691,714	1,227,714
2036-2040	611,000	617,531	1,228,531
2041-2045	695,000	533,032	1,228,032
2046-2050	791,000	436,931	1,227,931
2051-2055	901,000	327,495	1,228,495
2056-2060	1,026,000	202,781	1,228,781
2061-2064	919,000	60,979	979,979
	<u>\$ 5,861,000</u>	<u>\$ 3,624,993</u>	<u>\$ 9,485,993</u>

Sewer Fund Revenue Bonds - Series 2024B

Year Ending September 30,

	Principal	Interest	Total
2026	\$ -	\$ 99,385	\$ 99,385
2027	55,000	99,385	154,385
2028	57,000	97,873	154,873
2029	58,000	96,305	154,305
2030	60,000	94,710	154,710
2031-2035	324,000	447,975	771,975
2036-2040	370,000	400,950	770,950
2041-2045	426,000	347,050	773,050
2046-2050	487,000	285,258	772,258
2051-2055	560,000	214,363	774,363
2056-2060	639,000	133,155	772,155
2061-2064	578,000	40,288	618,288
	<u>\$ 3,614,000</u>	<u>\$ 2,356,697</u>	<u>\$ 5,970,697</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

There are a number of limitations and restrictions contained in the various bond indentures including, among others, the requirements of the payment of principal and interest from the ad valorem tax levy or from the net revenues of the water fund and the provision of certain reserve funds. The City is in compliance with all such significant financial limitations and restrictions. There is no specific maximum debt limit established by law for the City, therefore, the limit is governed by the City's ability to levy and collect taxes to service the debt.

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Compensated absences	\$ 14,692	\$ 15,737	\$ -	\$ 30,429	\$ -
Pension liability	-	13,632	-	13,632	-
OPEB liability	24,367	2,835	-	27,202	-
Governmental Activity					
Long-Term Liabilities	<u>\$ 39,059</u>	<u>\$ 32,204</u>	<u>\$ -</u>	<u>\$ 71,263</u>	<u>\$ -</u>
Business-Type Activities:					
Revenue Bonds Payable	\$ 1,331,000	\$ 9,328,000	\$ (259,000)	\$ 10,400,000	\$ 270,000
Notes Payable	103,658	-	(103,658)	-	-
Compensated absences	12,868	6,036	-	18,904	-
Pension liability	-	8,123	-	8,123	-
OPEB liability	18,383	-	(2,173)	16,210	-
Business-Type Activity					
Long-Term Liabilities	<u>\$ 1,465,909</u>	<u>\$ 9,342,159</u>	<u>\$ (364,831)</u>	<u>\$ 10,443,237</u>	<u>\$ 270,000</u>

G. PROPERTY TAXES

The appraisal of property within the City is the responsibility of the McLennan County Appraisal District (the District). The District is required under the Property Tax Code to assess all property within the District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the District must be reviewed every four years.

The City's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. The net assessed value, net of exemptions, upon which the fiscal year ended September 30, 2025, levy was based was \$ 109,251,310. The tax rate for the 2025 tax roll was \$ 0.46 per \$ 100 of assessed value.

Property taxes not collected in the current period are considered not to be available, and therefore, are not accrued as revenue in the current period. Since the City recognizes taxes as revenues only when collected, an allowance for current and delinquent taxes receivable at the end of the period has been established. On the government-wide statements, the amount deferred in the fund statements is recognized as revenue.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

The City has contracted with McLennan County tax collector's office to collect ad valorem taxes on behalf of the City. The City paid the tax collector \$ 2,235 for these services during the fiscal year ended September 30, 2025.

H. EMPLOYEE RETIREMENT PLAN

Plan Description

The City participates as one of more than nine hundred plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available annual comprehensive financial report that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the employee's benefit is calculated based on the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest. The retiring employee may select one of seven monthly benefit payment options. Employees may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total employee contributions and interest.

A summary of plan provisions for the City are as follows:

Employee deposit rate	7.00%
Matching ratio (city to employee)	1.5 to 1
Years required for vesting	5
Retirement eligibility	20 years
Updated service credit	100% Repeating Transfers
COLA	30%; Non-Retroactive
Supplemental death benefit to active employees	Yes
Supplemental death benefit to retirees	Yes

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Employees Covered by Benefit Terms.

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	29
Active employees	15
Total	52

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee total compensation and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The contribution rates for the City were 7.58% and 5.76% in calendar years 2025 and 2024, respectively. Accordingly, contributions to TMRS for the fiscal year ended September 30, 2025, were \$ 50,105 and were equal to the required contributions.

Net Pension Liability (Asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions.

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85% per year, adjusted down for population declines, if any
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for active, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitant, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of the expected return for each major asset class in fiscal year 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.10%
Core Fixed Income	6.0%	5.00%
Non-Core Fixed Income	6.0%	6.80%
Hedge Funds	5.0%	6.40%
Private Equity	13.0%	8.50%
Private Debt	13.0%	8.20%
Real Estate	12.0%	6.70%
Infrastructure	6.0%	6.00%
Other Private Markets	4.0%	7.30%
Total	100.0%	

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employees and employer contributions would be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balance at December 31, 2023	\$ 1,628,104	\$ 1,690,650	\$ (62,546)
Changes for the year:			
Service cost	106,623	-	106,623
Interest	117,096	-	117,096
Changes of benefit terms	88,925	-	88,925
Difference between expected and actual experience	39,824	-	39,824
Changes of assumptions	-	-	-
Contributions - employer	-	40,956	(40,956)
Contributions - employee	-	53,388	(53,388)
Net investment income	-	174,976	(174,976)
Benefit payments, including refunds of employee contributions	(71,161)	(71,161)	-
Administrative expense	-	(1,127)	1,127
Other	-	(26)	26
Net changes	281,307	197,006	84,301
Balance at December 31, 2024	<u>\$ 1,909,411</u>	<u>\$ 1,887,656</u>	<u>\$ 21,755</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75% as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
City's net pension liability (asset)	\$ 330,690	\$ 21,755	\$ (228,009)

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at *trms.com*.

Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2025 the City recognized pension expense of \$ 162,760. At September 30, 2025 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 38,620	\$ -
Changes in actuarial assumptions	-	430
Difference between projected and actual investment earnings	88,858	108,790
Sub-total	127,478	109,220
Contributions subsequent to the measurement date	41,696	-
Total	<u>\$ 169,174</u>	<u>\$ 109,220</u>

A total of \$ 41,696 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability for the year ending September 30, 2026.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 21,410
2026	33,637
2027	(24,620)
2028	(12,169)
2029	-
Thereafter	-
Total	<u>\$ 18,258</u>

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

I. SUPPLEMENTAL DEATH BENEFITS FUND

Plan Description

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in this fund by adopting an ordinance before November 1, or any year to be effective the following January 1. The SDBF does not meet the definition of a trust under GASB No. 75 since it does not accumulate assets in a trust, and as such is considered to be a single-employer unfunded OPEB plan.

Benefit Providers

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$ 7,500; this coverage is an "other post-employment benefit," or OPEB. The City offers supplemental death benefits to both active employees and retirees for plan years 2025 and 2024.

Employees Covered by Benefit Terms

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	6
Inactive employees entitled to but not yet receiving benefits	4
Active employees	15
Total	25

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.36% for 2025 and 0.39% for 2024, of which 0.26% and 0.23%, respectively, represented the retiree-only portion, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The City's contributions to the SDBF for the years ended September 30, 2025 and 2024 were \$ 2,735 and \$ 3,143, respectively, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Total Other Post Employment Benefits Liability

Actuarial Assumptions

Actuarial assumptions were developed from the actuarial investigation of the experience of TMRS as of December 31, 2023. These assumptions were adopted in 2024 and first used in the December 31, 2024 valuation.

All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.

For calculating the OPEB liability and the OPEB contribution rates, the mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85% including inflation
Discount rate	4.08%

Changes in the Total Other Post Employment Benefits Liability

	Increase (Decrease) Total OPEB Liability
Balance at December 31, 2023	\$ 42,750
Changes for the year:	
Service cost	1,678
Interest on Total OPEB Liability	1,610
Changes of benefit terms	-
Difference between expected and actual experience	1,096
Changes of assumptions	(1,968)
Benefit payments	(1,754)
Net changes	662
Balance at December 31, 2024	\$ 43,412

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the current discount rate of 4.08% as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current rate. Because the SDBF is considered an unfunded trust, the relevant discount rate to calculate the total OPEB liability is based on the Fidelity's Index's "20-Year Municipal GO AA Index".

	1% Decrease 3.08%	Current Discount Rate 4.08%	1% Increase 5.08%
Total OPEB liability	\$ 50,344	\$ 43,412	\$ 37,860

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended September 30, 2025, the City recognized OPEB expense of \$ 607. At September 30, 2025 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in actual vs assumption	\$ 1,708	\$ 3,467
Changes in assumptions and other inputs	3,758	9,245
Contributions subsequent to the measurement date	1,430	-
Total	<u>\$ 6,896</u>	<u>\$ 12,712</u>

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$ 1,430 will be recognized as a reduction of the total OPEB liability for the measurement year ending December 31, 2025 (i.e., recognized in the City's financial statement September 30, 2026). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ (2,511)
2026	(3,993)
2027	(1,026)
2028	296
2029	62
Thereafter	(74)
Total	<u>\$ (7,246)</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

J. COMMITMENTS AND CONTINGENCIES

Water Purchase Agreement

The City has entered into a long-term agreement to purchase water from a water supply company. The contract requires the City to take and/or pay for a minimum quantity of water. The cost of water per gallon is based each year on the amount the water supply corporation needs to recover all operation and maintenance expenses and debt service of the system (i.e., its annual requirement). The water supply company's net annual requirement divided by all contracting parties' minimum take (annual water purchases in gallons) determines the rate per gallon each year. Based on the estimated annual requirements of the water supply company (estimated \$ 3.50 per thousand gallons) and the minimum take (13,203,000 gallons) for the City; the City is committed to pay an estimated monthly amount of \$ 46,211 for water during the fiscal year ending September 30, 2026, under this contract.

K. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined other governments in Texas to form the Texas Municipal League Intergovernmental Risk Pool, a public entity risk pool currently operating as a common risk management and insurance program for liability, property and workers' compensation coverage. The City pays a quarterly contribution to the pool for its insurance coverage. The agreement for formation of the Texas Municipal League Intergovernmental Risk Pool provides the Pool will be self-sustaining through member contributions and will reinsure through commercial companies for claims in excess of specific limits.

The Texas Municipal League Intergovernmental Risk Pool has published its own financial report, which can be obtained by writing to the Texas Municipal League Intergovernmental Risk Pool, 1821 Rutherford Lane, Austin, Texas 78754.

L. COMPENSATED ABSENCES

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (paid in cash to the employee) during or upon separation from employment. Based on the criteria listed, four types of leave qualify for liability recognition for compensated absences – vacation, sick leave, compensatory time and police department holiday. The liability for compensated absences is reported as incurred in government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

**CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Employees accrue vacation leave based on the number of years employed up to a maximum of 20 days per year. Employees accrue vacation annually on the date of their anniversary with the City, and on that date any unused vacation time from the pervious year rolls into personal vacation up to 80 hours. Compensatory time is earned on an employee-by-employee basis and is earned if overtime was worked which will be given as compensatory time rather than overtime payment. Compensatory time can be accrued up the 40 hours and a max of 40 hours is allowed to carry over. Police department holiday is earned in the event that an officer works on a holiday, this time is given as police holiday time to be used at a later date. Police department holiday can be carried over up to 40 hours. Sick leave benefits are earned at a rate of 40 hours per year. Sick leave accumulates up to six weeks. In the event of termination, employees are reimbursed for all accumulated vacation days, however personal vacation is not reimbursed. All compensatory time an employee has remaining in the event of termination is reimbursed. Police department holiday is not reimbursed in the event of termination. Reimbursement is not made for accrued sick leave in the event of termination.

M. EXTRAORDINARY ITEM

During the year ended September 30, 2025, the City entered into litigation with Black Rock Construction regarding delays in the construction of the new sewer system. As a result of the litigation, the City paid out legal settlement of \$1,250,000. The settlement was paid out of the general fund, and no payment is outstanding at September 30, 2025.

N. SUBSEQUENT EVENTS

Management has reviewed and evaluated subsequent events through February 27, 2026, the date of the independent auditor's report.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BRUCEVILLE-EDDY, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
(UNAUDITED)

Measurement Date December 31,	2015	2016	2017	2018
Total Pension Liability				
Service cost	\$ 59,965	\$ 70,311	\$ 72,681	\$ 78,723
Interest (on the total pension liability)	57,485	62,206	69,034	74,069
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(2,980)	14,860	(18,354)	6,329
Changes of assumptions	28,121	-	-	-
Benefit payments, including refunds of employee contributions	(44,461)	(50,341)	(44,461)	(59,130)
Net change in total pension liability	98,130	97,036	78,900	99,991
Total pension liability - beginning	813,457	911,587	1,008,623	1,087,523
Total pension liability - ending (a)	\$ 911,587	\$ 1,008,623	\$ 1,087,523	\$ 1,187,514
Plan Fiduciary Net Position				
Contributions - employer	\$ 22,932	\$ 24,767	\$ 30,179	\$ 34,245
Contributions - employee	34,154	38,785	40,315	43,909
Net investment income	1,351	62,762	139,115	(34,884)
Benefit payments, including refunds of employee contributions	(44,461)	(50,341)	(44,461)	(59,130)
Administrative expense	(823)	(708)	(721)	(677)
Other	(41)	(38)	(37)	(34)
Net change in plan fiduciary net position	13,112	75,227	164,390	(16,571)
Plan fiduciary net position - beginning	915,861	928,973	1,004,200	1,168,590
Plan fiduciary net position - ending (b)	\$ 928,973	\$ 1,004,200	\$ 1,168,590	\$ 1,152,019
City's net pension liability (asset) - ending (a) - (b)	\$ (17,386)	\$ 4,423	\$ (81,067)	\$ 35,495
Plan fiduciary net position as a percentage of the total pension liability	101.91%	99.56%	107.45%	97.01%
Covered-employee payroll	\$ 487,917	\$ 554,066	\$ 575,922	\$ 627,274
City's net pension liability (asset) as a percentage of covered-employee payroll	-3.56%	0.80%	-14.08%	5.66%

2019	2020	2021	2022	2023	2024
\$ 77,613	\$ 66,573	\$ 65,339	\$ 73,427	\$ 91,057	\$ 106,623
79,197	79,528	84,490	90,878	99,910	117,096
-	-	-	-	27,324	88,925
(62,632)	(12,380)	(5,216)	(15,640)	28,363	39,824
1,052	-	-	-	(1,064)	-
(106,070)	(63,550)	(55,627)	(52,412)	(49,570)	(71,161)
(10,840)	70,171	88,986	96,253	196,020	281,307
1,187,514	1,176,674	1,246,845	1,335,831	1,432,084	1,628,104
<u>\$ 1,176,674</u>	<u>\$ 1,246,845</u>	<u>\$ 1,335,831</u>	<u>\$ 1,432,084</u>	<u>\$ 1,628,104</u>	<u>\$ 1,909,411</u>
\$ 31,551	\$ 30,175	\$ 26,074	\$ 30,635	\$ 31,437	\$ 40,956
42,148	36,927	35,788	42,131	48,918	53,388
177,542	98,090	181,471	(115,231)	171,652	174,976
(106,070)	(63,550)	(55,627)	(52,412)	(49,570)	(71,161)
(1,006)	(637)	(843)	(1,001)	(1,097)	(1,127)
(31)	(25)	6	1,194	(8)	(26)
144,134	100,980	186,869	(94,684)	201,332	197,006
1,152,019	1,296,153	1,397,133	1,584,002	1,489,318	1,690,650
<u>\$ 1,296,153</u>	<u>\$ 1,397,133</u>	<u>\$ 1,584,002</u>	<u>\$ 1,489,318</u>	<u>\$ 1,690,650</u>	<u>\$ 1,887,656</u>
<u>\$ (119,479)</u>	<u>\$ (150,288)</u>	<u>\$ (248,171)</u>	<u>\$ (57,234)</u>	<u>\$ (62,546)</u>	<u>\$ 21,755</u>
110.15%	112.05%	118.58%	104.00%	103.84%	98.86%
\$ 602,118	\$ 527,523	\$ 511,256	\$ 601,864	\$ 698,823	\$ 737,085
-19.84%	-28.49%	-48.54%	-9.51%	-8.95%	2.95%

**CITY OF BRUCEVILLE-EDDY, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended September 30,	2016	2017	2018	2019	2020
Actuarially Determined Contribution	\$ 23,518	\$ 27,827	\$ 33,936	\$ 35,535	\$ 31,743
Contributions in relation to the actuarially determined contribution	23,518	27,827	33,936	35,535	31,743
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$520,306	\$552,658	\$628,394	\$613,795	\$568,158
Contributions as a percentage of covered employee payroll	4.52%	5.04%	5.40%	5.79%	5.59%

Notes to Schedule of Contributions

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20 Years (longest amortization ladder)
Asset Valuation Method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes Adopted 30% non-retroactive repeating COLA.

See independent auditor's report.

<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 26,413	\$ 28,463	\$ 31,559	\$ 38,960	\$ 50,105
<u>26,413</u>	<u>28,463</u>	<u>31,559</u>	<u>38,960</u>	<u>50,105</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$503,699	\$558,949	\$698,253	\$737,085	\$743,551
5.24%	5.09%	4.52%	5.29%	6.74%

**CITY OF BRUCEVILLE-EDDY, TEXAS
SUPPLEMENTAL DEATH BENEFIT FUND
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST EIGHT FISCAL YEARS
(UNAUDITED)**

Measurement Date December 31,	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service cost	\$ 1,382	\$ 1,756	\$ 1,626	\$ 1,846	\$ 2,556	\$ 2,830	\$ 1,328	\$ 1,678
Interest (on the total OPEB liability)	1,392	1,417	1,538	1,471	1,178	1,124	1,587	1,610
Changes of benefit terms	-	-	-	-	-	-	-	-
Difference between expected and actual experience	-	(1,215)	91	(4,568)	(1,750)	(5,293)	1,111	1,096
Changes of assumptions	3,421	(2,866)	9,015	7,048	1,650	(17,424)	1,658	(1,968)
Benefit payments, including refunds of employee contributions	(403)	(376)	(361)	(317)	(1,227)	(1,866)	(2,936)	(1,754)
Net Change in Total OPEB Liability	5,792	(1,284)	11,909	5,480	2,407	(20,629)	2,748	662
Total OPEB Liability - Beginning	36,327	42,119	40,835	52,744	58,224	60,631	40,002	42,750
Total OPEB Liability - Ending (a)	<u>\$ 42,119</u>	<u>\$ 40,835</u>	<u>\$ 52,744</u>	<u>\$ 58,224</u>	<u>\$ 60,631</u>	<u>\$ 40,002</u>	<u>\$ 42,750</u>	<u>\$ 43,412</u>
Covered Employee Payroll	\$575,922	\$627,274	\$602,118	\$527,523	\$511,256	\$601,864	\$698,823	\$737,085
Net OPEB Liability as a Percentage of Covered Employee Payroll	7.31%	6.51%	8.76%	11.04%	11.86%	6.65%	6.12%	5.89%

Notes to Schedule:

This schedule is intended to present information for ten years. However, information prior to 2017 is not available.

Other Information:

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

In order to determine the retiree portion of the City's Supplemental Death Benefit Plan contributions (that which is considered OPEB), the City should perform the following calculation:

$$\text{Total covered payroll} \times \text{Retiree Portion of SDB Contribution (Rate)}$$

See independent auditor's report.

**CITY OF BRUCEVILLE-EDDY, TEXAS
SUPPLEMENTAL DEATH BENEFIT FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST EIGHT FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended September 30,	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ 377	\$ 368	\$ 341	\$ 1,209	\$ 2,024	\$ 3,556	\$ 3,143	\$ 2,735
Contributions in relation to the actuarially determined contribution	377	368	341	1,209	2,024	3,556	3,143	2,735
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,470</u>
Covered employee payroll	\$628,394	\$613,795	\$568,158	\$503,699	\$558,949	\$698,253	\$737,085	\$743,551
Contributions as a percentage of covered employee payroll	0.06%	0.06%	0.06%	0.24%	0.36%	0.51%	0.43%	0.37%

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Discount rate*	4.08%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality rates - disables retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

Other Information:

Notes 10 years of information is required to be provided in this schedule, but information prior to 2017 is not available.

See independent auditor's report.

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2025
with Comparative Totals for the Year Ended September 30, 2024

	2025			2024	
	Budgeted Amounts		Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
Revenues					
Property taxes	\$ 505,580	\$ 505,580	\$ 508,081	\$ 2,501	\$ 469,936
Sales and miscellaneous taxes	137,500	137,500	174,416	36,916	164,652
Franchise taxes	57,000	57,000	52,248	(4,752)	53,405
Fines and forfeitures	318,975	318,975	330,554	11,579	346,607
Licenses and permits	37,550	37,550	72,593	35,043	144,456
Interest income	90,000	90,000	109,607	19,607	124,825
Grant revenue	500,000	500,000	-	(500,000)	-
Miscellaneous income	66,833	65,833	58,238	(7,595)	135,470
Total Revenues	1,713,438	1,712,438	1,305,737	(406,701)	1,439,351
Expenditures					
General government:					
Salaries & wages	178,144	173,720	173,718	2	133,884
Payroll taxes and insurance	104,282	71,608	71,602	6	49,374
Administrative costs	95,676	116,020	114,953	1,067	99,093
Utilities	18,400	15,120	15,119	1	17,677
Legal and accounting	34,625	21,572	21,571	1	22,787
Repairs and maintenance	11,300	13,644	12,643	1,001	10,531
Public safety:					
Salaries & wages	380,678	323,823	323,815	8	316,966
Payroll taxes and insurance	143,732	125,908	125,903	5	114,092
Operating costs	214,095	160,268	160,350	(82)	163,942
Equipment	30,000	40,593	40,592	1	70,932
Legal and accounting	35,625	22,657	22,656	1	36,004
Repairs and maintenance	23,650	20,173	20,800	(627)	38,931
Highways and streets:					
Streets	75,231	70,924	70,923	1	72,223
Capital outlay	525,000	693,778	-	693,778	203,449
Total Expenditures	1,870,438	1,869,808	1,174,645	695,163	1,349,885
Excess (deficiency) of revenues over expenditures	(157,000)	(157,370)	131,092	288,462	89,466
Other Financing Sources (Uses)					
Transfers in	156,000	156,000	-	(156,000)	-
Transfers out	-	-	-	-	(30,933)
Total Other Financing Sources	156,000	156,000	-	(156,000)	(30,933)
Extraordinary Items					
Legal settlement expense	-	-	(1,250,000)	(1,250,000)	-
Total Extraordinary Items	-	-	(1,250,000)	(1,250,000)	-
Net change in fund balance	(1,000)	(1,370)	(1,118,908)	(1,117,538)	58,533
Fund Balance - beginning of year	3,079,641	3,079,641	3,079,641	-	3,021,108
Fund Balance - end of year	\$ 3,078,641	\$ 3,078,271	\$ 1,960,733	\$ (1,117,538)	\$ 3,079,641

See independent auditor's report.

CITY OF BRUCEVILLE-EDDY, TEXAS
NOTES TO REQUIRED BUDGETARY INFORMATION
SEPTEMBER 30, 2025

A. BUDGETARY DATA

The City adopts its annual budget on a basis consistent with accounting principles generally accepted in the United States of America (GAAP basis) for the General Fund. The Water Fund budget is prepared on a basis (budget basis) which differs from GAAP basis. All annual appropriations lapse at fiscal year-end. The appropriated budget is prepared by fund and function. The legal level of budgetary control is the fund level.

1. The City follows these procedures in establishing the budgetary data reflected in the financial statements:
 - b. Prior to the beginning of each fiscal year, the Mayor submits to the City Council a proposed budget for the fiscal year beginning on the following October 1. The operating budget includes proposed expenditures and the means of financing those expenditures.
 - b. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
 - c. The City Council legally enacts the budget.
 - d. Budget revisions may be made during the period.

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The City over-expended its budget as follows:

General Fund

Operating costs	\$	82
Repairs and Maintenance		627

See independent auditor's report.

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INDIVIDUAL FUND FINANCIAL STATEMENTS

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CITY OF BRUCEVILLE-EDDY, TEXAS
COMPARATIVE BALANCE SHEETS - GENERAL FUND
September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,805,452	\$ 2,943,236
Taxes receivable, net	22,429	19,571
Due from other funds	58,258	43,256
Cash and cash equivalents, restricted	<u>156,048</u>	<u>165,277</u>
Total Assets	<u><u>\$ 2,042,187</u></u>	<u><u>\$ 3,171,340</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 11,171	\$ 12,690
State criminal costs and fees payable	27,979	40,777
Other accrued expenses	<u>9,163</u>	<u>7,949</u>
Total Liabilities	<u>48,313</u>	<u>61,416</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenues - property tax	22,429	19,571
Unavailable revenues - lease income	<u>10,712</u>	<u>10,712</u>
Total Deferred Inflows of Resources	<u>33,141</u>	<u>30,283</u>
<u>FUND BALANCES</u>		
Restricted for:		
Court technology and building security	5,699	717
Public safety	139,461	155,635
Child safety	10,888	8,925
Unassigned	<u>1,804,685</u>	<u>2,914,364</u>
Total Fund Balances	<u>1,960,733</u>	<u>3,079,641</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 2,042,187</u></u>	<u><u>\$ 3,171,340</u></u>

See independent auditor's report.

CITY OF BRUCEVILLE-EDDY, TEXAS
COMPARATIVE STATEMENTS OF NET POSITION – WATER FUND
September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 1,474,426	\$ 1,926,839
Accounts receivable, net	182,574	189,860
Total current assets	<u>1,657,000</u>	<u>2,116,699</u>
Noncurrent assets:		
Restricted assets:		
Cash and cash equivalents	303,257	293,572
Certificate of deposits	67,720	65,253
Customer deposits	56,735	59,751
Net pension asset	-	26,896
Due from other funds	1,110,362	908,614
Capital assets:		
Land	476,262	476,262
Construction in progress	240,172	1,077,086
Buildings and improvements	185,113	185,113
Water facilities	7,409,824	6,217,099
Machinery and equipment	1,114,920	1,093,921
Less: accumulated depreciation	<u>(4,857,060)</u>	<u>(4,547,062)</u>
Total capital assets	<u>4,569,231</u>	<u>4,502,419</u>
Total Assets	<u>7,764,305</u>	<u>7,973,204</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred amounts related to pensions	63,168	79,982
Deferred amounts related to OPEB	2,575	3,915
Total Deferred Outflows of Resources	<u>65,743</u>	<u>83,897</u>

See independent auditor's report.

	2025	2024
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	96,799	305,840
Retainage payable	5,897	-
Other accrued liabilities	10,721	11,001
Customer deposits	53,319	47,414
Liabilities payable from restricted assets:		
Bonds and notes payable - current portion	270,000	362,658
Total current liabilities	436,736	726,913
Noncurrent liabilities:		
Compensated absences	18,904	12,868
Net pension liability	8,123	-
Net OPEB liability	16,210	18,383
Liabilities payable from restricted assets:		
Bonds and notes payable	655,000	925,000
Total Liabilities	1,134,973	1,683,164

DEFERRED INFLOWS OF RESOURCES

Deferred amounts related to pensions	40,781	41,905
Deferred amounts related to OPEB	4,747	7,246
Total Deferred Inflows of Resources	45,528	49,151

NET POSITION

Net investment in capital assets	3,638,334	3,214,761
Restricted for:		
Debt service	303,257	293,572
Capital projects	67,720	65,253
Customer deposits	56,735	59,751
Unrestricted	2,583,501	2,691,449
Total Net Position	\$ 6,649,547	\$ 6,324,786

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CITY OF BRUCEVILLE-EDDY, TEXAS
COMPARATIVE STATEMENT OF NET POSITION - SEWER FUND
September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ -	\$ 97,025
Total current assets	<u>-</u>	<u>97,025</u>
Noncurrent assets:		
Restricted assets:		
Cash and cash equivalents	263,312	-
Capital assets:		
Land	82,922	82,922
Construction in progress	13,298,326	915,944
Total capital assets	<u>13,381,248</u>	<u>998,866</u>
 Total Assets	 13,644,560	 1,095,891
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	450,342	96,841
Retainage payable	607,066	-
Grant advance	12,730	-
Due to other funds	1,168,620	951,870
Total current liabilities	<u>2,238,758</u>	<u>1,048,711</u>
Noncurrent liabilities:		
Bonds and notes payable	<u>9,475,000</u>	<u>147,000</u>
 Total Liabilities	 <u>11,713,758</u>	 <u>1,195,711</u>
<u>NET POSITION</u>		
Net investment in capital assets	3,299,182	998,866
Unrestricted (deficit)	<u>(1,368,380)</u>	<u>(1,098,686)</u>
 Total Net Position	 <u>\$ 1,930,802</u>	 <u>\$ (99,820)</u>

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and
Members of the City Council
City of Bruceville-Eddy, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and aggregate remaining fund information of the City, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 27, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2025-003 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 to be significant deficiencies.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(CONTINUED)**

Report on Compliance and Other Matters

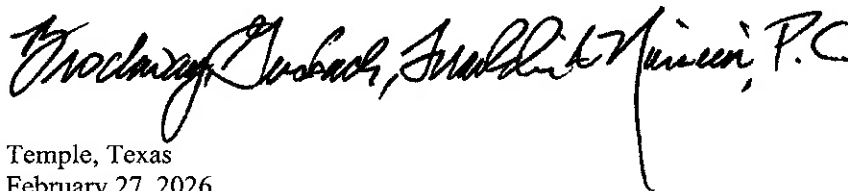
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002 and 2025-003.

City of Bruceville-Eddy's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Temple, Texas
February 27, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and
Members of the City Council
City of Bruceville-Eddy, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Bruceville-Eddy, Texas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-002 and 2025-003. Our opinion on each major federal program is not modified with respect to these matters.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-003 to be material weakness.

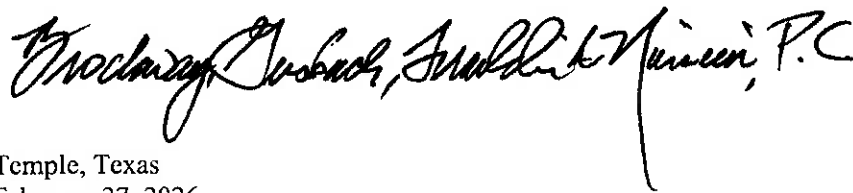
A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, reading "Mohamed El-Sherpieny, P.C.", written in a cursive style.

Temple, Texas
February 27, 2026

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

<i>Federal Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<i>Other Programs</i>			
Department of Housing and Urban Development			
Community Development Block Grants			
Community Development Block Grants - 2025	14.228		\$ 27,500
Total Community Development Block Grants			27,500
<i>Total Department of Housing and Urban Development</i>			27,500
United States Department of Agriculture			
Water and Waste Disposal Systems for Rural Communities			
Water and Waste Disposal Systems for Rural Communities	10.760		12,369,284
Total Water and Waste Disposal Systems for Rural Communities			12,369,284
<i>Total United States Department of Agriculture</i>			12,369,284
<i>Total Other Programs</i>			12,396,784
<i>Total Expenditures of Federal Awards</i>			<u><u>\$ 12,396,784</u></u>

The accompanying notes are an integral part of this schedule

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Bruceville-Eddy, Texas. The City's reporting entity is defined in Note I to the City's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

Summary of Significant Accounting Policies

The accompanying schedule of federal and state financial assistance is presented using the modified accrual basis of accounting, which is described in Note I to the City's financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

The City has elected not to use the 10% de minimis indirect cost rate allowed under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Loans

In addition to federal awards involving expenditures in 2025, the City has loans in the form of bonds outstanding as of September 30, 2025 with the United States Department of Agriculture. The bonds are related to the Water and Waste Disposal Systems for Rural Communities Program (ALN 10.760).

The remaining balances of the bonds at September 30, 2025, are as follows:

Series 2024A	\$ 5,861,000
Series 2024B	3,614,000
Total	<u>\$ 9,475,000</u>

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified:	No
Significant deficiencies identified:	Yes
Noncompliance material to financial statements noted:	No

Federal Awards

Internal control over major programs:	
Material weakness identified:	Yes
Significant deficiencies identified:	Yes

Type of auditor's report issued on compliance for major programs was unmodified.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
---	-----

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.760	Water and Waste Disposal Systems for Rural Communities

Dollar threshold used to distinguish between type A and type B programs:	\$ 1,000,000
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Auditee qualified as low-risk auditee?	No
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CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025

Section II – Financial Statement Findings:

Finding 2025-001:

<u>Condition:</u>	At the end of the fiscal year under audit the funds held in the sewer fund interest and sinking account did not meet the balance requirements under section 7(d) of Ordinance No. O 6-17-2024-1, and the account was under funded by approximately \$442,736.
<u>Criteria:</u>	Requirements under section 7(d) of Ordinance No. O 6-17-2024-1 authorizing the issuance of a Texas combination tax and revenue certificate of obligation with the United States Department of Agriculture.
<u>Cause of Condition:</u>	Funds were not deposited or transferred into the Revenue bond 2024 interest and sinking account to meet the balance requirements.
<u>Effect of Condition:</u>	Effect is a state of material non-compliance with the established debt covenants.
<u>Recommendation:</u>	Deposit or transfer funds from system revenues or ad valorem taxes into the designated interest and sinking account in order to bring the balance of the account into compliance with the debt covenant.

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025

Section III – Federal Award Findings and Questioned Costs:

Finding 2025-002:

Federal Agency: United States Department of Agriculture
Federal Program Title: Water and Waste Disposal Systems for Rural Communities
ALN: 10.760
Grant Period: Year ended September 30, 2025

<u>Condition:</u>	The City has not adopted written policies or procedures regarding the determination of allowable costs in accordance with Uniform Guidance.
<u>Criteria:</u>	CFR 200.302(b)(7)
<u>Cause of Condition:</u>	Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.
<u>Effect of Condition:</u>	Effect is a state of non-compliance which may impact future grant awards or failure to identify and reject un-allowed costs charged to grant programs.
<u>Recommendation:</u>	Adopt policies and procedures to become compliant with Uniform Guidance.

CITY OF BRUCEVILLE-EDDY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025

Finding 2025-003:

Federal Agency: United States Department of Agriculture
Federal Program Title: Water and Waste Disposal Systems for Rural Communities
ALN: 10.760
Grant Period: Year ended September 30, 2025

Condition: The City has not adopted procedures (controls) to ensure compliance with 2 CFR 200 regarding the preparation and completion of the schedule of expenditures of federal awards and the accompanying notes and disclosures required by Uniform Guidance.

Criteria: 2 CFR 200.510(b)

Cause of Condition: Unfamiliarity with requirements stated in 2 CFR 200 of Uniform Guidance.

Effect of Condition: Effect is potential errors in reporting and preparation of the schedule of expenditures of federal awards which could cause non-compliance with 2 CFR 200.

Recommendation: Adopt and implement procedures (controls) to become compliant with Uniform Guidance.



The City of Bruceville-Eddy Rising into the Future

144 Wilcox Drive
Eddy, Texas 76524

www.bruceville-eddy.us

Phone: (254) 859-5964
Fax: (254) 859-5779

3/20/26

Per the recommendation for brining the sewer fund interest and sinking account balance to the required approximate amount of \$442,736 in relation to section 7(d) of Ordinance No. O 6-17-2024-1, the City has already implemented a plan of action by making quarterly deposits of \$75,000 into the I&S account until its balance equals the required amount. The first payment was deposited in December 2025, and the next payment will take place in March of this year. We anticipate the final payment to the I&S account to take place in March 2027 and bring us into compliance with the cited regulation.

Per the recommendation to adopt procedures to ensure compliance with 2 CFR 200.510(b) regarding the preparation and completion of the schedule of expenditures of federal awards and accompanying notes, the City demonstrates compliance through the reporting requirements of each funding agency via their specific submittal forms and platforms. However, the City's Finance Director will review 2 CFR 200.510(b) and implement a schedule of expenditures on an annual basis, and will prepare the schedule of expenses of federal awards within the guidelines. This action has already been resolved.

Per the recommendation to adopt a procedure to determine the allowability of cost per 2 CFR 200.302(b)(7), our existing financial management policy covers the allowable cost principles in various sections within the policy. However, we will add in a section to our policy per the federal rule giving a procedure on documenting and determining if specific costs are allowable or not and in conformance. This action should be resolved before October 31st.

Lawrence Cutrone
City Administrator

Esther Moreno
Finance Director

**CITY OF BRUCEVILLE-EDDY, TEXAS
STATEMENT OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2025**

Status of Prior Year Findings and Responses

No findings noted in FY24.

ADVERTISEMENT AND INVITATION FOR BIDS

The City of Bruceville-Eddy, TX, will receive sealed Bids for:

Cleaning services for the City Hall and Police Department facilities. The City will provide paper products, soaps, and trash bags. Please view the full Request For Proposal Janitorial Services specification document on the 'Bidding Opportunities' section of the City's website.

Please contact Lawrence Cutrone or Renee Flores, 254-859-5964 or via email lcutrone@bruceville-eddy.us or rflores@bruceville-eddy.us, to ask questions and make arrangements to view onsite facilities.

All Bids must be received by 2:00 PM, CT on Friday, March 13th, 2026 at the City Hall office, 143 Wilcox Drive, Bruceville-Eddy, TX 76524. Bids can be U.S Mailed, delivered in person, or delivered by courier service and will then be publicly opened and read aloud in the City Council Chambers. Presentation of the bid tabulation of bid submittals will be presented for award at the March 26, 2026 City Council meeting at 6PM. Bids received after 2PM CT on the date cited above will not be accepted.

Bids shall be submitted on the Bid Form provided in a sealed envelope clearly marked on the outside as: SEALED BID DOCUMENTS – Do Not Open – City of BE Janitorial Services - (Name of Bidder) & (Date and Time of Bid Opening).

The successful bidder must ensure that employees and applicants for employment are not discriminated against because of race, color, religion, sex, age or national origin. The city reserves the right to reject any or all bids or to waive any informality in the bidding. The contract may be awarded either to the lowest responsive responsible bidder or to the bidder who provides goods or services at the best value for the City. Upon award, the successful bidder will be required to complete a Conflict-of-Interest Questionnaire, IRS Form W-9 and, if requested, to provide a Certificate of Insurance with the City of Bruceville-Eddy listed as Certificate Holder. All forms must be approved by the City prior to issuance of a purchase order or other form of purchasing agreement.

REQUEST FOR PROPOSALS – JANITORIAL SERVICES
CITY OF BRUCEVILLE-EDDY – RFP No. 3-13-26

Note: The City of BE will supply paper products, soaps, and trash bags.

Scope of work cleaning tasks specifications (for both City Hall and PD facilities):

- 1) Sweep, pick up and dispose of debris in entry approach areas
- 2) Vacuum all entry mats and rugs throughout the building
- 3) Dust mop/damp mop all hard surface flooring (every room and hall within building)
- 4) Vacuum carpeted traffic (open) areas in all offices; spot treat spills/soiled areas
- 5) Empty all waste and recycle receptacles into appropriate collection containers
- 6) Clean both sides of entry door glass
- 7) Spot clean doors and walls
- 8) Damp wipe conference tables and countertops
- 9) Clean all sinks, countertops, and appliances in all rooms
- 10) Clean break rooms and kitchen:
 - a. Clean interior and exterior of microwave oven
 - b. Wipe down exterior of refrigerator
 - d. Clean coffee station
- 11) Clean and disinfect restrooms:
 - a. Concrete floor – sweep and mop with germicide
 - b. Wall surfaces – remove spots with germicide
 - c. Hand sinks – clean with germicide; scour if needed
 - d. Countertop surfaces & wall rails – clean with germicide and dry
 - e. Mirrors – clean with glass cleaner

f. Commodes – clean entire fixture with germicide; brush interior under flush rim; clean seat and polish exposed plumbing

g. Trash receptacles – empty (reline if soiled) and re-position; damp wipe with germicide

h. Hand soap dispensers – refill and clean

i. Paper towel dispensers – refill and clean

j. Toilet tissue dispensers – refill and clean

12) Clean both sides of building's internal glass

13) Dust window blinds and ledges; spot clean windows

14) Dust/damp wipe file cabinets, wall shelving and bookshelves

15) Vacuum all carpeted/rug areas including seating areas, around and under desks

16) Dust wall decorative items

17) Dust coat racks

18) Dust plants and plant containers

19) Clean all baseboards

20) Dust and Damp cloth cleaning of all desks/workstations

21) Dust office machines (copiers, fax machines, shredders, etc)

22) Clean all interior upper glass and work windows

FACILITIES LISTING

The following City facilities are covered in this RFP.

1) CITY HALL

144 Wilcox Drive, Eddy, TX 76524

Operating Hours: Monday through Friday 8AM – 12PM and 1PM-5PM

Please call to request a time to gain access and view the on-site facilities.

No janitorial services will be performed while public meetings are being held in City Hall every fourth Thursday of the month at 6PM.

2) POILCE DEPARTMENT

143 Wilcox Drive, Eddy, TX 76524

Please call to request a time to gain access and view the on-site facilities.

CITY of BRUCEVILLE-EDDY BID TABULATION FORM

Project Title: Janitorial Services (CH 3 PD)

Bid Due Date and Time: 3/13/26 2pm

Offeror	Crystal Clean			
Base Bid Proposal				
Calander Days (base bid)	\$150 (monthly) ←			
Alternate No. 1	\$270 (bi-weekly)			
Calander Days (Alt 1 bid)				
Alternate No. 2				
Calander Days (Alt 2 bid)				
Alternate No. 3				
Calander Days (Alt 3 bid)				
Receipt of Addenda(s)				
1				
2				
3				

Opened By: 2 tutors

Witnessed By: Alex

Witnessed By: [Signature]

Bid Documents

Proposal for Services Bid Form

TO: City of Bruceville-Eddy
144 Wilcox Drive
Eddy, TX 76524

Phone (254) 859-5964

Fax (254) 859-5779

Proposal for Janitorial Services for City Hall and Police Department Facilities

GENTLEMEN: We, the undersigned, having familiarized itself with local conditions affecting the cost of the work with all requirements of the request for proposal specifications, and all addenda to said documents, hereby proposes to furnish all things as required by said documents and addenda thereto for the services of said work for the prices for work in place for the items as set out hereinafter.

1. Base Bid Amount: __\$150 plus tax, total \$162.38__

Additive Alternate Bid Amount: __\$270 plus tax, total \$292.28__

1(A). Base Bid is all cleaning specifications as outlined in the Request of Proposal (RFP) document performed once a Month, or Monthly frequency for cleaning both facilities.

1(B). The Additive Alternate bid is all cleaning specifications as outlined in the Request of Proposal (RFP) document performed twice a Month, or Bi-monthly frequency for cleaning both facilities. This would be addition of one cleaning service frequency to the month along with base bid.

2. REJECTIONS OF BIDS

We, the undersigned, understand that the Owner reserves the right to reject any or all bids and to waive any informalities in the bidding.

3. SITE INVESTIGATIONS

We, the undersigned, have investigated the site conditions, fully satisfied ourselves of both the surface and subsurface conditions there, and based our bid accordingly.

1. TIME OF WORK COMPLETION

We, the undersigned, will commence work within 10 Calendar Days after the date of the written notice to proceed.

2. BIDDER QUALIFICATIONS

We, the undersigned, do hereby agree that if requested we will furnish written evidence to demonstrate our qualifications to perform the work.

3. WAGES AND SALARIES

We, the undersigned, do hereby agree to fully comply with the prevailing wage rates for McLennan County, and that We and our Subcontractors will pay not less than those for each craft or type of "Laborer", "Workman" or "Mechanic" employed on this project.

ATTEST:

 Oscar Tealte

Contractor:

By: (Seal if Corporation)

Address:

Telephone:

1A3.9 BID ACCEPTANCE

If written notice of the acceptance of this Bid is mailed, Faxed, or delivered to the Bidder within thirty (30) days after the date for opening of Bids or anytime thereafter before this Bid is withdrawn, the Bidder will, within ten (10) days after the date of such mailing, Faxing, of delivery of such notice, execute and deliver to the Owner, an agreement, insurance, and surety bonds (if required) in accordance with the Instructions to Bidders. The Bidder hereby designates as his office to which such notice of acceptance may be mailed, Faxed, or delivered:

Name of Bidder: Oscar & Linda Topete, DBA: Crystal Clean

Bidder Is: Individual (x) Partnership () Corporation ()

Residence of Bidder (if individual): 745 Pebble Creek Dr, Hewitt, Tx 76643

Date of Bid: 3/6/26

If Bidder is a partnership, fill in the following blanks:

Name of Partners: _____

If Bidder is a corporation, fill in the following blanks.

Organized under the laws of the State of _____

Name and Home address of the

President _____

Name and Address of the Treasurer _____

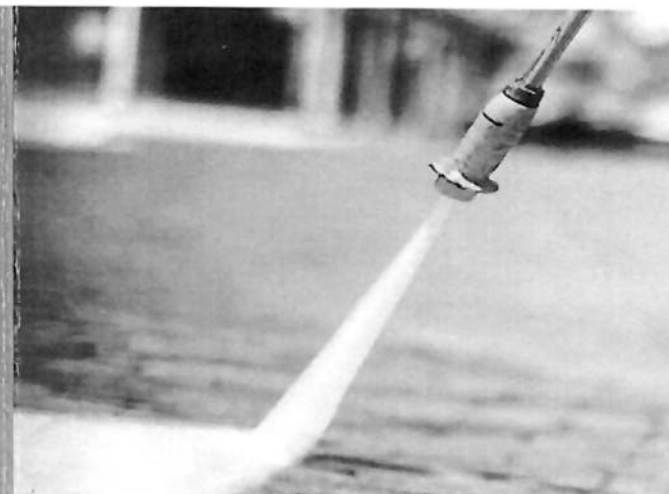


Cleaning Done
Crystal Clean!



Why Crystal Clean?

- Simple agreement, no long term contracts
- We use professional grade cleaning supplies
- We are locally owned and operated
- Customized cleaning solutions for your specific needs
- Affordable pricing
- Supplies and equipment provided
- Satisfaction guarantee
- Insured and bonded



Other services provided:

- Carpet cleaning
- Power washing
- Strip and wax floors



About us:

Hello, my name is Oscar Topete. My wife Linda and I started Crystal Clean in May of 2019. I am a graduate of UTA with a degree in Business Management. For over 20 years I worked in the insurance business selling P&C, managing independent agencies in the Dallas area, and also working with independent agents accross the U.S. offering training and support in the voluntary worksite business. For a while I had the desire to start my own business venture and when the opportunity presented itself, I took it. That is how Crystal Clean came about. I am grateful to live in a great city that more than ever is offering amazing growth, great schools, and a wonderful place to raise a family. Our goal is to make an impact in our community by keeping our businesses
Crystal Clean.

Call Us Now
For your FREE quote!

254-644-7102 - Oscar

254-644-8862 - Linda

3404 Speight Ave.

Waco, TX 76711

crystalclean7000@gmail.com

[www.facebook.com/](https://www.facebook.com/crystalclean7000)

[crystalclean7000](https://www.facebook.com/crystalclean7000)



AGREEMENT BETWEEN OWNER AND CONTRACTOR

This agreement is hereby made and entered into this _____ day of _____, _____, by and between City of Bruceville-Eddy, hereafter called Owner, and DBA: Crystal Clean Cleaning Service hereafter called Contractor.

The said parties, for the considerations hereinafter mentioned, hereby agree to the following:

1. The Contractor agrees to provide all of the material and labor required to perform the following work for: Please see RFP for Janitorial Services scope of work (Exhibit A).
2. The Owner hereby agrees to pay the Contractor, for the aforesaid materials and labor, the sum of _____, in the following manner: _____. The contractor must receive a notice to proceed from the Owner before exceeding that amount.
3. The Contractor agrees to provide and pay for all materials, tools, bonds, and any equipment required for the prosecution and timely completion of the work. Unless otherwise specified, all materials shall be new and of good quality.
4. In the prosecution of the work, the Contractor shall employ a sufficient number of workers skilled in their trades to suitably perform the work.
5. All changes and deviations in the work ordered by the Owner must be in writing, the contract sum being increased or decreased accordingly by the Contractor. Any claims for increases in the cost of the work must be presented by the Contractor to the Owner in writing, and written approval of the Owner shall be obtained by the Contractor before proceeding with the ordered change or revision.
6. The Owner, Owner's representative and public authorities shall at all times have access to the work.
7. The Contractor agrees to re-execute any work which does not conform to the job scope description within the RFP, the drawings and specifications, warrants the work performed, and agrees to remedy any defects resulting, from faulty materials or workmanship.
8. In the event the Contractor is delayed in the prosecution of the work by acts of God, weather events, fire, flood or any other unavoidable casualties; or by labor strikes, late delivery of materials; or by neglect of the Owner; the time for completion of the work shall be extended for the same period as the delay occasioned by any of the aforementioned causes.

9. In the event the work is delayed due to neglect of the Contractor, the Contractor agrees to pay the Owner the sum of N/A per day as liquidated damages until such time as the work is completed.
10. The Contractor agrees to obtain insurance to protect himself against claims for property damage, bodily injury or death due to his performance of this agreement.
11. Neither the Owner nor Contractor shall have the right to assign any rights or interest occurring under this agreement without the written consent of the other, nor shall the Contractor assign any sums due, or to become due, to him under the provisions of this agreement.
12. All work will be performed during working hours between 8AM through 5PM at both the City Hall and Police Department facilities. City Council meetings take place on the 4th Thursday of the month at 6PM and cleanings ahead of this date is recommended.
13. This contract is set for a one-year period from date of execution. A one-year extension period may be extended if notice from owner (City of BE) is sent to contractor 30 days prior to expiration.
14. This agreement shall be interpreted under laws of the State of Texas.
15. Attorney's fees and court costs shall be paid by the defendant in the event that judgment must be, and is, obtained to enforce this agreement or any breach thereof.

IN WITNESS WHEREOF, the parties hereto set their hands and seals the day and year written above.

Mailing Address: 144 Wilcox Dr, Eddy, TX 76524

By: _____
OWNER – City of Bruceville-Eddy (Mayor Signature)

Date: _____

Mailing Address: 3404 Speight Ave., Waco, TX 76711

By: _____
CONTRACTOR – DBA: Crystal Clen Cleaning Service

Date: _____

HOME IMPROVEMENT SERVICES

(254) 633-0374



Estimate

Date 3/13/26

26-0004

Name Bruceville-Eddy Police Dept. Phone (254) 654-3341
Address _____
City Bruceville-Eddy State Tx Zip 76524

Signature _____ Date Accepted _____

Description	
*Install Vinyl Plank Flooring in halls and offices. * Install vinyl base in conf.room, halls and offices. Wood baseboard in bathrooms. *Repair sheetrock in conf. room. Conference Room - 41' x 24' (130 LF) Hall 1 - 14' x 7' (98 SQFT) (42 LF) Hall 2 - 45' x 5' (225 SQFT) (100 LF) Hall 3 - 18' x 4' (72 SQFT) (44 LF) Entry - 11' x 3' (33 SQFT) (28 LF) Office 1 - 19' x 12' (228 SQFT) (64 LF) Office 2 - 10' x 11' (110 SQFT) (44 LF) Office 3 - 10' x 12' (120 SQFT) (44 LF) Bathroom 1 - (28 LF) Bathroom 2 - (28 LF)	
* Materials Included	Subtotal \$ 9,624.35
* Prices Good for 30 Days	Tax \$ 614.98
*1/2 of Total Due at Signing \$ 5,119.66	Total \$ 10,239.33
* 2 YEAR WARRANTY ON WORKMANSHIP	

*** Tax Can Be Removed If City Purchases Materials**

*Any other item that is not noted in this quote and added to the contract will be considered a change order and charges will apply accordingly.

Thank you in advance for using [Home Improvement Services](#) and associates.

	SQFT	Waste	Total Floor	Floor Cost	LF	Waste	Total Base	Base Cost	Labor	Total Cost
Conf. Room	0	0	0	\$ -	130	13	143	\$ 235.95	\$ 292.50	\$ 528.45
Hall 1	98	9.8	107.8	\$ 343.88	42	4.2	46.2	\$ 76.23	\$ 388.50	\$ 808.61
Hall 2	225	22.5	247.5	\$ 789.53	100	10	110	\$ 181.50	\$ 900.00	\$ 1,871.03
Hall 3	72	7.2	79.2	\$ 252.65	44	4.4	48.4	\$ 79.86	\$ 315.00	\$ 647.51
Entry	33	3.3	36.3	\$ 115.80	28	2.8	30.8	\$ 50.82	\$ 162.00	\$ 328.62
Office 1	228	22.8	250.8	\$ 800.05	64	6.4	70.4	\$ 116.16	\$ 828.00	\$ 1,744.21
Office 2	110	11	121	\$ 385.99	44	4.4	48.4	\$ 79.86	\$ 429.00	\$ 894.85
Office 3	120	12	132	\$ 421.08	44	4.4	48.4	\$ 79.86	\$ 459.00	\$ 959.94
Office 4	110	11	121	\$ 385.99	44	4.4	48.4	\$ 79.86	\$ 429.00	\$ 894.85
Bath 1	0	0	0	\$ -	28	2.8	30.8	\$ 67.14	\$ 63.00	\$ 130.14
Bath 2	0	0	0	\$ -	28	2.8	30.8	\$ 67.14	\$ 63.00	\$ 130.14

Total	996	99.6	1095.6	\$ 3,494.96	596	59.6	655.6	\$ 1,114.39	\$ 4,329.00	\$ 8,938.35
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Moreno Solutions Inc.
108 hungry hill Rd
Eddy TX 76524
nelsontabarez@gmail.com
818-355-3920 mobile

Date: 03 15 2026

proposal and contract

CA Lic. 858561

Bonded and Insured

Bruceville-eddy police department
143 Wilcox drive
Eddy, Texas. 76524
254 859 5072 office
254 859 5258 fax
mdorsey@bruceville-eddy.us

RE: vinyl plank flooring quote

.-install drywall bottom part, where missing. Tape and bead. Match existing texture

.-prime and finish coat of paint, matching same color

.-install commercial vinyl base cove, Black color

.-remove existing doors and replace them with solid metal clad doors

.-remove water fountain and plug water lines and sewer, do necessary drywall patch and paint

.-all carpeting its been removed by others, due to water damaged, all area needs to be clear of furniture and any other items

.- inspect surface and do all necessary prep to install new vinyl plank flooring

.- install approximate 950 square feet of vinyl flooring

.-install 4 ½ wood base molding at hall ways and bathrooms

.-one coat of finish paint will be applied to base molding

Labor and materials \$10,475.00

50% deposit to order materials

Acceptance by: _____ Date _____

ESTIMATE

BK Construction & Roofing, LLC
11133 Pallasite Drive
Lorena, TX 76655

bkcroof@yahoo.com
+1 (254) 910-4995



Bill to
Bruceville-Eddy Police Department
143 Wilcox Dr. Eddy, Texas, 76524

Estimate details
Estimate date: 03/18/2026

#	Product or service	Description	Amount
1.		Conference Room	\$0.00
2.	Drywall	Repair drywall where where platform was removed Tape float and texture to match Repair drywall where water fountain was removed	\$520.00
3.	Materials		\$189.00
	Subtotal	Subtotal	\$709.00
4.		Plumbing	\$0.00
5.	Plumbing	Remove water fountain Cap off plumbing	\$225.00
6.	Materials		\$41.80
	Subtotal	Subtotal	\$266.80
7.		Baseboards	\$0.00
8.	Labor	Install cove base (black)	\$429.00
9.	Materials	Cove base (black)	\$253.28
	Subtotal	Subtotal	\$682.28
10.		Offices	\$0.00

11.	Flooring	Install flooring in offices	\$2,944.00
12.	Materials		\$2,863.97
13.	Labor	Install cove base	\$754.00
14.	Materials		\$679.60
	Subtotal	Subtotal	\$7,241.57
15.		Hallway	\$0.00
16.	Flooring	Install flooring in hallway	\$918.19
17.	Materials		\$894.01
18.	Labor	Install baseboards (wood)	\$234.00
19.	Materials		\$211.09
	Subtotal	Subtotal	\$2,257.29
20.		Restrooms	\$0.00
21.	Labor	Replace baseboards	\$90.00
22.	Materials		\$121.37
	Subtotal	Subtotal	\$211.37
Total			\$11,368.31

Accepted date

Accepted by

HYDRAULIC HAMMERS

HH20C | HH40C | HH60C | HH80C



SPECIFICATIONS

- These are the fastest hydraulic hammers on the market, with 30-percent fewer parts than either competitive or previous models, for simplified maintenance.
- Redesigned to provide two to three times more blows per minute (BPM) than previous models, for increased efficiency.
- Exclusive tool retention enables quick installation and removal using only one small screwdriver.
- Bits* available to power your productivity include:
 - Standard **moil point** suitable for breaking concrete or medium-hard, non-stratified rock.
 - Optional **chisel point** for most concrete flatwork, walls around rebar, or breaking into a precut line.
 - Optional **spade**, available in two sizes, for most concrete and all earthworks in soft, non-stratified rock.
 - Optional **compacting plate** for single-machine prep of dirt for concrete pads and fencing.
- Optional **pyramid point**† used to break hard, reinforced concrete as well as sediment.
- These hydraulic hammers are optimized to work with John Deere skid steer loaders (SSLs), compact track loaders (CTLs), and compact excavators (CEXs). They're also compatible with most competitive models.

*All bits are unique to this hydraulic hammer. All older bits will not be compatible.

†HH20C and HH40C only.

	HH20C	HH40C	HH60C	HH80C
Weight	122 kg (270 lb.)	190 kg (420 lb.)	228 kg (500 lb.)	315 kg (690 lb.)
Operating Pressure	90–150 bar (1,305–2,175 psi)	100–170 bar (1,450–2,465 psi)	80–130 bar (1,160–1,885 psi)	90–140 bar (1,305–2,030 lb.)
Pressure Relief	220 bar (3,190 psi)	220 bar (3,190 psi)	220 bar (3,190 psi)	220 bar (3,190 psi)
Impact Rate	800–3,000 BPM	700–2,600 BPM	600–1,800 BPM	500–1,700 BPM
Noise Level	118 dBA	119 dBA	122 dBA	124 dBA
Impact Energy Class	475 J (350 ft.-lb.)	610 J (450 ft.-lb.)	678 J (500 ft.-lb.)	1017 J (750 ft.-lb.)
Weight				
With SSL Mount	N/A	370 kg (820 lb.)	408 kg (900 lb.)	495 kg (1,090 lb.)
With CEX Mount	188 kg (415 lb.)	257 kg (566 lb.)	295 kg (650 lb.)	381 kg (840 lb.)
Hydraulic Flow	22–55 L/min. (6.6–14.5 gpm)	40–70 L/min. (10.6–18.5 gpm)	35–90 L/min. (9.2–23.8 gpm)	40–120 L/min. (10.6–31.7 gpm)
Tool Diameter	48 mm (1.89 in.)	56 mm (2.20 in.)	72 mm (2.83 in.)	80 mm (3.15 in.)
Vehicle Compatibility	17 P-Tier ⁶ , 26 P-Tier ⁶ , 30 P-Tier ⁶ , and 35 P-Tier ⁶ CEXs	316GR ³ , 318G ³ , 320G ³ , and 324G ³ SSLs; 317G and 325G CTLs; 26 P-Tier ⁶ , 30 P-Tier ⁶ , and 35 P-Tier ⁶ CEXs	316GR ³ , 318G ³ , 320G ³ , 324G ³ , 330G ³ , and 330 P-Tier ⁶ SSLs; 317G, 325G, 331G, 331 P-Tier, 333G, and 333 P-Tier CTLs; 35 P-Tier ⁶ , 50 P-Tier ⁶ , and 60 P-Tier ⁶ CEXs	320G ³ , 324G ³ , 330G ³ , and 330 P-Tier ⁶ SSLs; 325G, 331G, 331 P-Tier, 333G, and 333 P-Tier CTLs; 50 P-Tier ⁶ and 60 P-Tier ⁶ CEXs

⁶Mounting Bracket 9800 (17 P-Tier), 9801 (26 P-Tier and 35 P-Tier), or 9802 (50 P-Tier and 60 P-Tier) required. All older mounting brackets will not interchange.

⁷Front Protection Screen AT337084 (17 P-Tier canopy), AT451135 (26 P-Tier–60 P-Tier cab), or AT435404 (26 P-Tier–50 P-Tier canopy) required.

⁸Severe-Duty Door 5205 required.

[Learn more about Hydraulic Hammers](#)

[Back to Table of Contents](#)





JOHN DEERE

Retail Purchase Order

RDO Equipment Co.
215 Enterprise
Hewitt TX, 76643
Phone: (254) 666-3900 - Fax: (254) 666-7466

Bill To:
CITY OF BRUCEVILLE-EDDY
143 WILCOX DR
EDDY, TX, 76524
(254) 859-5964

Purchase Order Date: 3/18/2026
Purchase Order #: 2003676
Purchaser Account #: 5964020

Customer Purchaser Type: Governmental - City/Town/Village
Customer Market Use: Earth Moving - Land Improvement
Location of First Working Use: EDDY, TX, 76524
Sales Professional: Brad Meece
Phone: 1 (254) 732-8608
Fax: 1 (254) 666-7466
Email: BMeece@rdoequipment.com

Equipment Information

Quantity	Serial Number Stock Number	Status / Year / Make / Model Additional Items	Cash Price
1	TBD TBD	New 2026 JOHN DEERE HH60	\$11,920.00
		Freight in Factory Freight	\$550.00
		Customer Discount Sourcewell Discount	(\$1,668.80)
1	TBD TBD	New 2026 JOHN DEERE CHISEL POINT	\$549.00
Equipment Subtotal:			\$11,350.20

Purchase Order Totals

Balance:	\$11,350.20
Total Taxable Amount:	\$0.00
TX STATE TAX:	\$0.00
TX COUNTY TAX:	\$0.00
TX CITY TAX:	\$0.00
Sales Tax Total:	\$0.00
Sub Total:	\$11,350.20
Cash with Order:	\$0.00
Balance Due:	\$11,350.20

Legal Information

For the Construction Product(s)

ACKNOWLEDGMENTS - Purchaser offers to sell, transfer, and convey the item(s) listed as "Trade In" to the Dealer at or prior to the time of delivery of the above Product(s), as a "trade-in" to be applied against the cash price. Purchaser represents that each "trade-in" item shall be free and clear of all security interests, liens, and encumbrances at the time of transfer to the Dealer except to the extent shown below. The price to be allowed for each "trade-in" item is listed on this document. The Purchaser promises to pay the balance due shown hereon in cash, or to execute a Time Sale Agreement (Retail Installment Contract), or a Loan Agreement for the purchase price of the Product(s), plus additional charges shown thereon, or to execute a Lease Agreement, on or before delivery of the Product(s) ordered herein. Despite delivery of the Product(s) to the Purchaser, title shall remain with the Seller until one of the foregoing is accomplished. Except as provided herein and as necessary to protect RDO Equipment from the claims of a bankruptcy trustee or a buyer in the ordinary course or business, the Purchaser and the Dealer agree that this Purchase Order is not a security agreement and that delivery of the Product(s) to the Purchaser pursuant to this Purchase Order will not constitute possession of the Product(s) by the Purchaser, as a debtor, for the purposes of the purchase money security provisions in any statutes relating to personal property security or its equivalent. Purchaser understands that its rights in connection with this purchase are limited as set forth in this Purchase Order. I (we) hereby grant a security interest to RDO Equipment in the Product.

DISCLOSURE OF REGULATION APPLICABILITY - When operated in California, any off-road diesel vehicle may be subject to the California Air Resources Board In-Use Off-Road Diesel Vehicle Regulation. It therefore could be subject to retrofit or accelerated turnover requirements to reduce emissions of air pollutants. More information is available on the California Air Resources Board website at <http://www.arb.ca.gov/msprog/ordiesel/ordiesel.htm>.

IMPORTANT WARRANTY NOTICE - The Standard Warranty for new John Deere construction and forestry products is set forth in a separate document provided by the dealer. Please read the Standard Warranty carefully before signing. No express warranty is made unless specified in the Warranty Statement. PURCHASER'S RIGHTS AND REMEDIES PERTAINING TO THIS PURCHASE ARE LIMITED AS INDICATED IN THE STANDARD WARRANTY AND PURCHASE ORDER. WHERE PERMITTED BY LAW, NO IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS IS MADE.

Telematics: Orders of telematic devices include only the hardware. Where available, telematics software, including JDLink™ connectivity service, may be enabled from your local John Deere Operations Center or JDLink website. Please see your authorized John Deere dealer for assistance.

The undersigned purchaser(s) (the "Purchaser") hereby orders the product (the "Product") described above from the Dealer. The Dealer shall not be liable for failure to provide the Product or for any delay in delivery if such failure or delay is due to the Dealer's inability to obtain such Product from the manufacturer or supplier or other cause beyond the Dealer's control. The cash price shown above is subject to the Dealer receiving the Product from the manufacturer or supplier prior to any change in price by the manufacturer or supplier and is also subject to any new or increased taxes being imposed upon the sale of the Product after the date of this Purchase Order.

Upon signature of delivery acknowledgment, customer is accepting the equipment, including attachments, in "AS IS" condition, agreeing to notify RDO Equipment Co. within 24 hours of any damages or discrepancies found upon receipt of equipment.

Signature Area

Purchase Order Accepted By:

(Customer's Signature)

(Date Accepted)

(Authorized Signature of Dealer)

(Date Accepted)

Equipment Options

Qty	Serial Number	Year / Make / Model	Description
1	TBD	2026 JOHN DEERE HH60	0CA0T HH60C HYDRAULIC HAMMER 1003 Mounting Bracket, 26-35 Compact Excavator
1	TBD	2026 JOHN DEERE CHISEL POINT	T370221 Chisel Point HH60

STANDARD WARRANTY FOR NEW JOHN DEERE CONSTRUCTION, COMPACT CONSTRUCTION (CCE) FORESTRY, AND UTILITY PRODUCTS – US & Canada

- **Construction & Forestry Products:** 12 months/unlimited hours (whichever occurs first) Full Machine Standard Warranty
- **Compact Construction Equipment (CCE) Products:** 24 months or 2000 hours (whichever occurs first) Full Machine Standard Warranty
- **C&E Series Pull-Type Scrapers:** 6 months Full Machine Standard Warranty
- **DC & DE Pull-Type Scrapers:** 12 months Full Machine Standard Warranty
- **Scraper Tractors:** 24 Months or 2000 Hours (whichever occurs first) Full Machine Standard Warranty
- **Forestry Attachments:** 12 Months or 2000 Hours (whichever occurs first) Full Machine Standard Warranty

The "Standard Warranty" is part of the warranty protection package available from John Deere Construction & Forestry Company (John Deere Limited in Canada) ("John Deere") to purchasers of new John Deere products ("product"):

STANDARD Warranty is John Deere's standard new product warranty, described in this document, provided at no additional charge to the purchaser.

EXTENDED Warranty is a separate repair contract made available by John Deere for purchasers who wish to complement their Standard Warranty coverage. Complete Extended Warranty details, including coverage options and limitations, are set forth in the Application for Extended Warranty, which is available from authorized John Deere dealers.

STRUCTURAL Warranty applies to certain structural components as listed below and as described in this document.

FACTORY-INSTALLED UNDERCARRIAGE Warranty applies to certain undercarriage components as listed below and as described in this document.

A. STANDARD WARRANTY - GENERAL PROVISIONS

John Deere will repair or replace, at its option, any parts (except those specified below) of a new John Deere product that, as delivered to the original retail purchaser(s), are defective in material or workmanship. Performance of this warranty will be free of charge for parts and labor, except as otherwise stated below. Standard Warranty applies only to purchases from John Deere and authorized John Deere dealers and, except as otherwise provided in the next sentence and section L below, is extended only to the original retail purchaser of the product. Remaining Standard Warranty applicable to a used John Deere product is transferred to a subsequent purchaser of the product only if the subsequent purchaser requests a transfer from an authorized John Deere dealer before the product's Standard Warranty expires. Coverage begins on the date of delivery of the product to the original retail purchaser. For purposes of this warranty, a product that has been rented, used for demonstration purposes for 150 or more hours, or otherwise used prior to its original retail purchase has been "used" for the total duration of such use. Warranty statements required by law covering engine emissions-related parts and components are found on a separate written warranty certificate provided to the purchaser at the time of the original retail purchase.

B. WHAT IS COVERED BY STANDARD WARRANTY -

All parts of a new John Deere product (except those noted in Sections D and E below) are covered during the Standard Warranty period set out above.

C. EXCLUSIVE REMEDY -

The repair or replacement of covered parts or components that are defective, as provided in Sections A, B, D.2 and D.3 herein, shall be the purchaser's exclusive remedy for any defect in the product. However, if after repeated attempts such repair or replacement fails to correct the performance problem caused by the defect, the purchaser's sole remedy shall be a refund of the amount paid for the product (in exchange for a return of the product), excluding any transportation charges, license fees, taxes and insurance premiums, and less a reasonable allowance for use of the product prior to its return. In no event will the dealer, John Deere or any company affiliated with John Deere be liable for any incidental or consequential damages, including but not limited to loss of profits, rental of substitute equipment or other commercial loss. Correction of defects in the manner provided above shall constitute fulfillment of all liabilities of the Dealer, John Deere, or any company affiliated with John Deere to the purchaser or any other person, whether based upon contract, tort, strict liability, or otherwise. This limitation does not apply to claims for personal injury.

D. ITEMS COVERED SEPARATELY -

1. Standard Warranty does not apply to batteries, radios, tires, cameras, or to Cummins, MTU or Detroit Diesel Engines installed in John Deere products, which are covered by separate written warranties.
2. Factory-Installed Undercarriage Warranty covers all non-rubberized factory-installed undercarriage wear components for 3 years or 4,000 hours from the date of delivery to the original retail purchaser, whichever occurs first (unless terminated earlier under Section F, below). For purposes of this warranty, a product that has been rented, used for demonstration purposes for 150 or more hours, or otherwise used prior to its original retail purchase has been "used" for the total duration of such use. In addition to the items listed in section E below, Factory-Installed Undercarriage Warranty does not cover: failures due to wear, machine application, maintenance practices, or improper machine configuration; removal and installation labor; transportation or hauling costs; unapproved parts; non-wear items; and rubberized undercarriage components such as rubber tracks. Warranty claims will be pro-rated based upon wear of the failed component and whether track shoe width is approved by John Deere. Factory-Installed Undercarriage Warranty does not apply to Scraper Tractors.
3. StructurALL Warranty for new John Deere Products (except Compact Excavators & Loaders, Skid-Steer Loaders, Compact Track Loaders, Scraper Tractors, Pull-Type Scrapers, and Forestry Attachments, which are not eligible for StructurALL Warranty) begins at the date of delivery to the original retail purchaser and ends (unless terminated earlier under Section F, below) after three (3) years, or 10,000 hours (whichever occurs first). For purposes of this warranty, a product that has been rented, used for demonstration purposes for 150 or more hours, or otherwise used prior to its original retail purchase has been "used" for the total duration of such use. **StructurALL Warranty applies only to the following structural components listed below as installed on the product at the time of original manufacture.** If a particular component is not listed below it is not covered by StructurALL Warranty.

Arm; Articulation Joint (incl. pins & bushings); Bin Frame; Boom; Carbody; C-Frame*; Circle Frame; Coupler (John Deere built ONLY); Dipperstick; Draft Frame; Engine Frame; Equipment Frame; Grapple Arch and Grapple Boom; Loader Arm; Loader Frame; Mainframe; Moldboard Lift Arm; NeverGrease™ Pin Joints [Includes steering pin and bushing joints (standard equipment), roller elements (roller bearings) in bucket to boom joints and sliding elements (bushing) for boom and linkage joints (optional equipment)]; Rollover Protection Structure (ROPS); Side Frame; Swing Frame; Track Frame; Undercarriage Frame; X-Frame; Z-bar loader linkage (including bell crank and bucket driver link); Specialty booms and arms marketed as "heavy duty" by John Deere.

Items Covered by StructurALL for Cut-to-Length Forestry Machines: Front frame (welded assembly); Rear frame (welded assembly); Crane king post with basement; Middle joint frame; Cabin swing frame; Main Boom

StructurALL Warranty does not apply to:

1. Any product used primarily in extreme duty or severe duty applications such as but not limited to: demolition and wrecking, chemical plant (including fertilizer plants), salt mines, steel mill, land fill and transfer stations, scrap handling, scarifying and other applications that are similarly destructive or similarly heavy duty except specialty booms and arms as stated in Section D.3 above.
2. C-Frames on Crawlers equipped with root rakes or used in forestry applications unless equipped with an "extreme duty" reinforcement package.
3. Cut-to-Length Forestry Heads and Slash Bundler Units.
4. Crawlers equipped with optional side booms.
5. Cut-to-Length Forestry, Excavator, and Log Loader swing bearings.
6. Motor Graders equipped with front- or rear-mounted snow wings.

E. ITEMS NOT COVERED -

John Deere is NOT responsible for the following:

1. Freight
2. Adjustments to compensate for wear, for periodic maintenance or adjustments that result from normal wear and tear.
3. Damage caused by unapproved adjustments (electronic or mechanical) to machine or machine components outside of published specifications including but not limited to engine, hydraulic components and relief valves.
4. Program updates, calibrations, and pressure adjustments.
5. Additional Labor Time - Above Dealer Labor Rate
6. Additional Cleaning - Above Dealer Labor Rate
7. Rental Fees
8. Depreciation or damage caused by normal wear or application, lack of reasonable and proper maintenance, failure to follow operating instructions, misuse, lack of proper protection during storage, vandalism, negligence, collision, or other accidents.
9. Premiums charged for Overtime Labor
10. Transportation to and from the dealership.
11. Travel time, mileage, or service calls by the dealer.
12. Non-John Deere components or modifications, Rotobec grapples, and attachments installed aftermarket.
13. Shop supplies and maintenance items such as, but not limited to: filters, fuels, oil, hydraulic fluid, lubricants, coolants, conditioners, shop towels, cleaners and degreasers.
14. Torn, cut, or worn hoses.
15. Wear items, such as, but not limited to: body liner, belts, blades, bulbs, lubricated joints (including pins and bushings), dry brakes, brake linings, dry clutch linings, saw blades, chains, skidder grapple shocks, color marking nozzles, and articulation bumpers.
16. Items such as cutting-edge parts, delimbing knives, bucket teeth and rubber track are not warranted for depreciation or damage caused by normal wear, lack of proper maintenance, misuse, failure to follow operating instructions, the elements or accident.
17. Any defect in a non-covered component, or damage to or failure of a covered component caused by a defect in a non-covered component.
18. Secondary damage which occurs from continued operation of a product after recognition of the occurrence of a failure.
19. Parts supplied by or repairs, maintenance or modifications performed by someone other than an authorized John Deere dealer, including any damage caused by such use of parts, repairs, maintenance, or modifications not performed by an authorized John Deere dealer.
20. Topping off fluids when fluid levels fall in the range between low and full
21. Parts/Kits not ordered on machine and installed aftermarket. These parts will be covered by any applicable parts warranty.
22. Attachments installed aftermarket – i.e., Winch not installed at factory.
23. Custom options installed outside the factory – i.e., G.R. Manufacturing option packages.
24. Used Products (except as otherwise provided in section L below).

F. TERMINATION OF WARRANTY-

John Deere is relieved of its obligations under Standard Warranty, StructurALL Warranty, Factory-Installed Undercarriage Warranty and/or Extended Warranty if:

1. The product is modified or altered in ways not approved by John Deere; or
2. Any unapproved or improperly sized attachment is installed on the product. Approval and attachment size shall be at John Deere's sole discretion. (Consult dealer prior to installing attachments or product modification).
3. The product is moved outside the US and/or Canada.

G. PARTS REPLACED UNDER WARRANTY -

Only new or remanufactured parts or components furnished or approved by John Deere, will be used if John Deere elects to repair the product. If any such part or component is defective in material or workmanship when installed in the product, John Deere will repair or replace, as it elects, such defective part or component, provided the defect is reported to an authorized John Deere dealer within 90 days of installation or before expiration of the applicable Standard Warranty, Factory-Installed Undercarriage Warranty and/or StructurALL Warranty whichever is later.

H. TELEMATICS

NOTICE: Products may be equipped with telematics hardware and software ("Telematics") that transmit data to John Deere/ Dealer. Purchaser may deactivate Telematics at www.jdlink.com.

Notwithstanding Purchaser's right, title or interest in the Products, Purchaser agrees that John Deere and Dealer (their affiliates, successors and assigns), without further notice to Purchaser have the right to:

1. Access, use, collect and disclose any data generated by, collected by, or stored in, Products or any hardware or devices interfacing with Products ("Machine Data");
2. Access Machine Data directly through data reporting devices integrated within, or attached to, Products, including Telematics ("Data Reporting Systems"); and
3. Update the Data Reporting Systems software from time to time. Machine Data will only be used in accordance with John Deere's Machine Data Policy, located at www.JohnDeere.com/MachineDataPolicy.

I. OBTAINING WARRANTY SERVICE -

To obtain warranty service, the purchaser must request warranty service from a John Deere dealer authorized to sell the product to be serviced. When making such a request, the purchaser must present evidence of the product's delivery date, make the product available at the dealer's place of business, and inform the dealer in what way the purchaser believes the product to be defective. Standard Warranty, Factory-Installed Undercarriage Warranty and/or StructurALL Warranty repairs may be made in the field if the purchaser and servicing dealer so desire. However, John Deere will not be responsible for any charges (such as dealer travel time, mileage or extra labor) that would not have been incurred had the product been repaired at the dealer's place of business.

J. NO IMPLIED WARRANTY, CONDITIONS OR OTHER REPRESENTATION -

Where permitted by law, neither John Deere nor any company affiliated with it makes any warranties, representations, conditions or promises, express or implied, as to the quality, performance, or freedom from defect of its products, other than those set forth in this document and **NO IMPLIED WARRANTY OF MERCHANTABILITY, CONDITIONS OR FITNESS IS MADE.**

K. NO DEALER WARRANTY -

The selling dealer makes no warranty of its own on any item covered by this warranty and makes no warranty on other items unless the dealer delivers to the purchaser a separate written warranty certificate specifically warranting the item. **The dealer has no authority to make any representation or promise on behalf of John Deere, or to modify the terms or limitations of this warranty in any way.**

L. USED JOHN DEERE PRODUCTS ONLY -

John Deere will transfer remaining Standard Warranty, Factory-Installed Undercarriage Warranty and/or StructurALL Warranty to the purchaser of a used John Deere construction and/or forestry product that has been used for less than the full warranty period provided at the product's original retail purchase. This transfer is not effective until change of ownership is registered by a John Deere dealer. **ALL THE TERMS, INCLUDING LIMITATIONS AND EXCLUSIONS, OF THE JOHN DEERE STANDARD WARRANTY, FACTORY-INSTALLED UNDERCARRIAGE WARRANTY, AND/OR STRUCTURALL WARRANTY ORIGINALLY PROVIDED FOR THE PRODUCT REMAIN IN EFFECT AND APPLICABLE.**

CHANGE ORDER NO.: THREE (3)Owner: City of Bruceville-EddyEngineer: Tabor & Associates, Inc.Contractor: SJ&J Construction, LLCProject: New Lift Stations – USDA Rural DevelopmentEffective Date of Change Order: March 3, 2026

The Contract is modified as follows upon execution of this Change Order:

Tie-ins are necessary to connect each of the lift stations to the force mains installed by Black Rock.

Change in Contract Price	Change in Contract Times
Original Contract Price:	Original Contract Times:
\$ 1,486,196.00	Substantial Completion: July 8, 2025
	Ready for final payment: August 7, 2025
Increase from previously approved Change Orders No. 1 to No. 2	Increase from previously approved Change Orders No.1
\$ 19,500.00	Substantial Completion: September 21, 2025
	Ready for final payment: October 21, 2025
Contract Price prior to this Change Order:	Contract Times prior to this Change Order:
\$ 1,505,696.00	Substantial Completion: September 21, 2025
	Ready for final payment: October 21, 2025
Increase this Change Order:	Increase this Change Order:
\$ 43,575.00 (see attached cost breakdown)	Substantial Completion: 191 calendar days
	Ready for final payment: 221 calendar days
Contract Price incorporating this Change Order:	Contract Times with all approved Change Orders:
\$ 1,549,271.00	Substantial Completion: March 31, 2026
	Ready for final payment: April 30, 2026

Recommended by Engineer

Authorized by Owner

By:

Title: Johnny M. Tabor, P.E., President ,
Tabor & Associates, Inc.Linda Owens, Mayor,
City of Bruceville-Eddy

Date:

3.11.2026

Accepted by Contractor

Approved by Funding Agency (if applicable)

SJ&J Construction, LLC

By:

Title: Julian Cervantes, President

By:

Troy Spencer, Loan Specialist, USDA RD

Date:

3/4/2026

EJCDC® C-941, Change Order.

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Page 1 of 1

City of Bruceville-Eddy
 New Lift Stations – USDA Rural Development
 Change Order No. Three (3) - Cost Breakdown

Description	Quantity	Unit	Unit Price	Total Price
Bid Item #2 - Mobilization & Demobilization	1	EA	\$6,825.00	\$6,825.00
Bid Item #29 - Site A Lift Station tie-In to 6" HDPE Force Main	1	EA	\$10,500.00	\$10,500.00
Bid Item #30 - Site B Lift Station tie-In to 6" HDPE Force Main	1	EA	\$10,500.00	\$10,500.00
Bid Item #31 - Site C Lift Station tie-In to 6" HDPE Force Main	1	EA	\$10,500.00	\$10,500.00
Bid Item #32 - Site D Lift Station tie-In to 6" HDPE Force Main	1	EA	\$5,250.00	\$5,250.00
Total of Change Order #3				\$43,575.00

FW: City of Bruceville-Eddy New Lift Station - Change Order

From Lawrence Cutrone <lcutrone@bruceville-eddy.us>

Date Fri 3/20/2026 2:58 PM

To Renee Flores <rflores@bruceville-eddy.us>

 1 attachment (111 KB)

20260311080555.pdf;

Lawrence Cutrone
City Administrator
City of Bruceville-Eddy
Phone: (254) 859-5964
www.bruceville-eddy.us

From: Tabor & Associates Inc. <taborengr@aol.com>
Sent: Wednesday, March 11, 2026 7:58 AM
To: Lawrence Cutrone <lcutrone@bruceville-eddy.us>
Cc: Linda Owens <Council1@bruceville-eddy.us>
Subject: City of Bruceville-Eddy New Lift Station - Change Order

CAUTION: This email originated from outside of the organization! Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe!

Lawrence,

As per our telephone conversation, attached is Change Order #3 for the New Lift Stations project.

This work is to tie in the lift station discharge piping into the force mains that Black Rock installed at each of the Lift Stations.

This work will be performed by Skyblue Utilities under SJ&J Construction's Contract. Should any related service issues occur during the warranty period, it will be under the Lift Station Contract.

Please have Mayor Owens sign the change order and email to our office so we may process through USDA RD.

Thank you,
Chris Hill
Project Manager
Tabor & Associates, Inc.

Firm #3229
1005 South 18th Street
P O Box 1788
Waco, Texas 76703
Telephone: 254-756-2118
taborengineers.com



FW: City of Bruceville-Eddy New Lift Station - Change Order

From Lawrence Cutrone <lcutrone@bruceville-eddy.us>

Date Fri 3/20/2026 2:58 PM

To Renee Flores <rflores@bruceville-eddy.us>

Lawrence Cutrone
City Administrator
City of Bruceville-Eddy
Phone: (254) 859-5964
www.bruceville-eddy.us

From: Tabor & Associates Inc. <taborengr@aol.com>
Sent: Monday, March 16, 2026 12:58 PM
To: Lawrence Cutrone <lcutrone@bruceville-eddy.us>
Cc: Linda Owens <Council1@bruceville-eddy.us>
Subject: City of Bruceville-Eddy New Lift Station - Change Order

CAUTION: This email originated from outside of the organization! Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe!

Lawrence,

The plan sheets shows the force main and sewer main going into the Lift Station to be "by others".

The lift station plans did require the the sewer main to be tied in the lift station by the Lift Station contractor as this required a hole to be cut at the correct depth on the lift station fiberglass hull.

The force main tie-ins could be done by either contractor and were not called out to be completed by the lift station contractor.

During the design phase It was determined that if the the sewer contractor would be done with their work after the lift station contractor had demobilized the tie-ins might have incurred an addition mobilization change order if the work was be be done under the Lift Stations contract.

Thank you,
Chris Hill
Project Manager
Tabor & Associates, Inc.
Firm #3229
1005 South 18th Street
P O Box 1788
Waco, Texas 76703
Telephone: 254-756-2118
taborengineers.com



In a message dated 3/16/2026 10:15:55 AM Central Daylight Time, lcutrone@bruceville-eddy.us writes:

Thanks for the explanation, that makes sense. On the new lift station bid schedule #9 states "Site X – Furnish, install, and place into service new lift station with concrete pad and appurtenances (solids handling)". To me it reads that they should have captured the cost for tie-ins here within this line item in order to 'place it into service'.

Lawrence Cutrone

City Administrator

City of Bruceville-Eddy

Phone: (254) 859-5964

www.bruceville-eddy.us

From: Tabor & Associates Inc. <taborengr@aol.com>
Sent: Monday, March 16, 2026 8:04 AM
To: Lawrence Cutrone <lcutrone@bruceville-eddy.us>
Cc: Linda Owens <Council1@bruceville-eddy.us>
Subject: City of Bruceville-Eddy New Lift Station - Change Order

CAUTION: This email originated from outside of the organization! Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe!

Lawrence,

As per our telephone conversation, this item was not in any one of the contractors bids as the intention was to change order to whichever contractor finished their work last and it was unknown which alternate bids would be awarded.

This item will be a change order using contingency funds available for the project. USDA Rural Development requires a 5% contingency and if unused will go back to the State as it is 100% grant funds.

It was always intended that this item use contingency funds to utilize as much of the grant funds available.

Contractor stated 20 days to complete the work.

Thank you,

Chris Hill

Project Manager

Tabor & Associates, Inc.

Firm #3229

1005 South 18th Street

P O Box 1788

Waco, Texas 76703

Telephone: 254-756-2118

taborengineers.com

Sorry its been some days since we talked about this and I have some questions.

Per the CO to add services, costs, and time to the SJ&J Construction contract will there be an equal or near equal deducted CO to a different contractor (I assume it would be BR) per the tie-ins listed here?

Also, would the CO substantial completion date change to 4/19/2026 be enough time? If we sign this next week that would give them over 5 weeks to complete 4 tie-ins.

Thanks,

Lawrence Cutrone

City Administrator

City of Bruceville-Eddy

Phone: (254) 859-5964

www.bruceville-eddy.us

From: Tabor & Associates Inc. <taborengr@aol.com>
Sent: Wednesday, March 11, 2026 7:58 AM
To: Lawrence Cutrone <lcutrone@bruceville-eddy.us>
Cc: Linda Owens <Council1@bruceville-eddy.us>
Subject: City of Bruceville-Eddy New Lift Station - Change Order

CAUTION: *This email originated from outside of the organization! Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe!*

Lawrence,

As per our telephone conversation, attached is Change Order #3 for the New Lift Stations project.

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This work will be performed by Skyblue Utilities under SJ&J Construction's Contract. Should any related service issues occur during the warranty period, it will be under the Lift Station Contract.

Please have Mayor Owens sign the change order and email to our office so we may process through USDA RD.

Thank you,

Chris Hill

Project Manager

Tabor & Associates, Inc.

Firm #3229

1005 South 18th Street

P O Box 1788

Waco, Texas 76703

Telephone: 254-756-2118

taborengineers.com



FW: McLennan County Rural Transit District Nominee

From Lawrence Cutrone <lcutrone@bruceville-eddy.us>

Date Wed 3/18/2026 4:10 PM

To Renee Flores <rflores@bruceville-eddy.us>

Cc Linda Owens <Council1@bruceville-eddy.us>

 1 attachment (271 KB)

MCRTD Letter and Resolution - Bruceville-Eddy 0209.pdf;

FYI below:

Lawrence Cutrone

City Administrator

City of Bruceville-Eddy

Phone: (254) 859-5964

www.bruceville-eddy.us

From: Cody Miles <cody.miles@mclennan.gov>

Sent: Wednesday, March 18, 2026 10:38 AM

To: Lawrence Cutrone <lcutrone@bruceville-eddy.us>

Subject: McLennan County Rural Transit District Nominee

You don't often get email from cody.miles@mclennan.gov. [Learn why this is important](#)

CAUTION: *This email originated from outside of the organization! Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe!*

Good morning,

I received your voice message regarding the McLennan County Rural Transit District Resolution. The Place 5, Pct. 1 Board member position is a two-year term and the term ends May 2026. I sent the cities in Pct. 1 the same letter and resolution you received. Once I receive all nominations back I will send a ballot to all those who returned a nomination for the city councils to place their votes for those listed on the ballot.

Thank you and hope you have a great rest of your week,

Cody

Ms. Cody Miles

McLennan County Judge Scott M. Felton

501 Washington Ave, Ste 214

Waco, Texas 76701

Phone: 254-757-5049 ext. 2350

Email: cody.miles@mclennan.gov

FW: Fire Hydrant

From Lawrence Cutrone <lcutrone@bruceville-eddy.us>
Date Mon 3/23/2026 11:53 AM
To Renee Flores <rflores@bruceville-eddy.us>

Lawrence Cutrone
City Administrator
City of Bruceville-Eddy
Phone: (254) 859-5964
www.bruceville-eddy.us

From: Reggie Torres <bendaho@sbcglobal.net>
Sent: Monday, March 23, 2026 11:05 AM
To: Lawrence Cutrone <lcutrone@bruceville-eddy.us>
Subject: Fw: Fire Hydrant

You don't often get email from bendaho@sbcglobal.net. [Learn why this is important](#)

CAUTION: *This email originated from outside of the organization! Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe!*
Hi,

My name is Reggie Torres and I live on Melissa St. I want to support the issue of installing a fire hydrant on Melissa St. Ever since we had a grass fire I feel it's a need. Attached is a picture of the area behind a duplex that caught fire . It took the neighbors using their hoses to put the fire out.

Thanks for your help,

Reggie Torres

----- Forwarded Message -----

From: Reggie Torres <bendaho@sbcglobal.net>
To: REGGIE TORRES <bendaho@sbcglobal.net>
Sent: Saturday, March 21, 2026 at 03:56:04 PM CDT
Subject: Fire





[Sent from AT&T Yahoo Mail on Android](#)



Quotation

NATIONAL WHOLESALE SUPPLY WACO BR33
6813 CACTUS DRIVE
WOODWAY, TX 76712
Phone 254-572-8881
Fax 254-300-4638

QUOTE DATE	QUOTE NUMBER
03/25/2026	S5993338
CUSTOMER NO	SHIP-TO NO
34084	33334
NATIONAL WHOLESALE SUPPLY WACO BR33 6813 CACTUS DRIVE WOODWAY, TX 76712 Phone 254-572-8881 Fax 254-300-4638	
PAGE NO.	
1 of 1	

QUOTE TO:

CITY OF BRUCEVILLE-EDDY
 143 WILCOX DR
 STE A
 EDDY, TX 76524

SHIP TO:

CITY OF BRUCEVILLE-EDDY-SHOP
 143 WILCOX DR
 STE A
 EDDY, TX 76524

ORDERED BY		CUSTOMER PO NUMBER		JOB NAME / RELEASE NUMBER		SALESPERSON	
JOHNNY		valve install				JASON RUSSELL	
WRITER		SHIP VIA		TERMS		SHIP DATE	FREIGHT ALLOWED
JASON RUSSELL		WILL CALL		NET 10TH PROX		03/25/2026	Yes
ORDER QTY	ITEM NO	DESCRIPTION				UNIT PRICE	EXT PRICE
1ea	1592288	225FJ13 MATCO 6 300PSI FL x MJ DI NRS R/W GATE VALVE FUSION BONDED EPOXY UL/FM AWWA				882.307/ea	882.31
3ea	1765962	ALPVPK06 6" MEGALUG RESTRAINT PK W/UNIV GASK				90.013/ea	270.04
1ea	123086	FGP08-06 6" FLANGE PACK				25.547/ea	25.55
2ea	1283547	42106560760031 SMITH-BLAIR TOP BOLT COUPLING 6.56 - 7.60 OD RANGE (167-193MM) FUSION BONDED EPOXY COATED BUNA N GASKETS CERTIFIED TO NSF/ANSI 61-G 304 SS BOLTS & NUTS				287.350/ea	574.70
1ea	259101	6 C110 CL250 DI FLANGED TEE				457.056/ea	457.06
1ea	259550	6 C153 COMPACT DI MJ X FLANGE TEE				311.653/ea	311.65

National Wholesale Supply is pleased to present this project quote for your review. Please note that due to ongoing and unprecedented tariff increases, pricing is valid for 48 hours from the date of issuance. We reserve the right to adjust pricing in the event of a cost revision from our vendors. Applicable freight charges may also be added as necessary. All product returns must be pre-authorized. Restocking fees and return freight charges will apply. We apologize for any inconvenience this may cause and sincerely appreciate your continued business.

Subtotal	2521.31
S&H Charges	0.00
Estimated Tax	0.00
Amount Due	2521.31

Customer / Item Entry

Name BRUCEVILLE-EDDY WATER SUPPLY

Phone 254 859 5964

Zip 76524-

Cust #	51205
--------	-------

Job #

Cust Ref

Ord By

P/O Pending

P/O VERBAL

Ship/Code P

Frt

Cash/Charge

Ticket/Invoice/COD

T

.0

Factor

	Sub-total	Other	Tax	Fr't out	Total
Shp	3,043.27	.00	.00	.00	3,043.27
Ord	3,043.27	.00	.00	.00	3,043.27

F3=Exit F4=Prompt F6=Reprice F10=Desc F11=Ship F16=Factor override F24=More



Scott M. Felton
McLENNAN COUNTY JUDGE

P.O. BOX 1728 * Waco, Texas 76703-1728 * Phone No. 254-757-5049 * Fax No. 254-757-5196

February 20, 2026

City of Bruceville-Eddy
Mayor Linda Owens
143 Wilcox Dr. #A
Bruceville-Eddy, TX 76524

Mayor Owens;

The current term for the Place 5 Director (Precinct 1 Region) of the McLennan County Rural Transit District Board of Directors will expire May 31, 2026.

The County Judge's office is requesting that each incorporated city in the Precinct 1 Region (by resolution) nominate a member of the city's governing body for consideration of becoming a member of the governing body of the district. Once a member has been nominated, please return the completed resolution to our office via email to cody.miles@mclennan.gov.

Once the nominees are returned to the County Judge's Office, they will be placed on a ballot which will then be sent to each of the cities in the Precinct 1 Region. Voting will then take place as specified by Section 5.B. of the RESOLUTION OF THE TRANSPORTATION CONFERENCE COMMITTEE PROVIDING FOR THE SELECTION OF THE GOVERNING BODY OF THE McLENNAN COUNTY RURAL TRANSIT DISTRICT:

B. Process for Places 5-8

Each City within the region that desires to put up a nominee for the place provides the County Judge's Office with a resolution indicating its nominee 90 days before expiration of the term. The nominees are placed on a ballot. A ballot is sent to each of the cities. Each city has 20 votes to split between the nominees. Only 10 of those votes may be cast for the City's own nominee. If there are only 2 nominees, a city need not cast the other 10 votes, but may do so. If there are 3 or more nominees, the city must cast the other 10 votes. The ballots are sent back to the County Judge's Office and compiled. The nominee with the highest total is selected to fill that region's place. If there is a tie, the County Judge will cast a vote to break the tie.

Respectfully,

Scott M. Felton

Scott M. Felton
McLennan County Judge

RESOLUTION NO. R 03-26-2026-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRUCEVILLE-EDDY, TEXAS SELECTING AN ELECTED OFFICIAL OF THE CITY AS THE CITY'S NOMINEE FOR SERVICE AS A MEMBER OF THE GOVERNING BODY OF THE MCLENNAN COUNTY RURAL TRANSIT DISTRICT

WHEREAS, the Commissioners Court of McLennan County created the McLennan County Rural Transit District in 2015; and

WHEREAS, the City has been requested to nominate a member of its governing body to be considered to become a member on the governing body of the McLennan County Rural Transit District.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRUCEVILLE-EDDY, TEXAS THAT:

1. the City Council nominates _____ to serve as a member of the governing body of the McLennan County Rural Transit District.

PASSED and RESOLVED on this 26th day of March, 2026.

Mayor

City Secretary



McLennan County 9-1-1 Emergency Assistance District

Proudly serving the citizens of McLennan County for over 35 years!

February 24, 2026

City of Bruceville-Eddy
The Honorable Linda Owens
143A Wilcox
Eddy, TX 76524

Re: Appointment of 9-1-1 Board Members

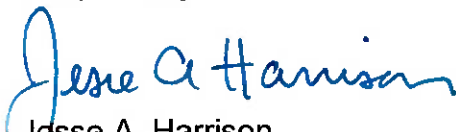
Dear Mayor Owens:

In alternating years, members of the McLennan County 9-1-1 Emergency Assistance District Board of Managers are appointed to serve a two-year term, as stated in the *Texas Health & Safety Code section 772.306 Board of Managers*. The municipalities (incorporated cities) within the district jointly appoint these two (2) members in even-numbered years.

Currently, Ryan Holt and James Devlin hold these respective appointments. Both have expressed a desire to continue to serve on the Board of Managers. If your city would like to nominate one of the above or a different individual(s), please do so by using the attached nomination form and returning it to the 9-1-1 District office.

If there are any questions, please feel free to call this office.

Respectfully,


Jesse A. Harrison
Executive Director

Enclosure

cc: MCEAD 9-1-1 Board of Managers

*** TIME SENSITIVE NOMINATION FORM**

**McLennan County 9-1-1
Emergency Assistance District**

9-1-1 Board Nominations

Each municipality may re-nominate the current Board Members or may submit a new nominee for each seat (no more than one nomination per seat per municipality):

Seat One (Currently held by Ryan Holt, seeking re-appointment)

(Nomination) _____

Seat two (Currently held by James Devlin, seeking re-appointment)

Nomination _____

Please return this completed nomination form to:

McLennan County 9-1-1 Emergency Assistance District
Attention: Jesse A. Harrison, Executive Director
107 Burnett Ct.
Woodway, TX 76712

either by U S Postal Service,
or by fax to (254) 732-0544,
or by e-mail to rquest@mcead911.org.

If an election is necessary each city will receive a ballot to cast votes.

*** Please return nomination form so that it is received at the above address no later than Wednesday, April 15, 2026.**

City of _____

Mayor or designee please sign: _____

Date: _____

ORDINANCE NO. O 03-26-26-3

AN ORDINANCE OF THE CITY OF BRUCEVILLE-EDDY, TEXAS, REGULATING PEDDLERS AND SOLICITORS; REQUIRING PERMITS; PROVIDING DEFINITIONS; ESTABLISHING APPLICATION PROCEDURES, FEES, HOURS OF SOLICITATION, AND ENFORCEMENT; PROVIDING PENALTIES; AND PROVIDING FOR RELATED MATTERS.

SECTION 1. PURPOSE

This ordinance is adopted to protect the public health, safety, and welfare of the citizens of the City of Bruceville-Eddy by regulating door-to-door and street solicitation, preventing fraud, and ensuring public safety and accountability.

SECTION 2. DEFINITIONS

(A) Peddler

A person who travels from place to place or from house to house carrying goods, wares, or merchandise for the purpose of offering them for immediate sale and delivery.

(B) Solicitor

A person who goes from place to place, door to door, or stands in public areas taking or attempting to take orders for goods, services, or subscriptions for future delivery or performance.

(C) Interstate Commerce

Trade, traffic, transportation, or communication involving goods or services moving across state lines, or otherwise subject to federal regulation under the United States Constitution.

SECTION 3. PERMIT REQUIRED; EXPIRATION

It shall be unlawful for any person to peddle, hawk, sell, solicit, or take orders for goods or services on streets, sidewalks, or from door to door within the City without first obtaining a permit issued by the City.

(A) Expiration of Application.

Any application for a permit under this ordinance shall expire seven (7) days after the date of submission if a permit has not been issued or denied by the City Secretary. Expired applications must be resubmitted to obtain a permit.

(B) Continuing Requirement.

No person shall engage in solicitation or peddling activities in the City unless a valid permit is in their possession.

SECTION 4. APPLICATION REQUIREMENTS

Applicants shall submit a sworn written application to the City Secretary containing:

1. The applicant's full name and permanent residence and business addresses
 2. The name and address of the employer or represented entity
 3. A description of the goods or services to be offered
 4. The names and addresses of five (5) references
 5. The frequency of solicitation during the year
 6. The names of any cities where the applicant has worked within the previous thirty (30) days
 7. Disclosure of any conviction of a felony, misdemeanor involving moral turpitude, or violation of solicitation ordinances
-

SECTION 5. FEES

A non-refundable permit fee, as established by the City and maintained on file with the City Secretary, shall be paid at the time of application and annually thereafter.

SECTION 6. INVESTIGATION

The Chief of Police or designee shall investigate each applicant and submit a written report to the City Secretary within seven (7) business days.

SECTION 7. ISSUANCE OR DENIAL

The City Secretary shall issue or deny the permit not earlier than two (2) days and not later than two (2) weeks after receipt of the completed application.

A permit shall be denied if the investigation reveals:

- A disqualifying criminal conviction within the preceding five (5) years

- Prior violations of solicitation-related ordinances
 - Material misrepresentation in the application
 - Any other good cause for denial in the interest of public safety
-

SECTION 8. REVOCATION; AUTHORIZATION FOR BACKGROUND INVESTIGATION

(A) Revocation by City Officials.

Any permit issued under this ordinance may be revoked by the City Secretary or other official designated by the City Council if it is determined that the permit was obtained through false, misleading, or fraudulent statements in the application.

(B) Revocation by Peace Officers.

Any peace officer, as defined by Texas law, is hereby authorized to immediately revoke a permit issued under this ordinance if the permit holder is found to be in violation of any provision of the Code of Ordinances of the City of Bruceville-Eddy or any applicable law of the State of Texas while engaged in activities regulated by this ordinance. Upon such revocation, the permit holder shall immediately cease all solicitation or peddling activities within the City.

(C) Authorization for Background Investigation.

As a condition of applying for and obtaining a permit under this ordinance, each applicant shall execute a written authorization and release, in a form approved by the City, permitting the Chief of Police or the Chief's designee to conduct a background investigation of the applicant.

Such authorization shall include consent to verify, to the extent permitted by law:

- Criminal history
- Identity
- Prior solicitation activities
- Any other information reasonably necessary to determine the applicant's eligibility for a permit

Failure or refusal to execute the required authorization and release shall constitute sufficient grounds for denial of the application.

SECTION 9. APPEAL OF DENIAL

Any applicant whose permit has been denied shall have the right to appeal such denial to the City Council at its next regular meeting.

SECTION 10. APPEAL OF PERMIT REVOCATION

(A) Right to Appeal.

Any person whose permit has been revoked under this ordinance shall have the right to appeal such revocation.

(B) Filing of Appeal.

The appeal must be filed in writing with the City Secretary within five (5) business days after the date of revocation and shall briefly state the grounds upon which the revocation is contested.

(C) Hearing.

Upon receipt of a timely appeal, the City Secretary shall place the matter on the agenda for the next regular meeting of the City Council. The City Council shall hear the appeal and may consider any relevant evidence presented by the appellant and the City.

(D) Decision.

After the hearing, the City Council may affirm, modify, or reverse the revocation. The decision of the City Council shall be final.

(E) Effect Pending Appeal.

A permit that has been revoked shall remain revoked during the pendency of the appeal, and the appellant shall not engage in solicitation or peddling activities within the City unless and until the revocation is reversed.

SECTION 11. POSSESSION OF PERMIT

All permit holders shall carry the permit upon their person at all times while engaging in solicitation or sales activities within the City and shall present the permit upon request by any resident or law enforcement officer.

SECTION 12. HOURS OF SOLICITATION

No peddler or solicitor shall engage in door-to-door solicitation within residential areas except during the following hours:

- Monday through Saturday: 9:00 a.m. to 6:00 p.m.
- Sunday and Legal Holidays: Solicitation is prohibited

It shall be unlawful to solicit at any residence displaying a sign stating “No Soliciting,” “No Trespassing,” or similar notice indicating that such activity is not permitted.

SECTION 13. CHARITABLE ORGANIZATIONS

Bona fide charitable organizations and their representatives shall be required to obtain a permit; however, no fee shall be charged for the issuance of such permit.

SECTION 14. EXEMPTIONS (REGISTRATION REQUIRED)

The following persons shall not be required to obtain a permit or pay a fee but must register with the City Secretary prior to engaging in regulated activities:

1. Representatives of public utility companies operating under a City-approved franchise
 2. Commercial agents conducting business with local establishments in the ordinary course of business
 3. State-licensed professionals, including insurance agents and real estate agents
 4. Persons engaged in interstate commerce
-

SECTION 15. PENALTIES

(A) Any person who violates any provision of this ordinance commits a misdemeanor offense.

(B) Upon conviction, such person shall be guilty of a Class C misdemeanor and shall be punished by a fine not to exceed Five Hundred Dollars (\$500.00) for each offense, in accordance with Texas law.

(C) Each day a violation continues shall constitute a separate offense.

SECTION 16. SEVERABILITY

If any provision, section, subsection, sentence, clause, or phrase of this ordinance is held invalid, such invalidity shall not affect the remaining portions of this ordinance.

SECTION 17. EFFECTIVE DATE

This ordinance shall take effect immediately upon adoption and publication as required by law.

PASSED AND APPROVED by the City Council of the City of Bruceville-Eddy, Texas, on this the 26th day of March, 2026. Yeas _____ Nays _____

Linda Owens, Mayor
City of Bruceville-Eddy, Texas

ATTEST:

Renee Flores
City Secretary

ORDINANCE NO. O 03-26-26-4

AN ORDINANCE DESIGNATING TRUCK ROUTES WITHIN THE CITY LIMITS OF BRUCEVILLE-EDDY, TEXAS

WHEREAS, the City Council of the City of Bruceville-Eddy, Texas (“City”) finds it necessary to regulate and designate truck traffic routes within the city limits for the purposes of public safety, protection of public streets, and efficient transportation; and

WHEREAS, the City is intersected by Interstate Highway 35 (I-35), its frontage roads, Farm to Market Road 107 (FM 107), and State Highway 7 (SH 7), which serve as primary routes for through truck traffic; and

WHEREAS, the City Council finds that designation of specific truck routes will reduce congestion, minimize deterioration of residential streets, and enhance safety for all roadway users;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRUCEVILLE-EDDY, TEXAS:

SECTION 1. TITLE

This Ordinance shall be known as the “City of Bruceville-Eddy Truck Route Ordinance” and may be cited as such.

SECTION 2. DEFINITIONS

For purposes of this Ordinance:

(A) Truck

Any motor vehicle, including a truck tractor, trailer, or combination thereof, having a gross vehicle weight rating (GVWR) exceeding 10,000 pounds.

(B) Truck Route

A roadway designated by this Ordinance upon which trucks are permitted to operate within the city limits.

(C) Restricted Streets

All streets, roads, or public ways within the City not specifically designated as truck routes.

SECTION 3. DESIGNATION OF TRUCK ROUTES

The following roadways within the City are hereby designated as official truck routes:

1. Interstate Highway 35 (I-35) Main Lanes
All through truck traffic shall utilize I-35 as the primary north-south route.
2. I-35 Frontage Roads
Trucks may utilize frontage roads only for local access, deliveries, or lawful entry and exit from designated routes. Through truck traffic shall remain on I-35 main lanes.
3. Farm to Market Road 107 (FM 107)
Designated as an east-west truck route for access to commercial, industrial, and regional destinations.
4. State Highway 7 (SH 7)
Designated as a secondary east-west truck route connecting to regional transportation networks.

Additional Provisions:

- Trucks are prohibited from operating on restricted streets except for:
 - Direct delivery or pickup
 - Access to a lawful destination
 - Emergency or public safety purposes
- Trucks traveling to or from a destination within the City shall use the nearest practical designated truck route.
- Truck operators shall comply with all applicable traffic laws when entering or exiting designated routes.

SECTION 4. SIGNAGE

The City shall install and maintain appropriate traffic control devices indicating designated truck routes and restricted streets.

All signage and traffic control devices shall comply with the Texas Manual on Uniform Traffic Control Devices (TMUTCD).

No provision of this Ordinance shall be enforced unless proper signage is in place giving reasonable notice of the restriction.

SECTION 5. ENFORCEMENT AND PENALTIES

(A) Enforcement Authority

The Bruceville-Eddy Police Department and authorized City personnel are authorized to enforce this Ordinance.

(B) Traffic Control Devices

Authorized personnel may install signs, barricades, or other traffic control devices necessary to implement and enforce this Ordinance.

(C) Obedience Required

All drivers shall obey all traffic control devices placed pursuant to this Ordinance.

(D) Offense

A person commits an offense if they:

- Operate a truck on a restricted street in violation of this Ordinance; or
- Fail to comply with any traffic control device established under this Ordinance

(E) Penalty

An offense under this Ordinance is a Class C misdemeanor punishable by a fine not to exceed \$500, consistent with Texas Transportation Code §542.201. Each day a violation continues shall constitute a separate offense.

SECTION 6. EXCEPTIONS

This Ordinance shall not apply to:

- Trucks making lawful deliveries or pickups on restricted streets
- Emergency vehicles
- Public utility vehicles while performing necessary services
- Government vehicles engaged in official duties

SECTION 7. SEVERABILITY

If any section, clause, or provision of this Ordinance is held invalid or unconstitutional, such invalidity shall not affect the remaining provisions.

SECTION 8. EFFECTIVE DATE

This Ordinance shall take effect upon its passage and publication as required by law.

PASSED AND APPROVED

PASSED AND APPROVED by the City Council of the City of Bruceville-Eddy, Texas, on this the _____ day of March 2026.

Yeas _____ Nays _____

Mayor Linda Owens
City of Bruceville-Eddy, Texas

ATTEST:

Renee Flores
City Secretary

TRAFFIC CONTROL	4
TRAFFIC HAZARD	7
WARRANT SERVICE	1
WELFARE CONCERN	9



February 2026 Citation Data

Description	Location
Expired Registration	100 BLK W 3RD
Failed to Stop at Designated Point at Stop Sign	100 BLK W 3RD
Conditions Constituting Dangerous Building SEC. 3.03.001	1015 PARK LAKE DR
Conditions Constituting Dangerous Building SEC. 3.03.001	102 WENTZ ST
RUBBISH	153 CRESCENT CREEK LN
SEC. 2.01.011 Proper Care and Treatment of Animals Required	200 BLOCK ARCHIE LANE
Conditions Constituting Dangerous Building SEC. 3.03.001	202 BENTON DR
JUNK VEHICLE	202 BENTON DR
RUBBISH	202 BENTON DR
RUBBISH	204 EAGLE DR
Junked Vehicle Public Nuisance	212 CEDAR HILL DR
Conditions Constituting Dangerous Building SEC. 3.03.001	314 S IH 35 FRONTAGE ROAD
Junked Vehicle Public Nuisance	320 HORSESHOE BEND
Junked Vehicle Public Nuisance	330 HORSESHOE BEND
SEC. 2.01.011 Proper Care and Treatment of Animals Required	502 EAGLE DR
VCO - § 2.02.007. Limitation of number	502 EAGLE DR
Registration Required	800 BLOCK WEST 3RD STREET
Wrong, Altered, or Obscured License Plate	800 BLOCK WEST 3RD STREET
Expired Registration	800 BLOCK WEST 3RD STREET
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	800 BLOCK WEST 3RD STREET
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	800 BLOCK WEST 3RD STREET
Expired Registration	EAGAL DRIVE
Expired Registration	HWY 7/FM1239
Passengers (exceeding 3) or Load Obstructed Driver's View or Control	INTERSTATE HIGHWAY 35 MILE MARKER 314
Changed Lane When Unsafe	INTERSTATE HIGHWAY 35 MILE MARKER 314
Following Too Closely	INTERSTATE HIGHWAY 35 MILE MARKER 315
Expired Registration	INTERSTATE HIGHWAY 35 MILE MARKER 315
Operate Unregistered Motor Vehicle	INTERSTATE HIGHWAY 35 MILE MARKER 315
Changed Lane When Unsafe	INTERSTATE HIGHWAY 35 MILE MARKER 317
Changed Lane When Unsafe	INTERSTATE HIGHWAY 35 MILE MARKER 317
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 317
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 317
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
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Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
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Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318
Expired Registration	INTERSTATE HIGHWAY 35 MILE MARKER 318
Failed to Maintain Financial Responsibility	INTERSTATE HIGHWAY 35 MILE MARKER 318
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Driving While License Invalid(Driving While License Suspended)-D/L	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Speeding (exceed Prima Facie limit at time and place for that type vehicle)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Expired Registration	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Violate DL Restriction (specify)	INTERSTATE HIGHWAY 35 MILE MARKER 318 FRONTAGE ROA
Conditions Constituting Dangerous Building SEC. 3.03.001	MCAD PROP ID # 103779 (CHURCH ST)
Expired Registration	NORTHBOUND INTERSTATE HIGHWAY 35 SERVICE ROAD / WO



February 2026 Warning Data

Description

Expired Registration (Warning)
Failed to Signal Turn (including moving right or left) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
UNLAWFUL RESTRAINT OF DOG; OFFENSE (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Defective Head Lamp(s) (Verbal Warning)
Disregard Stop Sign (Verbal Warning)
Defective Tail Lamp(s) (Warning)
Failed to Stop at Designated Point at Stop Sign (Verbal Warning)
Changed Lane When Unsafe (Warning)
Operate Vehicle Without License Plate (or with one plate) (Warning)
Following Too Closely (Verbal Warning)
Expired Registration (Verbal Warning)
Failed to Drive in Single Lane (Verbal Warning)
Disregard Stop Sign (Verbal Warning)
Expired Registration (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Failed to Yield ROW to Emergency Vehicle (Warning)
Expired Registration (Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
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Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Verbal Warning)
No License Plate Light (Verbal Warning)
Expired Registration (Verbal Warning)
Speeding (exceed Prima Facie limit at time and place for that type vehicle) (Warning)
Defective Stop Lamp(s) (Verbal Warning)
Failed to Signal Lane Change (Verbal Warning)

Location

100 BLK W 3RD
18000 SOUTH INTERSTATE HIGHWAY 35 SERVICE ROAD
18610 BLOCK NORTH INTERSTATE HIGHWAY 35 FRONTAGE R
606 EAGLE DRIVE
800 BLOCK WEST 3RD STREET
800 BLOCK WEST 3RD STREET
800 BLOCK WEST 3RD STREET
HWY 7 / INTERSTATE HIGHWAY 35 FRONTAGE ROAD
HWY 7/FM1239
HWY 7/FM1239
INTERSTATE HIGHWAY 35 MILE MARKER 314
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INTERSTATE HIGHWAY 35 MILE MARKER 319 FRONTAGE RD

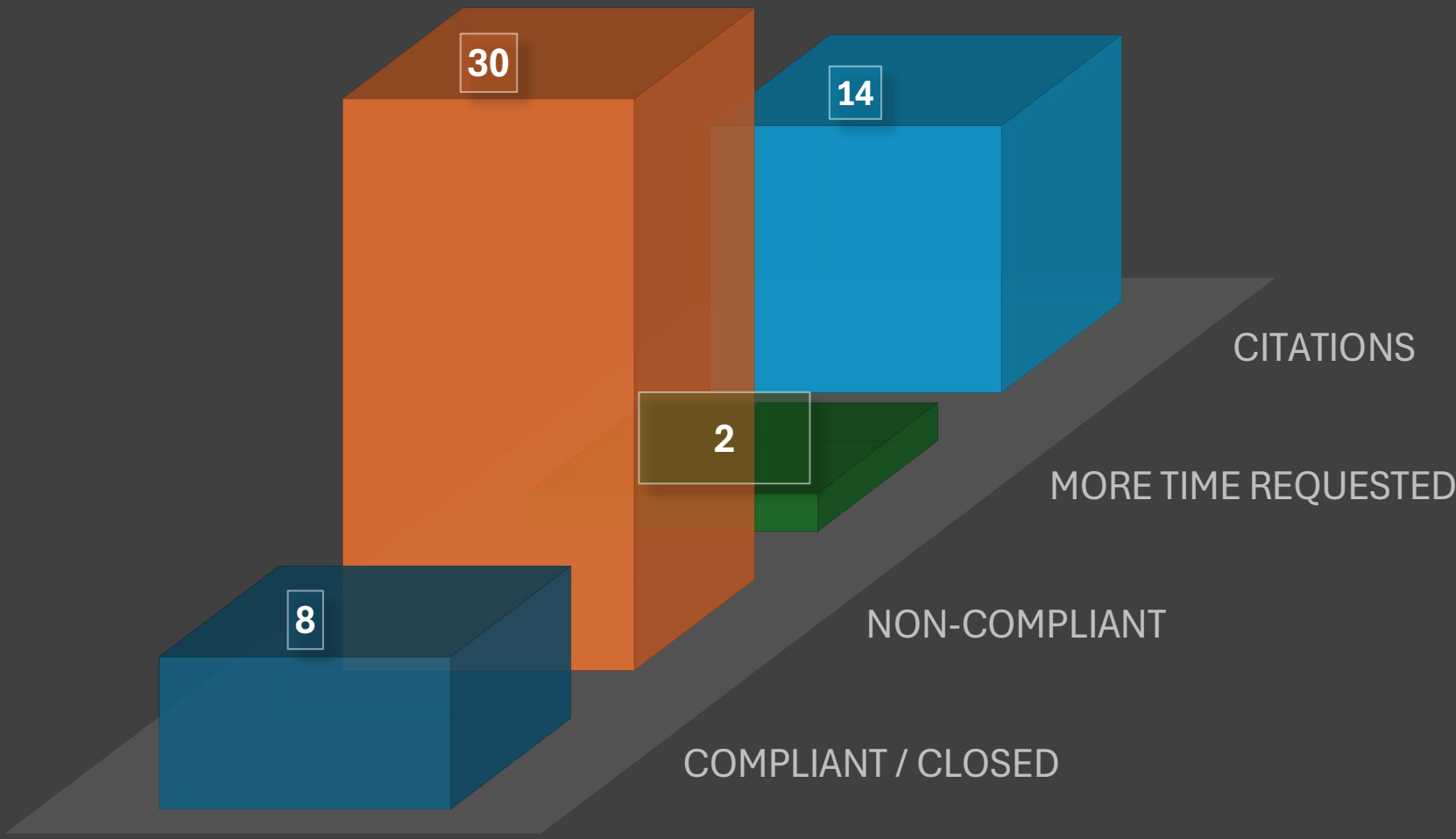
FEBRUARY 19 2026 - MARCH 18 2026 YTD
CITY ORDINANCE ENFORCEMENT REPORT

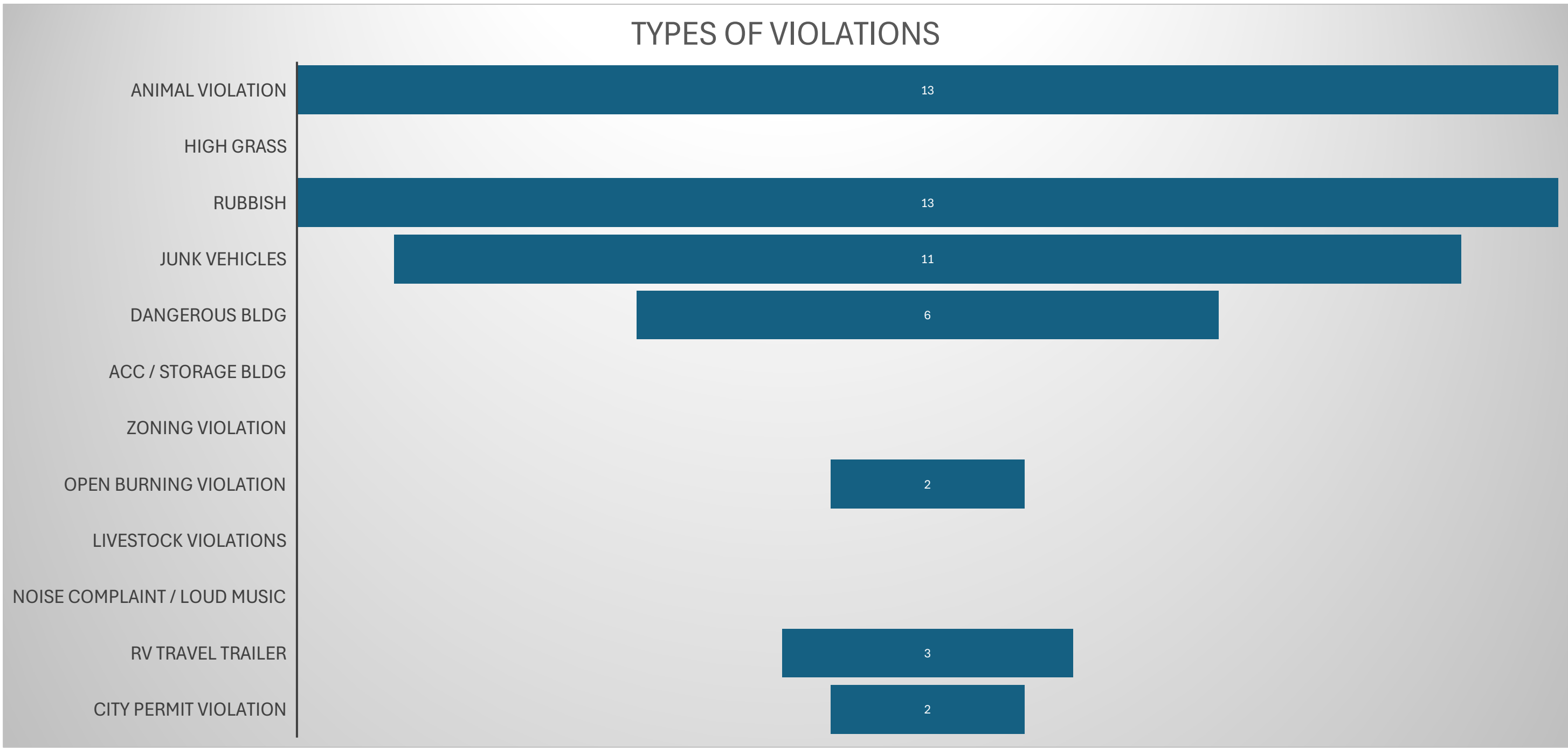
COMPLIANT / CLOSED	8
NON-COMPLIANT	30
MORE TIME REQUESTED	2
CITATIONS	14
TOTAL CASES	54

TYPES OF VIOLATIONS	
ANIMAL VIOLATION	13
HIGH GRASS	0
RUBBISH	13
JUNK VEHICLES	11
DANGEROUS BLDG	6
ACC / STORAGE BLDG	0
ZONING VIOLATION	0
OPEN BURNING VIOLATION	2
LIVESTOCK VIOLATIONS	0
NOISE COMPLAINT / LOUD MUSIC	0
RV TRAVEL TRAILER	3
CITY PERMIT VIOLATION	2
TOTAL VIOLATIONS	50

CITY ORDINANCE VIOLATION CASE STATUS

COMPLIANT / CLOSED NON-COMPLIANT MORE TIME REQUESTED CITATIONS







Bruceville-Eddy ISD School Resource Officer

143 Wilcox Dr.
Eddy, TX 76524

www.bruceville-eddy.us

Phone: 254-859-5072
Fax: 254-859-5258

SCHOOL RESOURCE OFFICER ACTIVITY REPORT: February 1, 2026 – February 28, 2026

Calls for Service: 4

Security Checks: 51

School Zone Enforcement: 19

Citations & Warnings: 0 Citations / 0 Warnings

Arrests: 1

BEISD SRO Monthly Activity Report:

Admin Assist	1
Staff Assist	
Student Assist	1
Agency Assist	
Citizen Contact	
Calls for Service	4
Incident Report	
Criminal Activity/Offense	1
Suspicious Activity/Person/Circumstances	
Traffic Complaint	
Traffic Stops	
Warnings	
Citations	
Juvenile Complaint	
Adult Arrest	
Juvenile Arrest	1
Warrant Arrest	
Parent Conference	
Welfare Check	
Classes Given	
Total:	8

END OF THE MONTH WATER LOSS	
FEB. 2026	
<u>WELLS: (1/23/26 – 2/23/26)</u>	
#2721 TOLBERT	7,541,000
#2723 BLUEBONNET	6,598,000
#2722 WESTRIDGE	1,640,000
#2724 FRIENDLY OAKS	5,194,000
TOTAL GALLONS PUMPED:	20,973,000
<u>WATER LOSS:</u>	
#39 DUTY PARK	0
#335 B-E MAIN. BLDG	1,300
#1115 MUNICIPAL	4,100
#1112 NEW CITY HALL	1,300
#1114 EMS/FIRE	700
WATER LOSS WORK ORDERS	4,285,000
FIRE DEPT	150,000
FLUSHING	980,000
#02-1956-01 SEWER PLANT	0
TOTAL WATER LOSS:	5,422,400

3/12/2026 3:33 PM
SERVICE CATEGORY: WA - WATER
MONTH RANGE: 2/2026 THRU 2/2026
BOOKS: All

U S A G E A N D L O S S R E P O R T

PAGE: 1

2/2026	USAGE	METERS	USAGE BREAKDOWN	ACCOUNTS	AVERAGE
PUMPED	20,973,000		0-0	248	0
FLUSHED	5,422,400		1-9,999,999,999	1,843	5,378
USED	9,911,800	2,091	TOTAL	2,091	4,740
UNBILLED	0	0			
LOSS	5,638,800				
LOSS PERCENTAGE	26.89 %				

1 MONTH TOTALS			
TOTAL PUMPED	20,973,000	AVERAGE PUMPED	20,973,000
TOTAL SOLD	9,911,800	AVERAGE SOLD	9,911,800
TOTAL FLUSHED	5,422,400	AVERAGE FLUSHED	5,422,400
TOTAL LOSS	5,638,800	AVERAGE LOSS	5,638,800
LOSS PERCENTAGE	26.89 %	AVERAGE LOSS PERCENTAGE	26.89 %
TOTAL UNBILLED	0	AVERAGE UNBILLED	0

2/2026	USAGE	METERS	USAGE BREAKDOWN	ACCOUNTS	AVERAGE
PUMPED	20,973,000		0-0	248	0
FLUSHED	5,422,400		1-9,999,999,999	1,843	5,378
USED	9,911,800	2,091	TOTAL	2,091	4,740
UNBILLED	0	0			
LOSS	5,638,800				
LOSS PERCENTAGE	26.89 %				

13 MONTH TOTALS			
TOTAL PUMPED	332,225,000	AVERAGE PUMPED	25,555,769
TOTAL SOLD	166,811,300	AVERAGE SOLD	12,831,638
TOTAL FLUSHED	68,868,250	AVERAGE FLUSHED	5,297,558
TOTAL LOSS	96,545,450	AVERAGE LOSS	7,426,573
LOSS PERCENTAGE	29.06 %	AVERAGE LOSS PERCENTAGE	29.06 %
TOTAL UNBILLED	5,400	AVERAGE UNBILLED	415

**** TOTALS BY JOB CODE ****

JOB CODE	TOTAL COMPLETED	TOTAL OUTSTANDING	TOTAL NEW	TOTAL PENDING	TOTAL VOID
GRAPH - GRAPH	7	2	0	0	0
LEAK - FIXED LEAK	18	0	0	0	1
OCC - OCCUPANT CHANGE	11	0	0	0	0
TRASH - TRASH CANS	7	0	0	0	0
CUST - CSI	0	3	0	0	0
INSTA - INSTALL NEW METER	1	1	0	0	0
REPL - REPLACE METER BOX	1	0	0	0	0
MISC - MISCELLANEOUS	28	2	0	0	2
NON - NON-PAYMENT TURN OFF	42	0	0	0	60
REREA - REREAD	12	0	0	0	0
ROLL - EMPTY ROLL OFF	1	0	0	0	0
REIN - REINSTATE	35	0	0	0	0
LOCA - LINE LOCATE	1	0	0	0	0
SWAP - METER CHANGE	6	0	0	0	1
CUT - CUTOFF	0	0	0	0	1
TUR - TURN ON WATER	0	1	0	0	0
CHECK - CHECK FOR LEAK	1	0	0	0	0
PUL - PULL METER	0	1	0	0	0
TOTAL ALL CODES	171	10	0	0	65

Definitions |

Total Pumped: This is the culmination of our daily meter readings from the past month on ALL groundwater well sites as well as the intake from Bluebonnet WSC.

Total Sold: This is the amount of water that was billed to customers and will be collected as water sales revenue.

Total Flushed: This number is comprised of staff estimates on water loss from known leaks, flushing activities, an allocation for the volunteer fire departments operations, and our unbilled accounts' actual meter readings (City facilities).

Total Loss: This is the remaining water that is currently unaccounted for in our water system from the previous month. This water is going out the door via leaks, flushing, faulty meters, and any possibly illegal connections.

	Street Patching		
Date:	Street:	Worked Done By:	
04-21-22	Ashley	KL/JG/RS	
05-19-22	Benton	JG/KL	
06-13-22	Hungry Hill	KL/RS/RS/JG	
08-25-22	Old Bruceville	CS/KL/RS	
08-26-22	Franklin	GS/KL/JG	
09-07-22	Archie	KL/CS/RS	
09-07-22	Mesquite	KL/RS/CS	
09-07-22	Church	KL/RS/CS	
09-07-22	First St	KL/RS/CS	
09-07-22	Grider	KL/RS/CS	
09-08-22	Temple	JG/KL/RS	
09-08-22	Washington	JG/KL/RS	
09-08-22	Ausborn	JG/KL/RS	
09-08-22	Fourth St	JG/KI/RS	
09-08-22	Eagle	JG/KL/RS/CS	
09-26-22	3rd St	GS/CS/RS/JG	replace culvert
09-28-22	Horseshoe Bend	GS/CS/RS/JG	
10-13-22	Hungry Hill	CS/RS/KL/RS	
10-14-22	Hungry Hill	GS/JG/KL/RS	
10-21-22	4th	CS/RS	
10-21-22	Temple	CS/RS	
10-21-22	Benton	CS/RS	
10-21-22	Aspen	CS/RS	
	Trimming	Trees	
11-1-22	Grider & Bruce	JG/KL/RS/GS	
11-1-22	Aspen	JG/KL/RS	
11-1-22	1st	JG/GS	
11-1-22	Benton	JG/KL/RS/GS	
11-1-22	Tatum	Rudy	
11-2-22	Tatum	Rudy	
11-2-22	N. Bruce	JG/KL/RS/GS	
11-8-22	Mackey Ranck	GS/CS/RS/KL/RS	
11-9-22	Mackey Ranch	GS/RS/CS/JG/RS/KL	
	Patching		
12-5-22	Franklin	JG/KL/RS	
12-5-22	Temple	JG/KL/RS	

12-5-22	Ausborn	JG/KL/RS	
12-5-22	Spruce	JG/KL/RS	
12-5-22	Evergreen	JG/KL/RS	
12-5-22	Hungry Hill	JG/KL/RS	
12-29-22	Crescent Creek	JG/CS/RS	
12-29-22	Benton	JG/CS/RS	
12/29/22	Soules Cr	JG/CS/RS	
12/29/22	Anna Hobbs	JG/CS/RS	
12/29/22	Ashley	JG/CS/RS	
12/29/22	Melissa	JG/CS/RS	
		February-23	
2/17/23	Franklin	GS/JG/KL/RS	
2/17/23	Hungry Hill	JG/KL/RS	
2/17/23	Gurley	JG/KL/RS	
2/17/23	Archie	JG/KL/RS	
2/17/23	Mesquite	JG/KL/RS	
2/22/23	Eagle	CS/KL/RS	
2/22/23	Spruce	CS/KL/RS	
2/22/23	1st Street	CS/KL/RS	
2/22/23	Benton	CS/RS/KL	
2/22/23	Aspen	CS/RS/KL	
2/22/23	Evergreen	CS/RS/KL	
2/22/23	Shady Shore	CS/RS/KL	
2/22/23	Soules Cr	CS/KL/RS	
		March 2023	
3-7-23	Franklin	CS/RS/GS	
3-7-23	Pine	CS/RS/GS	
3-8-23	Horshoebend	CS/JG/RS	
3-8-23	Soules Circle	JG/CS/RS	
		May 2023	
5-26-23	Hungry Hill	GS/CS/KL/RS	
5/26/23	Old Moody	CS/RS	
5/26/23	N Old Bruceville	GS/KL/CS/RS	
5/26/23	Benton	JG/CS/GS/KL	
5/26/23	Horseshoe Bend	CS/RS	
5/26/23	Washington	JG/KL	
5/26/23	Franklin	JG/KL	
5/26/23	Eagle	CS/RS	
5/26/23	Soules Cr	CS/RS	

		August 2023	
8-11-23	Eagle Dr	GS/JG/CS/KL/RS	
8/14/23	Franklin	CS/KL/RS	
TREE TRIMMING		August 2023	
8/1/23			
8/1/23			
8/3/23			
8/3/23			
	PATCH	October 2023	
	10/2 Franklin	JG/GS/KL	
	10/2 Eagle	JG/GS/KL	
	10/2 Border	JG/GS/KL	
	10/2 Ashley	JG/GS/KL	
	10/2 Melissa	JG/GS/KL	
		December 2023	
	12/5 N OLD BRUCEVILLE	CS/RS/KL/RS	
	12/5 BRUCE ST	CS/RS/KL/RS	
	12/6/23 HUNGRY HILL	CS/RS/RS	
		January 2024	
	Shady Shore	JG/KL/CS/RS	
	Soules Circle		
	Washington 3-4		
	Old Moody		
	Eagle Dr		
	4th Border to Anna Hobbs		
	Franklin Rd		
	Mackey Ranch Rd		
	Demo Patch	Hudson Ln also Eagle Dr	
	2/24 Melissa	GS/RS/KL	
	2/24 Old Moody	CS/RS	
	Out. of material		
	3/19/24 Hungryhill	CS/RS	

	April 2024	Patching	
		Horseshoe Bend	CS/RS
		Soules Cr	CS/RS
		Eagle Dr 2x's	CS/RS
		Hudson	CS/RS
		N Old Bruceville	CS/RS
		Old Moody Rd	CS/RS
		Benton	CS/RS
		Hungry Hill	CS/RS
		Melissa	CS/RS
		Franklin	CS/RS
	May 2024		
		EVERGREEN	CS/RS
		SPRUCE	CS/RS
		EAGLE	CS/JG/GS
		TATUM	CS/RS
		MACKEY RANCH	CS/RS
		OLD MOODY	CS/RS
	July 2024		
		BE ISD ARKIMG LOT	CS/RS
		TRUCK BROKE DOWN	
	August 2024		
		Finish BE ISD	RS/RS
		Eagle Dr	RS/RS
		ASHLEY	CS/RS
		1st Street	CS/RS
	September 2024		
		N Old Bruceville	CS/RS
		Eagle	
		Franklin	
		Washington	

		Hudson	
		Benton	
		Soules Circle	
	October 2024		
		ASHLEY	GS/CS
		OLD MOODY	GS/CS
		TATUM	CS/RS
		SOULES CR	CS/RS
		OLD BRUCEVILLE	
	March 2025		
		EAGLE DR	CS/RS
		EAGLE DR	CS/RS
		OLD MOODY	CS/RS
		SOULES CR	CS/RS
	May 2025		
		HUDSON	CS/GS
		N OLD BRUCEVILLE	CS/GS
		ANNA HOBBS	CS/GS
		ASPEN	CS/GS
		HUNGRY HILL	CS/GS
	Aug 2025		
		HORSESHOE BEND	CS/JJ
		SOULES CR	CS/JJ
	SEPT 2025		
		CRESCENT CREEK	CS/JJ
		CRESCENT MEADOW	CS/JJ
		FORREST CREEK	CS/JJ
	October 2025		
		HORSESHOE BEND	CS/GS/RE
		ASHLEY	CS/JJ
	December 2025		
		TATUM	CS/RE/KL/JJ
	February 2026		
		N OLD BRUCEVILLE	CS/RE
		EAGLE DR	CS/RE



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**Regular City Council Meeting
February 26, 2026, 6:00 p.m.**

1. Meeting called to order by Mayor Owens at 6:00 p.m.

Mayor Owens greeted guests and gave the invocation. Mayor Owens announced that Damian Salazar was a helper during the meeting to give the microphone as needed to the public for comments.

Council Members present:

Mayor Linda Owens, Mayor Pro-Tem Graham McGruer, Councilmembers Ricky Wiggins, Melissa Futch, Richard Prater, and Justin Richardson

City Staff present:

Lawrence Cutrone, Renee Flores, Jannie Rodriguez, Gene Sprouse, Johnny Grady, Chief Micheal Dorsey

City Engineers present:

Armand Hunt, MRB, Johnny Tabor and Chris Hill, Tabor & Associates

2. Community Announcements

- Ms. McGruer announced the BE United Methodist Church has third Friday Bunco Night and First Friday Bingo Night. She stated the game room is open on Monday nights and there is a church library that is open to the public as well.
- Police Academy Graduation for Robert Childress, BE police cadet at Central Texas College on March 6th at 10 a.m.
- Monique Moser stated that the daycare at 310 W. 3rd is closed and the space is vacant if anyone is interested.

3. Citizen Presentations

The City Council welcomes public comments at this point on items not specifically listed on the agenda. Speakers must sign up before the meeting begins. Speakers are limited to five (5) minutes each. The Council cannot respond to matters not listed on the agenda until a future meeting.

None

4. Final Plat – Hallman Addition

Council to discuss, consider, and possibly take action to approve the final plat for the Hallman Addition on the property located at 1920 Old Moody Road, Eddy, Texas, 76524.

Motion made by Ricky Wiggins to approve the final plat for the Hallman Addition on the property located at 1920 Old Moody Road, Eddy, Texas, 76524, seconded by Richard Prater, yeas 5, nay 0, motion passed.

5. Final Plat – Eagle Prairie, WBW



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Council to discuss, consider, and possibly take action to approve the final plat for the Eagle Prairie Phase 1 on the property located at 901 Eagle Dr, Eddy, Texas, 76524.

Council had discussion with the MRB engineers regarding the developers compliance to the recommended changes to the plat and construction plans. All councilmembers agreed that MRB engineers will handle the sewer for the Eagle Prairie project under their scope of work.

Motion made by Ricky Wiggins to approve the final plat for the Eagle Prairie Phase 1 on the property located at 901 Eagle Dr, Eddy, Texas, 76524, with the conditions that Eagle Prairie comply fully with the letter dated February 23, 2026 from MRB concerning the development review of Eagle Prairie which consist of the final plat, construction plans, water, sanitary sewer, and drainage analysis, seconded by Richard Prater, yeas 5, nay 0, motion passed.

6. Preliminary Plat – 701 W. 3rd St

Council to discuss, consider, and possibly take action to approve the preliminary plat for the property located at 701 W. 3rd, Eddy, Texas, 76524.

Council had discussion regarding applicants receiving the engineer letters and requested the letters be sent to applicants for review.

Motion made by Ricky Wiggins to approve the preliminary plat for the property located at 701 W. 3rd, Eddy, Texas, 76524, with conditions that developers comply with the February 20, 2026 letter from MRB, seconded by Richard Prater, yeas 5, nay 0, motion passed.

7. Vacate Right of Way – 701 W. 3rd St

Council to discuss, consider, and possibly take action to approve Resolution O 02-26-26-1 regarding the vacation of a right of way at a 0.107 acre tract of land out of the Levi Prewitt Survey, Abstract Number 723, situated in the City of Bruceville-Eddy, McLennan County.

Council discussed utilities in that area but the engineers and city staff confirmed there were no issues with utilities.

Motion made by Ricky Wiggins to approve Ordinance O 02-26-26-1 regarding the vacation of a right of way at a 0.107 acre tract of land out of the Levi Prewitt Survey, Abstract Number 723, situated in the City of Bruceville-Eddy, McLennan County, seconded by Justin Richardson, yeas 5, nay 0, motion passed.

8. Oncor Agreements

Council to discuss, consider, and possibly take action on Oncor Agreements to connect electrical services to waste water system improvements.

Casey Simpson, Oncor, gave a brief presentation on the agreements and explained the City and Oncor's responsibilities regarding vegetation.



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Motion made by Ricky Wiggins to approve the Oncor Agreements to connect electrical services to waste water system improvements, seconded by Graham McGruer, yeas 5, nay 0, motion passed.

9. Banking Account Changes

Council to discuss, consider, and possibly take action to close the Water System Improvement and Refund Bond 2011 saving accounts, and the Water System Improvement & Refund Bond 2011 & Sink Funds, to consolidate said funds into the Water Investment Account.

Motion made by Ricky Wiggins to approve closing the Water System Improvement and Refund Bond 2011 saving accounts, and the Water System Improvement & Refund Bond 2011 & Sink Funds, to consolidate said funds into the Water Investment Account, seconded by Graham McGruer, yeas 5, nay 0, motion passed.

10. Proposal for Professional Services

Council to discuss, consider, and possibly take action to approve proposal for professional services for a design of a new water well, ground storage tank and booster Pump Station located in Falls County with MRB.

Armand Hunt, MRB, gave Council a brief presentation regarding a grant that can help the city in obtaining funds for a new water well.

Motion made by Graham McGruer to approve the proposal for professional services for a design of a new water well, ground storage tank and booster Pump Station located in Falls County with MRB, seconded by Ricky Wiggins, yeas 4, nay 1-Richard Prater, motion passed.

11. Payment Approval

Council to discuss, consider, and possibly take action to approve payment of final invoice to Superior Welding and Fabrication LLC, in the amount of \$21,836.87.

Mayor Owens gave a brief explanation on the invoice charges due to a fence repair incurred by Blackrock. Council had approved an amount not to exceed \$40,000 and the invoice would be over the budgeted amount by \$5,463.10.

Motion made by Ricky Wiggins to approve payment of final invoice to Superior Welding and Fabrication LLC, in the amount of \$21,836.87, seconded by Richard Prater, yeas 5, nay 0, motion passed.

12. Staff Reports

Council to discuss and consider staff reports from the City Administrator, Chief of Police, City Attorney, consulting engineers, and department heads.

Council reviewed staff reports and had discussion. Council reported on the Old Bethany project, street lights on Market Street, and the racial profiling report by Police Department. Chris Hill, Tabor & Associates, gave Council an update on sewer project and stated the project may be completed by the summer.

13. Consent Agenda

All items listed on the consent agenda will be considered by the City Council and will be enacted on by one motion. There will be no separate discussion of these items unless a Councilmember or a member of the public so requests.



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A. Approval of Minutes

Council to discuss, consider, and possibly take action to approve the minutes from the Regular Council Meeting, January 22, 2026.

B. Finances – December 2025

i) Council to discuss, consider, and possibly take action on the December 2025 financial reports for the general, water, and sewer fund accounts.

ii) Council to discuss, consider, and possibly take action on the December 2025 accounts payable for the general, water, and sewer fund accounts.

C. Finances – January 2026

i) Council to discuss, consider, and possibly take action on the January 2026 financial reports for the general, water, and sewer fund accounts.

ii) Council to discuss, consider, and possibly take action on the January 2026 accounts payable for the general, water, and sewer fund accounts.

D. Write-Off Bad Debt

Council to discuss, consider, and possibly take action to write off bad debt for specific utility accounts.

Motion made by Ricky Wiggins to approve the consent agenda, seconded by Justin Richardson, yeas 5, nays 0, motion passed.

Mayor Owens recessed the meeting and convened into Executive Session at 7:26 p.m.

14. Executive Session

A. The City Council Shall Meet in Executive Session to Discuss the Following:

Cook Water Well

Texas Government Code Section 551.072 – Deliberations about Real Property – A governmental body may conduct a closed meeting to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.

BRCT, LLC. dba Blackrock Construction

Texas Government Code Section 551.071 - Consultation with City Attorney - and Section 1.05, Texas Disciplinary Rules of Professional Conduct. Confer with City Attorney to receive legal advice regarding BRCT, LLC. dba Blackrock Construction



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B. Reconvene into Open Session

Mayor Owens reconvened into open session at 9:13 p.m.

C. Possible Action on Issues Discussed in Executive Session

15. Land Purchase

Council to discuss, consider, and possibly take action to approve Resolution R 02-26-2026-1, authorizing the purchase of approximately 1.1-acre of land and accepting the donation of approximately 1 acre of land out of a tract of land located near Highway 7, Eddy, Texas and identified as Falls County appraisal district property ID 26844 for a future water well site; authorizing the purchase and closing costs associated with the purchase in an estimated amount of \$75,000.

Motion made by Ricky Wiggins to approve Resolution R 02-26-2026-1, authorizing the purchase of approximately 1.1-acre of land and accepting the donation of approximately 1 acre of land out of a tract of land located near Highway 7, Eddy, Texas and identified as Falls County appraisal district property ID 26844 for a future water well site; authorizing the purchase and closing costs associated with the purchase in an estimated amount of \$75,000, seconded by Justin Richardson, yeas 5, nay 0, motion passed.

16. Adjournment

Motion made by Richard Prater to adjourn at 9:15 pm, seconded by Melissa Futch yeas 5, nay 0, motion passed.

Linda Owens, Mayor

Date

Renee Flores, City Secretary
City of Bruceville-Eddy, Texas

Date:

COUNCIL MONTHLY FINANCIAL SUMMARY FOR FEBRUARY 2026

Summary of Funds



General Fund

Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance
MOODY GENERAL CHECKING	\$ 125,860.76	\$ 173,749.80	\$ (166,055.43)	\$ 133,555.13
MRLA PROPERTY TAX	\$ 157,336.57	\$ 87,039.33	\$ (150,003.47)	\$ 94,372.43
MUNICIPAL COURT TECH/BLDG FUND	\$ 7,820.84	\$ -	\$ -	\$ 7,820.84 ***
GRANT FUND	\$ -	\$ -	\$ -	\$ - ***
GRANT FUND INVESTMENT	\$ -	\$ -	\$ -	\$ - ***
ASSET FORFEITURE	\$ 81.77	\$ -	\$ -	\$ 81.77 ***
MRLA INVESTMENT	\$ 1,540,717.71	\$ 153,357.55	\$ -	\$ 1,694,075.26
CDBG GRANT	\$ -	\$ -	\$ -	\$ - ***
IRS TREASURY ASSET FORFEITURE	\$ 27.09	\$ -	\$ -	\$ 27.09 ***
IRS ASSET FORFEITURE INVESTMENT	\$ 140,766.83	\$ 300.44	\$ -	\$ 141,067.27 ***
FUND 10 TOTAL	\$ 1,972,611.57	\$ 414,447.12	\$ (316,058.90)	\$ 2,070,999.79

Water Fund

Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance
WATER SUPPLY-MOODY CHECKING	\$ 135,888.41	\$ 184,368.56	\$ (287,652.09)	\$ 32,604.88
SECURITY DEPOSIT	\$ 58,785.75	\$ 1,950.00	\$ (459.13)	\$ 60,276.62 **
#729 CD UTILITY IMPROVEMENT-INVESTMENT	\$ 68,407.40	\$ 145.98	\$ -	\$ 68,553.38
UTILITY BILL RELIEF	\$ -	\$ 1,362.50	\$ -	\$ 1,362.50 **
2011 IMPROVE REVE BOND-INTEREST & SINKING FUND	\$ 806.02	\$ -	\$ -	\$ 806.02 **
PETTY CASH	\$ 200.00	\$ -	\$ -	\$ 200.00
2011 IMPROVE REVE BOND-RESERVE FUND	\$ 71,974.26	\$ -	\$ -	\$ 71,974.26 **
2013 IMPROVEMENT BOND-INTEREST & SINKING FUND	\$ 88,683.65	\$ 21,945.00	\$ -	\$ 110,628.65 **
2013 IMPROVEMENT REVENUE BOND-RESERVE FUND	\$ 5,142.24	\$ -	\$ -	\$ 5,142.24 **
#166 IMPROVEMENT REV BOND-RESERVE INVESTMENT	\$ 186,712.86	\$ 398.55	\$ -	\$ 187,111.41 **
2011 REFUND REVENUE BOND-RESERVE FUND	\$ 38,151.58	\$ -	\$ -	\$ 38,151.58 **
2011 REFUND REVE BOND-INTEREST & SINKING FUND	\$ 765.07	\$ -	\$ -	\$ 765.07 **
2015 COMBINATION TAX & REV-INTEREST & SINKING	\$ 15,651.49	\$ 3,720.00	\$ -	\$ 19,371.49 **
#522 COBE WATER SUPPLY INVESTMENT	\$ 1,027,469.86	\$ 2,193.31	\$ -	\$ 1,029,663.17
FUND 50 TOTAL	\$ 1,698,638.59	\$ 216,083.90	\$ (288,111.22)	\$ 1,626,611.27

Sewer Fund

Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance
Sewer Checking Bank Account	\$ 237,879.12	\$ 22,945.35	\$ (22,945.35)	\$ 237,879.12 *
Sewer System Reserve Fund	\$ 25,449.38	\$ -	\$ -	\$ 25,449.38 *
2024 Sewer Interest & Sinking Fund	\$ 75,008.73	\$ -	\$ -	\$ 75,008.73 *
FUND 51 TOTAL	\$ 338,337.23	\$ 22,945.35	\$ (22,945.35)	\$ 338,337.23

Economic Development

Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance
Economic Development Sales & Use Tax	\$ 71,644.26	\$ 4,882.09	\$ -	\$ 76,526.35
FUND 60 TOTAL	\$ 71,644.26	\$ 4,882.09	\$ -	\$ 76,526.35

Street Maintenance & Repair Sales & Used Tax Fund

Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance
Street Maintenance & Repair Sales & Used Tax Fund	\$ 62,692.62	\$ 4,882.09	\$ -	\$ 67,574.71
FUND 80 TOTAL	\$ 62,692.62	\$ 4,882.09	\$ -	\$ 67,574.71

Hotel Occupancy Tax Fund

Account Name	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance
Hotel Occupancy Tax Fund	\$ -	\$ -	\$ -	\$ -
FUND 85 TOTAL	\$ -	\$ -	\$ -	\$ -

Summary

	Beginning Balance	Total Deposits	Total Withdraws	Ending Balance
General Fund Totals	\$ 1,972,611.57	\$ 414,447.12	\$ (316,058.90)	\$ 2,070,999.79
Water Fund Totals	\$ 1,698,638.59	\$ 216,083.90	\$ (288,111.22)	\$ 1,626,611.27
Sewer Fund Totals	\$ 338,337.23	\$ 22,945.35	\$ (22,945.35)	\$ 338,337.23
Economic Development Sales & Use Tax Fund Totals	\$ 71,644.26	\$ 4,882.09	\$ -	\$ 76,526.35
Street Maintenance & Repair Sales & Used Tax Fund Totals	\$ 62,692.62	\$ 4,882.09	\$ -	\$ 67,574.71
Hotel Occupancy Tax Fund Totals	\$ -	\$ -	\$ -	\$ -
Total				\$ 4,180,049.35

General Fund: Fund Balance

Restricted fund balance	\$ 148,996.97 ***
Unrestricted Fund Balance	\$ 1,922,002.82
TOTAL	\$ 2,070,999.79

EDC Fund: Fund Balance

Restricted Fund Balance	\$ 76,526.35
TOTAL	\$ 76,526.35

Water Fund: Fund Balance

Restricted Fund Balance	\$ 564,143.22 **
Unrestricted Fund Balance:	\$ 1,062,468.05
TOTAL	\$ 1,626,611.27

Maint. & Repair Fund: Fund Balance

Restricted Fund Balance	\$ 67,574.71
TOTAL	\$ 67,574.71

Sewer Fund: Fund Balance

Restricted fund balance	\$ 338,337.23 *
TOTAL	\$ 338,337.23

DEBT:

Debt Service: General Fund Current Year	\$ -
Debt Service: Water Fund Current Year	\$ 264,025.00
Debt Service: Water Fund Current Year-Sewer Land Only	\$ 45,287.50
Debt Service: Sewer Fund: Current Year Series 2024A&B	\$ 253,236.24
Next year Bond Debt Service	\$ 709,073.74
Total Remaining Debt Service in Future Yrs 2027-2064	\$ 15,198,325.60
4 Bonds issued= 2013; 2015; 2-2024	
TOTAL	\$ 16,469,948.08

Esther Moreno, Finance Director:

SUBMITTED: 3/19/26 By Director of Finance

City Administrator:

TOTAL DEBT

Debt Description	Series 2013 Revenue Bond	Series 2015 Revenue Bond	Series 2024A	Series 2024B	TOTALS
Code Fund	WATER	WATER-Sewer Land	SEWER	SEWER	
Issuance Year	9/30/2013	3/30/2016	9/11/2024	9/11/2024	
Final Year	2028	2030	2064	2064	
Issuance Amount	\$1,883,000.00	\$395,000.00	\$5,861,000.00	\$3,614,000.00	\$11,753,000.00
Principle Balance Due	\$730,000.00	\$195,000.00	\$5,861,000.00	\$3,614,000.00	\$10,400,000.00
Interest Balance Due	\$62,972.08	\$25,287.50	\$3,624,993.50	\$2,356,695.00	\$6,069,948.08
Total Outstanding:					
Interest+Principle	\$792,972.08	\$220,287.50	\$9,485,993.50	\$5,970,695.00	\$16,469,948.08
Interest Rate	3.25%	4.25%	2.625%	2.75%	
Interest 2026	\$31,025.00	\$8,287.50	\$153,851.24	\$99,385.00	\$292,548.74
Principle 2026	\$233,000.00	\$37,000.00			\$270,000.00
Total 2025-2026	\$264,025.00	\$45,287.50	\$153,851.24	\$99,385.00	\$562,548.74
Interest 2027	\$21,122.50	\$6,715.00	\$153,851.24	\$99,385.00	\$281,073.74
Principle 2027	\$243,000.00	\$38,000.00	\$92,000.00	\$55,000.00	\$428,000.00
Total 2026-2027	\$264,122.50	\$44,715.00	\$245,851.24	\$154,385.00	\$709,073.74
Interest 2028	\$10,824.58	\$5,100.00	\$151,436.24	\$97,872.50	\$265,233.32
Principle 2028	\$254,000.00	\$39,000.00	\$94,000.00	\$57,000.00	\$444,000.00
Total 2027-2028	\$264,824.58	\$44,100.00	\$245,436.24	\$154,872.50	\$709,233.32
Interest 2029		\$3,442.50	\$148,968.74	\$96,305.00	\$248,716.24
Principle 2029		\$40,000.00	\$97,000.00	\$58,000.00	\$195,000.00
Total 2028-2029		\$43,442.50	\$245,968.74	\$154,305.00	\$443,716.24
Interest 2030		\$1,742.50	\$146,422.50	\$94,710.00	\$242,875.00
Principle 2030		\$41,000.00	\$99,000.00	\$60,000.00	\$200,000.00
Total 2029-2030		\$42,742.50	\$245,422.50	\$154,710.00	\$442,875.00
Interest 2031			\$143,823.74	\$93,060.00	\$236,883.74
Principle 2031			\$102,000.00	\$61,000.00	\$163,000.00
Total 2030-2031			\$245,823.74	\$154,060.00	\$399,883.74
Interest 2032			\$141,146.24	\$91,382.50	\$232,528.74
Principle 2032			\$104,000.00	\$63,000.00	\$167,000.00
Total 2031-2032			\$245,146.24	\$154,382.50	\$399,528.74
Interest 2033			\$138,416.24	\$89,650.00	\$228,066.24
Principle 2033			\$107,000.00	\$65,000.00	\$172,000.00
Total 2032-2033			\$245,416.24	\$154,650.00	\$400,066.24
Interest 2034			\$135,607.50	\$87,862.50	\$223,470.00
Principle 2034			\$110,000.00	\$67,000.00	\$177,000.00
Total 2033-2034			\$245,607.50	\$154,862.50	\$400,470.00
Interest 2035			\$132,720.00	\$86,020.00	\$218,740.00
Principle 2035			\$113,000.00	\$68,000.00	\$181,000.00
Total 2034-2035			\$245,720.00	\$154,020.00	\$399,740.00
Interest 2036			\$129,753.74	\$84,150.00	\$213,903.74
Principle 2036			\$116,000.00	\$70,000.00	\$186,000.00
Total 2035-2036			\$245,753.74	\$154,150.00	\$399,903.74
Interest 2037			\$126,708.74	\$82,225.00	\$208,933.74
Principle 2037			\$119,000.00	\$72,000.00	\$191,000.00
Total 2036-2037			\$245,708.74	\$154,225.00	\$399,933.74
Interest 2038			\$123,585.00	\$80,245.00	\$203,830.00
Principle 2038			\$122,000.00	\$74,000.00	\$196,000.00
Total 2037-2068			\$245,585.00	\$154,245.00	\$399,830.00
Interest 2039			\$120,382.50	\$78,210.00	\$198,592.50
Principle 2039			\$125,000.00	\$76,000.00	\$201,000.00
Total 2037-2068			\$245,382.50	\$154,210.00	\$399,592.50
Interest 2040-64			\$1,678,319.84	\$1,096,232.50	\$2,774,552.34
Principle 2040-64			\$4,461,000.00	\$2,768,000.00	\$7,229,000.00
Total 2037-2068			\$6,139,319.84	\$3,864,232.50	\$10,003,552.34

2026 Water Fund:	\$264,025.00
2026 Sewer Land-Water Fund:	\$45,287.50
2027 Water Fund:	\$264,122.50
2027 Sewer Land-Water Fund:	\$44,715.00
2028-2030:Water:	\$395,109.58

2026 Sewer Fund:	\$253,236.24
2027 Sewer Fund:	\$400,236.24
2028-2064: Sewer	\$14,803,216.02

TOTALS FOR ALL:	
2026	\$562,548.74
2027	\$709,073.74
2028-2064	\$15,198,325.60

GRAND TOTAL	\$16,469,948.08
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Modified
Revenue & Disbursements
February 2026

FEBRUARY 2026

City: Revenues & Disbursements

Pg.1

#1	10-00-5002	1 st quarter of FY 2025/2026 franchise collected
#2	10-00-5003	Includes storage, electrical, roofing, fence, plumbing, and accessory building
#3	10-00-5004	Includes 1-CUP; 5 rezoning lots
#4	10-00-5010	Haney deposit & plat, WBW Construction deposit & final plat, WBW-Invoice payments
#5	10-00-5042	Dog case order by County judge to reimburse the City
#6	10-00-5070	TML claim for PD building water damage

Pg.2

#7	10-10-6006/7	City Admin insurance started
#8	10-10-6102	City Sec books for Certified City Secretary, City Admin & Finance Director Public Funds Training
#9	10-10-6202	Includes November, December, and January services: Open records request, ROW abandonment
#10	10-10-6205	2 nd payment for audit 2024/2025
#11	10-10-6206	Permits: Roof, Electrical, Demolition, fence, shed, and manufacture home
#12	10-10-6208	Hallman plat review and Archie Lots final plat
#13	10-10-6209	Quarterly payment
#14	10-10-6212	Counties quarterly payment
#15	10-10-6416	1 Rezone public hearing notice, & Civil Rights Notice

Pg.3

#16	10-10-6421	Includes Shell Energy for January.
#17	10-20-6102	CTC Academy-Officer Childress

Pg.4

#18	10-20-6205	2 nd payment for audit 2024/2025
#19	10-20-6417	Twin memory foam mattress
#20	10-20-6421	Shell Energy for January
#21	10-20-6517	paper towels, toilet paper, hand soap refills, automatic soap dispensers
#22	10-20-6518	Water damage repairs, metal zip ties, privacy fence screen, quarter pest management control
#23	10-20-6705	CTC Academy Ammo for Cadet Childress

Pg.5

#24	10-21-6205	2 nd payment for audit 2024/2025
#25	10-21-6210	2 animal impound and 1 transport fee, hose & parts for dog cage faucet, 1 dog exam
#26	10-21-6421	Shell Energy for January

Pg. 6

#27	10-30-6205	2 nd payment for audit 2024/2025
#28	10-30-6421	Shell Energy for January

Pg.7

#29	10-30-6600	Includes Patch Truck 3-batteries, charger, Unit#6 water pump,
#30	10-40-6102	Youth Diversion Training
#31	10-40-6202	For November, December, and January services, January Zoom Conference
#32	10-40-6205	2 nd payment for audit 2024/2025
#33	10-40-6207	Includes 1 annual membership for Texas Court Clerks Association

Pg.8

#34	10-40-6421	Shell Energy for January
#35	10-40-6701	Yearly Incode Interface with CopSync Maintenance Fee

FEBRUARY 2026

Water: Revenues & Disbursements

Pg.1

#1 50-00-6006/7 City Admin insurance started

Pg.2

#2 50-00-6107 1 pair mud boots
#3 50-00-6202 Messer & Fort: November, December, & January invoices-PUC case, new well
#4 50-00-6204 January & February difference on bills collections by Water Company of America
#5 50-00-6205 2nd payment for audit 2024/2025
#6 50-00-6421 Shell Energy for January
#7 50-00-6423 Shell Energy for January
#8 50-00-6605 Vac Trailer-suction hose, backhoe teeth & pins

Pg.3

#9 50-00-6682 Old Bethany Water Improvement from 1/12/26-2/18/26
#10 50-00-6683 January and February invoices: Old Bethany Construction Admin, Well Property acquisition
#11 50-00-6703 Includes ; 5 diff. size Top Bolt CPLG, 17 diff. size Bolt CPLG Epoxy, 3' fire hydrant-Brown St.
1 Alpha Rv GV at Old Bethany, 6 diff. size Rep clamps, 3 load of fill sand,
#12 50-00-6705 26 meters with antenna; 12 meter boxes
#13 50-00-6708 Ford Plant:replace duplex plug, Friend Oaks: alternator relay temp, Westridge:fence repair,
3" gate valve, meter clean debris out
#14 50-00-6717 Shell Energy for January

Sewer Fund

Pg.1

#1 51-00-5000 USDA 8th grant deposit
#2 51-00-6202 For November, December, and January invoices: Blackrock communication
#3 51-00-6203 28 hours of resident project services
#4 51-00-6205 2nd payment for audit 2024/2025

Pg.2

#5 51-00-6682 7th payment for 1 contractor; 15th payment for 1 contractor, and 5 more fences repair with
new charges -approved by council 2/26/26

Economic Development Fund

Pg.1

#1 60-00-5101 21th collection since pass by voters at the November 2023 election

Street Maintenance & Repair Sales & Used Tax Fund

Pg.1

#1 80-00-5101 21th collection since pass by voters at the November 2023 election
#2 80-00-6609 208 gallons load of CRS-2 for patching

3/19/2026 I acknowledge that the reports are accurate to the best of my knowledge at the date and time the reports were printed.



10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
REVENUES								
=====								
<u>FEES</u>								
10-00-5002	FRANCHISE FEE REVENUE #1	2,022.04	19.53	1,768.76	1,749.23	55,000.00	3,617.67	51,382.33
10-00-5003	BUILDING PERMITS #2	300.00	170.00	1,375.50	1,205.50	20,000.00	5,641.50	14,358.50
10-00-5004	PERMIT FEES #3	52.00	530.00	2,250.00	1,720.00	1,500.00	4,164.00 (	2,664.00)
10-00-5005	TOWER LEASE	330.75	347.29	347.29	0.00	4,300.00	1,736.45	2,563.55
10-00-5007	PROPERTY LEASE	0.00	0.00	0.00	0.00	1,235.00	0.00	1,235.00
10-00-5008	OPEN RECORDS	0.00	0.00	0.00	0.00	150.00	0.00	150.00
10-00-5009	POLICE REPORTS	18.00	12.00	0.00 (	12.00)	350.00	46.00	304.00
10-00-5010	DEVELOPMENT FEES #4	46,500.00	1,510.00	6,129.50	4,619.50	30,000.00	13,719.50	16,280.50
10-00-5015	OPIOID ABATEMENT FUND	0.00	0.00	0.00	0.00	500.00	0.00	500.00
10-00-5021	GRANT INCOME	0.00	4,500.00	0.00 (	4,500.00)	550,000.00	4,500.00	545,500.00
10-00-5042	MISC. INCOME CITY #5	0.70	123.84	379.25	255.41	1,500.00	1,524.80 (	24.80)
10-00-5047	DA SEIZE ASSETS	0.00	0.00	0.00	0.00	500.00	0.00	500.00
10-00-5049	SRO REIMBURSEMENT INCOME	11,254.92	0.00	0.00	0.00	45,000.00	0.00	45,000.00
10-00-5061	REAL PROPERTY/FIXD ASSET SALES	0.00	0.00	0.00	0.00	500.00	0.00	500.00
10-00-5070	INSURANCE CLAIMS INCOME #6	0.00	0.00	11,961.87	11,961.87	1,000.00	18,131.16 (	17,131.16)
10-00-5090	LEASE INCOME (SIGNS)	0.00	0.00	0.00	0.00	11,248.00	0.00	11,248.00
10-00-5095	TRANSFERS IN	0.00	0.00	0.00	0.00	360,726.00	0.00	360,726.00
	TOTAL FEES	60,478.41	7,212.66	24,212.17	16,999.51	1,083,509.00	53,081.08	1,030,427.92
<u>TAXES</u>								
10-00-5100	PROPERTY TAX REVENUE	41,045.71	147,973.23	87,035.86 (	60,937.37)	533,387.00	478,991.76	54,395.24
10-00-5101	SALES TAX REVENUE	19,602.10	12,665.95	19,528.34	6,862.39	189,060.00	70,793.27	118,266.73
	TOTAL TAXES	60,647.81	160,639.18	106,564.20 (	54,074.98)	722,447.00	549,785.03	172,661.97
<u>COURT</u>								
10-00-5500	FINES INCOME	28,087.45	19,907.64	17,372.77 (	2,534.87)	250,000.00	80,970.82	169,029.18
10-00-5501	MVBA COLLECTIONS INCOME	5,268.36	3,443.07	2,855.61 (	587.46)	45,000.00	12,144.46	32,855.54
10-00-5502	MCLENNAN CHILD SAFETY FEE	0.00	0.00	0.00	0.00	2,000.00	2,174.03 (	174.03)
10-00-5503	LOCAL MUNICIPAL JURY FUND	7.90	6.90	6.30 (	0.60)	100.00	30.80	69.20
10-00-5504	TIME PAYMENT REIMBURSEMENT FEE	130.00	113.50	107.50 (	6.00)	1,700.00	549.50	1,150.50
10-00-5505	OMNI REVENUE	156.00	104.00	84.00 (	20.00)	1,500.00	360.00	1,140.00
10-00-5506	YOUTH DIVERSION FUND	0.00	100.00	0.00 (	100.00)	500.00	150.00	350.00
10-00-5510	FINES COURT TECH FUND	412.00	348.00	291.20 (	56.80)	4,600.00	1,371.20	3,228.80
10-00-5520	FINES COURT BLDG/SECURITY FUND	454.20	392.10	345.50 (	46.60)	5,300.00	1,645.50	3,654.50
10-00-5525	JUVENILE CASE MANAGER FUND	514.90	439.00	365.00 (	74.00)	5,700.00	1,728.83	3,971.17
	TOTAL COURT	35,030.81	24,854.21	21,427.88 (	3,426.33)	316,400.00	101,125.14	215,274.86
<u>OTHER FINANCING SOURCES</u>								
10-00-5902	INTEREST INCOME	9,004.15	3,919.49	3,657.99 (	261.50)	113,347.00	20,511.51	92,835.49
	TOTAL OTHER FINANCING SOURCES	9,004.15	3,919.49	3,657.99 (	261.50)	113,347.00	20,511.51	92,835.49
<u>TOTAL REVENUES</u>								
		165,161.18	196,625.54	155,862.24 (	40,763.30)	2,235,703.00	724,502.76	1,511,200.24

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
EXPENDITURES								
=====								
ADMINISTRATION								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-10-6000	SALARIES	3,294.46	4,249.54	4,249.47 (	0.07)	52,391.00	20,174.82	32,216.18
10-10-6001	HOURLY	3,564.33	1,428.36	722.80 (	705.56)	12,110.00	7,416.47	4,693.53
10-10-6003	OVERTIME	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-10-6004	MEDICARE	92.18	80.77	68.34 (	12.43)	936.00	388.66	547.34
10-10-6006	HEALTH INSURANCE #7	1,305.08	483.21	801.76	318.55	13,562.00	2,996.10	10,565.90
10-10-6007	DENTAL INSURANCE #7	37.06	13.24	26.90	13.66	600.00	94.65	505.35
10-10-6008	TMRS	519.90	461.60	404.24 (	57.36)	5,244.00	2,149.99	3,094.01
10-10-6014	EFT/ACH FEE	11.59	11.66	11.50 (	0.16)	160.00	72.34	87.66
	TOTAL OFFICE PERSONNEL-SUPPORT	8,824.60	6,728.38	6,285.01 (	443.37)	86,003.00	33,293.03	52,709.97
<u>TRAVEL TRAINING UNIFORMS</u>								
10-10-6102	TRAINING #8	0.00	0.00	853.00	853.00	1,500.00	1,053.00	447.00
10-10-6104	MILEAGE & VEHICLE REIMBURSE	26.74	113.25	51.19 (	62.06)	1,000.00	218.34	781.66
10-10-6107	UNIFORMS	0.00	0.00	0.00	0.00	300.00	0.00	300.00
10-10-6160	MISC EXPENSE	0.00	75.00	0.00 (	75.00)	1,400.00	135.00	1,265.00
	TOTAL TRAVEL TRAINING UNIFORMS	26.74	188.25	904.19	715.94	4,200.00	1,406.34	2,793.66
<u>ADMINISTRATIVE COST</u>								
10-10-6201	FRANKLIN LEGAL	0.00	0.00	141.00	141.00	5,000.00	141.00	4,859.00
10-10-6202	ATTORNEY FEES #9	2,022.00	0.00	4,533.78	4,533.78	25,000.00	6,004.78	18,995.22
10-10-6203	ENGINEERING	0.00	0.00	0.00	0.00	500.00	110.05	389.95
10-10-6204	CONSULTING	0.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00
10-10-6205	AUDIT #10	671.43	3,100.00	3,285.72	185.72	7,464.00	6,385.72	1,078.28
10-10-6206	INSPECTIONS-BUILDING #11	1,159.42	866.83	461.52 (	405.31)	20,000.00	5,289.47	14,710.53
10-10-6207	MEMBERSHIP DUES	370.45	150.00	27.50 (	122.50)	1,000.00	738.45	261.55
10-10-6208	DEVELOPERS COST #12	2,625.00	0.00	1,095.20	1,095.20	30,000.00	3,617.20	26,382.80
10-10-6209	PUBLIC HEALTH DISTRICT #13	1,307.03	0.00	1,430.66	1,430.66	5,723.00	2,861.32	2,861.68
10-10-6211	ELECTION EXPENSE	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
10-10-6212	TAX APPRAISER FEES #14	1,299.00	0.00	1,491.89	1,491.89	5,805.00	2,983.78	2,821.22
10-10-6213	TAX COLLECTOR FEES	0.00	0.00	0.00	0.00	2,400.00	2,309.95	90.05
	TOTAL ADMINISTRATIVE COST	9,454.33	4,116.83	12,467.27	8,350.44	404,892.00	30,441.72	374,450.28
<u>OPERATING</u>								
10-10-6410	OFFICE SUPPLIES	60.51	342.45	107.67 (	234.78)	2,000.00	627.57	1,372.43
10-10-6411	COPIES/PRINTING	13.24	18.48	24.55	6.07	250.00	63.61	186.39
10-10-6412	POSTAGE, FREIGHT & DELIVERY	15.18	10.00	34.78	24.78	600.00	76.73	523.27
10-10-6413	IT SYSTEM SUPPORT EXTRACO	400.14	361.05	362.09	1.04	4,400.00	1,839.68	2,560.32
10-10-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-10-6415	COMPUTER/SOFTWARE	0.00	3,513.17	0.00 (	3,513.17)	5,134.00	5,413.79 (	279.79)
10-10-6416	ADVERTISING & LEGAL NOTICES #15	324.71	129.05	646.55	517.50	2,500.00	1,029.37	1,470.63
10-10-6417	OFFICE EQUIPMENT FURNITURE	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-10-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	390.99	559.01
10-10-6419	CELL PHONES	0.00	37.21	37.21	0.00	300.00	145.25	154.75

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
10-10-6420	INTERNET SERVICES	30.15	30.16	30.15 (	0.01)	400.00	150.77	249.23
10-10-6421	ELEC-BUILDING. & STREET LIGHTS #16	1,439.72	106.16	1,368.35	1,262.19	20,000.00	6,397.73	13,602.27
10-10-6422	OFFICE MACHINES LEASE	146.10	32.17	32.16 (	0.01)	850.00	268.34	581.66
10-10-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
10-10-6427	SOCIAL PLATFORMS	32.68	28.34	49.82	21.48	400.00	216.06	183.94
	TOTAL OPERATING	2,556.34	4,686.25	2,771.34 (	1,914.91)	40,694.00	16,619.89	24,074.11

BUILDING MAIN.

10-10-6517	JANITORIAL	65.00	16.18	0.00 (	16.18)	600.00	102.44	497.56
10-10-6518	BUILDING MAIN. & REPAIR	3.20	14.99	0.00 (	14.99)	55,000.00	49.62	54,950.38
10-10-6519	PROPERTY-LIABILITY INSURANCE	458.33	2,927.83	0.00 (	2,927.83)	13,000.00	5,855.67	7,144.33
	TOTAL BUILDING MAIN.	526.53	2,959.00	0.00 (	2,959.00)	68,600.00	6,007.73	62,592.27

VEHICLES AND OTHER EXP.

10-10-6600	VEHICLES MAINTENANCE/REPAIR	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-10-6602	FUEL	0.00	0.00	0.00	0.00	500.00	0.00	500.00
	TOTAL VEHICLES AND OTHER EXP.	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00

MISCELLANEOUS

10-10-6813	LEGAL RECORDINGS	0.00	0.00	0.00	0.00	100.00	0.00	100.00
10-10-6909	COUNCIL YR PAY & MEETING EXP.	0.00	0.00	0.00	0.00	72.00	0.00	72.00
10-10-6919	CIP/CAPITAL ASSET PURCHASES	0.00	0.00	0.00	0.00	487,000.00	105,612.31	381,387.69
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	487,172.00	105,612.31	381,559.69

TOTAL ADMINISTRATION	21,388.54	18,678.71	22,427.81	3,749.10	1,093,061.00	193,381.02	899,679.98
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POLICE DEPT

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OFFICE PERSONNEL-SUPPORT

10-20-6000	SALARIES	4,998.93	5,148.89	5,148.88 (	0.01)	66,941.00	34,302.10	32,638.90
10-20-6001	HOURLY	10,779.64	9,648.83	10,486.44	837.61	165,543.00	62,281.26	103,261.74
10-20-6002	SALARY-SCHOOL RESOURCE OFFICER	1,593.00	0.00	0.00	0.00	31,148.00	0.00	31,148.00
10-20-6003	OVERTIME	0.00	0.00	30.60	30.60	1,000.00	30.60	969.40
10-20-6004	MEDICARE	240.93	189.06	201.65	12.59	3,823.00	1,287.49	2,535.51
10-20-6006	HEALTH INSURANCE	3,391.94	3,559.52	3,559.52	0.00	56,942.00	18,355.06	38,586.94
10-20-6007	DENTAL INSURANCE	122.14	74.84	101.50	26.66	2,108.00	530.09	1,577.91
10-20-6008	TMRS	1,316.74	1,203.05	1,273.64	70.59	21,434.00	7,490.83	13,943.17
10-20-6014	EFT/ACH FEE	11.59	11.66	11.50 (	0.16)	160.00	72.33	87.67
	TOTAL OFFICE PERSONNEL-SUPPORT	22,454.91	19,835.85	20,813.73	977.88	349,099.00	124,349.76	224,749.24

TRAVEL TRAINING UNIFORMS

10-20-6102	TRAINING #17	0.00	315.00	165.00 (	150.00)	2,000.00	480.00	1,520.00
10-20-6103	TRAVEL	0.00	0.00	0.00	0.00	750.00	0.00	750.00
10-20-6104	MILEAGE & VEHICLE REIMBURSE	0.00	0.00	0.00	0.00	500.00	0.00	500.00
10-20-6106	DRUG TESTING/PHYSICAL	234.00	0.00	0.00	0.00	500.00	0.00	500.00
10-20-6107	UNIFORMS	403.92	94.44	0.00 (	94.44)	2,000.00	94.44	1,905.56
10-20-6160	MISC EXPENSE PD	125.00	0.00	0.00	0.00	500.00	11.90	511.90
	TOTAL TRAVEL TRAINING UNIFORMS	762.92	409.44	165.00 (	244.44)	6,250.00	562.54	5,687.46

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>ADMINISTRATIVE COST</u>								
10-20-6202	ATTORNEY FEES	0.00	0.00	0.00	0.00	10,000.00	156.50	9,843.50
10-20-6205	AUDIT #18	671.43	3,100.00	3,285.72	185.72	7,464.00	6,385.72	1,078.28
10-20-6207	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	2,500.00	129.00	2,371.00
10-20-6215	ATMOS GAS	150.23	160.48	111.65	(48.83)	1,400.00	612.13	787.87
	TOTAL ADMINISTRATIVE COST	821.66	3,260.48	3,397.37	136.89	21,364.00	7,283.35	14,080.65
<u>OPERATING</u>								
10-20-6410	OFFICE SUPPLIES	35.98	0.00	68.93	68.93	2,000.00	233.94	1,766.06
10-20-6411	COPIES/PRINTING/FORMS	2.90	18.01	26.63	8.62	100.00	61.68	38.32
10-20-6412	POSTAGE, FREIGHT & DELIVERY	14.08	80.35	20.06	(60.29)	1,000.00	135.97	864.03
10-20-6413	IT SYSTEM SUPPORT EXTRACO	350.15	361.05	362.09	1.04	4,400.00	1,839.68	2,560.32
10-20-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-20-6415	COMPUTER/SOFTWARE	567.71	3,513.17	0.00	(3,513.17)	5,134.00	5,613.11	(479.11)
10-20-6417	OFFICE EQUIPMENT FURNITURE #19	0.00	0.00	159.58	159.58	500.00	349.57	150.43
10-20-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	390.99	559.01
10-20-6419	CELL PHONES	469.32	376.80	415.32	38.52	5,650.00	1,982.18	3,667.82
10-20-6420	INTERNET SERVICES	150.77	150.78	150.78	0.00	2,000.00	753.90	1,246.10
10-20-6421	ELEC-BUILDING #20	87.32	0.00	151.36	151.36	2,000.00	1,101.73	898.27
10-20-6422	OFFICE MACHINES LEASE	146.10	32.17	32.16	(0.01)	850.00	268.34	581.66
10-20-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	25.00	0.00	25.00
10-20-6427	SOCIAL PLATFORMS	32.68	28.33	21.36	(6.97)	400.00	187.58	212.42
10-20-6428	PUBLIC RELATIONS	0.00	808.24	0.00	(808.24)	1,000.00	1,034.48	(34.48)
	TOTAL OPERATING	1,950.92	5,446.91	1,486.28	(3,960.63)	27,909.00	13,953.15	13,955.85
<u>BUILDING MAIN.</u>								
10-20-6517	JANITORIAL #21	0.00	0.00	239.73	239.73	1,000.00	403.80	596.20
10-20-6518	BUILDING MAIN. & REPAIR #22	317.13	20.97	4,423.90	4,402.93	3,500.00	4,714.82	(1,214.82)
10-20-6519	PROPERTY-LIABILITY INSURANCE	458.34	2,927.84	0.00	(2,927.84)	13,000.00	5,855.67	7,144.33
	TOTAL BUILDING MAIN.	775.47	2,948.81	4,663.63	1,714.82	17,500.00	10,974.29	6,525.71
<u>VEHICLES AND OTHER EXP.</u>								
10-20-6600	VEHICLES MAINTENANCE/REPAIR	2,078.38	1,002.67	798.43	(204.24)	18,000.00	14,912.52	3,087.48
10-20-6602	FUEL	1,261.88	706.43	608.30	(98.13)	25,000.00	3,685.21	21,314.79
10-20-6603	MINOR EQUIP, SUPPLIES & REPAIR	0.00	0.00	69.46	69.46	500.00	451.46	48.54
10-20-6605	POLICE VEHICLE EQUIPMENT	0.00	0.00	43.80	43.80	5,000.00	1,595.06	3,404.94
	TOTAL VEHICLES AND OTHER EXP.	3,340.26	1,709.10	1,519.99	(189.11)	48,500.00	20,644.25	27,855.75
<u>DEPARTMENTAL EXPENSES</u>								
10-20-6700	RADIO CONNECTION-WACO	375.00	375.00	375.00	0.00	4,500.00	1,875.00	2,625.00
10-20-6701	EQUIPMENT MAIN. & REPAIR	0.00	0.00	0.00	0.00	500.00	322.00	178.00
10-20-6703	BODY ARMOR	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
10-20-6705	GUNS AND GUN SUPPLIES #23	0.00	0.00	495.14	495.14	1,000.00	495.14	504.86
10-20-6706	DUTY GEAR	120.95	0.00	0.00	0.00	3,000.00	0.00	3,000.00
10-20-6708	COP SYNC	0.00	0.00	0.00	0.00	4,500.00	4,130.00	370.00
10-20-6709	K-9 EXPENSES	0.00	0.00	0.00	0.00	2,000.00	122.18	1,877.82
	TOTAL DEPARTMENTAL EXPENSES	495.95	375.00	870.14	495.14	18,500.00	6,944.32	11,555.68

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>MISCELLANEOUS</u>								
10-20-6916	TREASURY ASSET FORFEITURE PURC	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
TOTAL POLICE DEPT								
		30,602.09	33,985.59	32,916.14	(1,069.45)	589,122.00	184,711.66	404,410.34
COMMUNITY DEVELOPMENT =====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-21-6001	HOURLY	2,817.54	3,016.93	2,731.04	(285.89)	43,112.00	18,322.19	24,789.81
10-21-6003	OVERTIME	0.00	0.00	5.18	5.18	1,000.00	5.18	994.82
10-21-6004	MEDICARE	39.28	39.76	35.86	(3.90)	626.00	247.70	378.30
10-21-6006	HEALTH INSURANCE	513.52	604.40	604.40	0.00	7,742.00	3,352.08	4,389.92
10-21-6007	DENTAL INSURANCE	18.48	11.72	18.18	6.46	352.00	99.93	252.07
10-21-6008	TMRS	213.57	245.27	222.44	(22.83)	3,505.00	1,420.90	2,084.10
10-21-6014	EFT/ACH FEE	11.58	11.67	11.50	(0.17)	160.00	72.33	87.67
	TOTAL OFFICE PERSONNEL-SUPPORT	3,613.97	3,929.75	3,628.60	(301.15)	56,497.00	23,520.31	32,976.69
<u>TRAVEL TRAINING UNIFORMS</u>								
10-21-6102	TRAINING	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00
	TOTAL TRAVEL TRAINING UNIFORMS	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00
<u>ADMINISTRATIVE COST</u>								
10-21-6202	ATTORNEY FEES	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
10-21-6205	AUDIT #24	671.43	3,100.00	3,285.71	185.71	7,464.00	6,385.71	1,078.29
10-21-6207	MEMBERSHIP DUES	27.50	0.00	27.50	27.50	250.00	27.50	222.50
10-21-6210	ANIMAL CONTROL #25	0.00	1,608.99	1,097.20	(511.79)	5,000.00	4,666.20	333.80
	TOTAL ADMINISTRATIVE COST	698.93	4,708.99	4,410.41	(298.58)	17,714.00	11,079.41	6,634.59
<u>OPERATING</u>								
10-21-6410	OFFICE SUPPLIES	25.99	20.43	55.23	34.80	500.00	109.67	390.33
10-21-6411	COPIES/PRINTING	13.23	18.47	24.55	6.08	250.00	63.59	186.41
10-21-6412	POSTAGE, FREIGHT & DELIVERY	10.82	10.00	20.50	10.50	600.00	43.04	556.96
10-21-6413	IT SYSTEM SUPPORT EXTRACO	350.14	361.05	362.09	1.04	4,400.00	1,784.69	2,615.31
10-21-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-21-6415	COMPUTER/SOFTWARE	0.00	3,513.16	0.00	(3,513.16)	5,134.00	3,513.16	1,620.84
10-21-6418	TELEPHONE SERVICES	93.92	78.01	78.01	0.00	950.00	390.99	559.01
10-21-6419	CELL PHONES/VEHICLE TRACKING	83.94	43.72	43.71	(0.01)	1,100.00	218.58	881.42
10-21-6420	INTERNET SERVICES	30.15	30.16	30.15	(0.01)	400.00	150.77	249.23
10-21-6421	ELEC-BUILDING #26	219.93	0.00	170.13	170.13	2,000.00	674.11	1,325.89
10-21-6422	OFFICE MACHINES LEASE	146.10	32.17	32.17	0.00	850.00	268.34	581.66
10-21-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
10-21-6427	SOCIAL PLATFORMS	32.67	28.33	21.36	(6.97)	400.00	187.57	212.43
	TOTAL OPERATING	1,006.89	4,135.50	837.90	(3,297.60)	18,494.00	7,404.51	11,089.49
<u>BUILDING MAIN.</u>								
10-21-6517	JANITORIAL	65.00	16.18	0.00	(16.18)	600.00	102.44	497.56
10-21-6518	BUILDING MAIN. & REPAIR	0.00	0.00	0.00	0.00	500.00	15.30	484.70

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
10-21-6519	PROPERTY-LIABILITY INSURANCE	458.33	2,927.84	0.00	(2,927.84)	13,000.00	5,855.67	7,144.33
	TOTAL BUILDING MAIN.	523.33	2,944.02	0.00	(2,944.02)	14,100.00	5,973.41	8,126.59
<u>VEHICLES AND OTHER EXP.</u>								
10-21-6600	VEHICLES MAINTENANCE/REPAIR	9.50	0.00	0.00	0.00	500.00	0.00	500.00
10-21-6602	FUEL	106.12	98.45	87.55	(10.90)	1,500.00	489.31	1,010.69
10-21-6603	MINOR EQUIPMENT &SUPPLIES	0.00	0.00	0.00	0.00	100.00	0.00	100.00
10-21-6606	CLEAN UP	0.00	0.00	0.00	0.00	500.00	0.00	500.00
	TOTAL VEHICLES AND OTHER EXP.	115.62	98.45	87.55	(10.90)	2,600.00	489.31	2,110.69
	TOTAL COMMUNITY DEVELOPMENT	5,958.74	15,816.71	8,964.46	(6,852.25)	112,905.00	48,466.95	64,438.05
MAINTENANCE								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-30-6001	HOURLY	6,652.24	5,084.59	4,634.01	(450.58)	64,666.00	26,981.23	37,684.77
10-30-6003	OVERTIME	226.45	434.84	88.58	(346.26)	2,500.00	852.48	1,647.52
10-30-6004	MEDICARE	87.62	66.81	55.26	(11.55)	938.00	339.64	598.36
10-30-6006	HEALTH INSURANCE	1,948.22	1,588.89	1,586.40	(2.49)	20,000.00	7,932.44	12,067.56
10-30-6007	DENTAL INSURANCE	59.57	43.53	43.43	(0.10)	600.00	217.42	382.58
10-30-6008	TMRs	521.39	448.74	383.96	(64.78)	5,258.00	2,166.16	3,091.84
10-30-6014	EFT/ACH FEE	11.58	11.67	11.50	(0.17)	160.00	84.84	75.16
	TOTAL OFFICE PERSONNEL-SUPPORT	9,507.07	7,679.07	6,803.14	(875.93)	94,122.00	38,574.21	55,547.79
<u>TRAVEL TRAINING UNIFORMS</u>								
10-30-6102	TRAINING	0.00	0.00	0.00	0.00	7,000.00	0.00	7,000.00
10-30-6107	UNIFORMS	0.00	269.94	0.00	(269.94)	750.00	339.95	410.05
	TOTAL TRAVEL TRAINING UNIFORMS	0.00	269.94	0.00	(269.94)	7,750.00	339.95	7,410.05
<u>ADMINISTRATIVE COST</u>								
10-30-6205	AUDIT #27	671.43	3,100.00	3,285.71	185.71	7,464.00	6,385.71	1,078.29
10-30-6207	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	100.00	0.00	100.00
	TOTAL ADMINISTRATIVE COST	671.43	3,100.00	3,285.71	185.71	7,564.00	6,385.71	1,178.29
<u>OPERATING</u>								
10-30-6410	OFFICE SUPPLIES	0.00	13.51	14.40	0.89	50.00	126.93	(76.93)
10-30-6411	COPIES/PRINTING	0.00	18.47	24.55	6.08	250.00	63.59	186.41
10-30-6413	IT SYSTEM SUPPORT EXTRACO	350.14	361.05	362.09	1.04	4,400.00	1,784.68	2,615.32
10-30-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-30-6415	COMPUTER/SOFTWARE	0.00	3,513.16	0.00	(3,513.16)	5,134.00	3,513.16	1,620.84
10-30-6418	TELEPHONE SERVICES	0.00	78.01	78.01	0.00	950.00	390.98	559.02
10-30-6419	CELL PHONES/VEHICLE TRACKING	124.18	118.14	118.14	0.00	1,500.00	590.73	909.27
10-30-6420	INTERNET	19.00	19.00	18.99	(0.01)	228.00	94.97	133.03
10-30-6421	ELEC-BUILDING#28	215.63	0.00	184.61	184.61	2,000.00	662.29	1,337.71
10-30-6422	OFFICE MACHINES LEASE	0.00	32.17	32.17	0.00	850.00	268.34	581.66
10-30-6426	ROLL OFF EXPENSE	0.00	0.00	0.00	0.00	3,300.00	482.50	2,817.50
10-30-6427	SOCIAL PLATFORMS	32.67	28.33	21.36	(6.97)	400.00	187.58	212.42
	TOTAL OPERATING	741.62	4,181.84	854.32	(3,327.52)	20,962.00	8,165.75	12,796.25

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>BUILDING MAIN.</u>								
10-30-6517	JANITORIAL	0.00	0.00	0.00	0.00	600.00	67.99	532.01
10-30-6518	BUILDING MAIN. & REPAIR	31.91	0.00	0.00	0.00	300.00	121.97	178.03
10-30-6519	PROPERTY-LIABILITY INSURANCE	<u>458.33</u>	<u>2,927.83</u>	<u>0.00</u>	<u>(2,927.83)</u>	<u>13,000.00</u>	<u>5,855.66</u>	<u>7,144.34</u>
	TOTAL BUILDING MAIN.	490.24	2,927.83	0.00	(2,927.83)	13,900.00	6,045.62	7,854.38
<u>VEHICLES AND OTHER EXP.</u>								
10-30-6600	VEHICLES MAINTENANCE/REPAIR #29	206.00	1,020.80	725.85	(294.95)	4,000.00	3,699.27	300.73
10-30-6602	FUEL	467.81	922.30	615.03	(307.27)	8,000.00	3,409.92	4,590.08
10-30-6603	TOOLS & EQUIPMENT	0.00	19.98	151.97	131.99	2,000.00	1,771.75	228.25
10-30-6604	EQUIPMENT LEASE	0.00	0.00	0.00	0.00	500.00	527.57	(27.57)
10-30-6605	EQUIPMENT MAIN. & REPAIR	0.00	0.00	32.48	32.48	2,000.00	297.52	1,702.48
10-30-6606	MOWING/TREE TRIMMING EXPENSE	0.00	0.00	71.93	71.93	7,000.00	101.89	6,898.11
10-30-6610	FLOOD CULVERT CLEAN OUT	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00
10-30-6611	BRIDGE REPAIRS/PARKING LOTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>
	TOTAL VEHICLES AND OTHER EXP.	673.81	1,963.08	1,597.26	(365.82)	27,500.00	9,807.92	17,692.08
<u>MISCELLANEOUS</u>								
10-30-6914	FIXED ASSET PURCHASE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>65,000.00</u>	<u>51,164.55</u>	<u>13,835.45</u>
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	65,000.00	51,164.55	13,835.45
	TOTAL MAINTENANCE	12,084.17	20,121.76	12,540.43	(7,581.33)	236,798.00	120,483.71	116,314.29
COURT =====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-40-6000	SALARIES	2,519.26	2,594.84	2,594.84	0.00	33,733.00	14,271.62	19,461.38
10-40-6001	HOURLY	3,606.78	3,164.64	3,106.66	(57.98)	43,156.00	16,113.05	27,042.95
10-40-6003	OVERTIME	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-40-6004	MEDICARE	88.26	83.22	82.38	(0.84)	1,115.00	439.41	675.59
10-40-6006	HEALTH INSURANCE	735.98	750.70	750.70	0.00	7,742.00	2,463.18	5,278.82
10-40-6007	DENTAL INSURANCE	31.88	34.04	34.04	0.00	352.00	82.42	269.58
10-40-6008	TMRS	273.40	257.28	252.57	(4.71)	3,509.00	1,255.85	2,253.15
10-40-6009	SOCIAL SECURITY	156.20	160.88	160.88	0.00	2,092.00	884.84	1,207.16
10-40-6014	EFT/ACH FEE	<u>11.58</u>	<u>11.67</u>	<u>11.50</u>	<u>(0.17)</u>	<u>160.00</u>	<u>72.33</u>	<u>87.67</u>
	TOTAL OFFICE PERSONNEL-SUPPORT	7,423.34	7,057.27	6,993.57	(63.70)	92,859.00	35,582.70	57,276.30
<u>TRAVEL TRAINING UNIFORMS</u>								
10-40-6102	TRAINING #30	0.00	575.00	214.11	(360.89)	750.00	789.11	(39.11)
10-40-6104	MILEAGE & VEHICLE REIMBURSE	114.38	114.38	118.47	4.09	1,600.00	347.23	1,252.77
10-40-6107	UNIFORMS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>	<u>100.00</u>
	TOTAL TRAVEL TRAINING UNIFORMS	114.38	689.38	332.58	(356.80)	2,450.00	1,136.34	1,313.66
<u>ADMINISTRATIVE COST</u>								
10-40-6202	ATTORNEY FEES #31	0.00	0.00	1,974.00	1,974.00	15,000.00	4,410.50	10,589.50
10-40-6205	AUDIT #32	671.43	3,100.00	3,285.71	185.71	7,464.00	6,385.71	1,078.29
10-40-6207	MEMBERSHIP DUES #33	<u>27.50</u>	<u>195.00</u>	<u>92.50</u>	<u>(102.50)</u>	<u>350.00</u>	<u>287.50</u>	<u>62.50</u>
	TOTAL ADMINISTRATIVE COST	698.93	3,295.00	5,352.21	2,057.21	22,814.00	11,083.71	11,730.29

PROFIT/ (LOSS)

		PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
ACCT NO#	ACCOUNT NAME							
<u>OPERATING</u>								
10-40-6410	OFFICE SUPPLIES	105.46	123.56	112.13 (	11.43)	2,500.00	398.00	2,102.00
10-40-6411	COPIES/PRINTING	13.23	18.48	24.55	6.07	250.00	63.60	186.40
10-40-6412	POSTAGE, FREIGHT & DELIVERY	86.36	10.00	54.50	44.50	1,200.00	438.41	761.59
10-40-6413	IT SYSTEM SUPPORT EXTRACO	0.00	361.05	362.09	1.04	4,400.00	1,784.68	2,615.32
10-40-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
10-40-6415	COMPUTER/SOFTWARE	0.00	3,513.17	0.00 (	3,513.17)	5,134.00	3,608.78	1,525.22
10-40-6417	OFFICE EQUIPMENT FURNITURE	0.00	0.00	0.00	0.00	100.00	0.00	100.00
10-40-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	390.98	559.02
10-40-6420	INTERNET SERVICES	30.15	30.15	30.16	0.01	500.00	150.78	349.22
10-40-6421	ELEC-BUILDING #34	219.93	0.00	170.13	170.13	2,000.00	674.12	1,325.88
10-40-6422	OFFICE MACHINES LEASE	146.10	32.16	32.17	0.01	850.00	268.34	581.66
10-40-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
10-40-6427	SOCIAL PLATFORMS	32.67	28.33	21.36 (	6.97)	400.00	187.57	212.43
TOTAL OPERATING		727.81	4,194.91	885.10 (	3,309.81)	20,194.00	7,965.26	12,228.74
<u>BUILDING MAIN.</u>								
10-40-6517	JANITORIAL	65.00	16.18	0.00 (	16.18)	600.00	102.44	497.56
10-40-6518	BUILDING MAIN. & REPAIR	3.19	0.00	0.00	0.00	400.00	34.62	365.38
10-40-6519	PROPERTY-LIABILITY INSURANCE	458.33	2,927.83	0.00 (	2,927.83)	13,000.00	5,855.66	7,144.34
TOTAL BUILDING MAIN.		526.52	2,944.01	0.00 (	2,944.01)	14,000.00	5,992.72	8,007.28
<u>DEPARTMENTAL EXPENSES</u>								
10-40-6700	MUNICIPAL COURT COLLECTION COST	3,531.87	3,443.07	2,855.61 (	587.46)	45,000.00	12,144.46	32,855.54
10-40-6701	COURT TECH. EXPENSE #35	350.14	0.00	1,830.08	1,830.08	3,500.00	3,282.08	217.92
10-40-6702	COURT SECURITY EXPENSE	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
10-40-6705	CHILD SAFETY EXPENSE	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
TOTAL DEPARTMENTAL EXPENSES		3,882.01	3,443.07	4,685.69	1,242.62	51,500.00	15,426.54	36,073.46
TOTAL COURT		13,372.99	21,623.64	18,249.15 (	3,374.49)	203,817.00	77,187.27	126,629.73
TOTAL EXPENDITURES		83,406.53	110,226.41	95,097.99 (	15,128.42)	2,235,703.00	624,230.61	1,611,472.39
PROFIT/(LOSS)		81,754.65	86,399.13	60,764.25 (	25,634.88)	0.00	100,272.15 (	100,272.15)

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
REVENUES								
=====								
<u>FEES</u>								
50-00-5000	WATER SALES	137,721.40	165,265.98	124,938.32 (	40,327.66)	1,900,000.00	754,307.24	1,145,692.76
50-00-5010	TAP FEES	13,750.00	5,500.00	5,500.00	0.00	100,000.00	35,750.00	64,250.00
50-00-5020	CONNECTION FEES	240.00	270.00	330.00	60.00	4,000.00	1,320.00	2,680.00
50-00-5030	RE-CONNECT FEE	780.00	480.00	870.00	390.00	4,500.00	2,280.00	2,220.00
50-00-5031	LATE FEES	2,340.00	3,390.00	3,330.00 (	60.00)	35,000.00	14,400.00	20,600.00
50-00-5032	CSI-CUS SERV FEES	75.00	150.00	225.00	75.00	1,000.00	1,050.00 (	50.00)
50-00-5040	RETURNED CHECK FEE	30.00	0.00	0.00	0.00	700.00	120.00	580.00
50-00-5050	VFD DONATIONS	129.00	124.00	124.00	0.00	1,500.00	620.00	880.00
50-00-5055	UTILITY RELIEF FUND DONATIONS	0.00	1,362.50	0.00 (	1,362.50)	250.00	1,362.50 (	1,112.50)
50-00-5060	FIXED ASSET SALES	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
50-00-5070	INSURANCE CLAIMS INCOME	0.00	0.00	0.00	0.00	500.00	0.00	500.00
50-00-5080	MISC. INCOME	0.00	1,294.64	0.00 (	1,294.64)	1,000.00	1,294.64 (	294.64)
50-00-5090	GARBAGE REVENUE	12,313.44	13,423.23	13,513.76	90.53	164,000.00	67,482.34	96,517.66
50-00-5095	TRANSFERS IN	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>579,269.00</u>	<u>0.00</u>	<u>579,269.00</u>
	TOTAL FEES	167,378.84	191,260.35	148,831.08 (	42,429.27)	2,796,719.00	879,986.72	1,916,732.28
<u>TAXES</u>								
50-00-5102	EFT-ACH FEE	<u>214.50</u>	<u>254.15</u>	<u>253.50 (</u>	<u>0.65)</u>	<u>2,600.00</u>	<u>1,236.95</u>	<u>1,363.05</u>
	TOTAL TAXES	214.50	254.15	253.50 (	0.65)	2,600.00	1,236.95	1,363.05
<u>OTHER FINANCING SOURCES</u>								
50-00-5902	INTEREST INCOME	<u>5,241.45</u>	<u>3,328.90</u>	<u>2,737.84 (</u>	<u>591.06)</u>	<u>66,000.00</u>	<u>18,745.96</u>	<u>47,254.04</u>
	TOTAL OTHER FINANCING SOURCES	5,241.45	3,328.90	2,737.84 (	591.06)	66,000.00	18,745.96	47,254.04
TOTAL REVENUES		172,834.79	194,843.40	151,822.42 (	43,020.98)	2,865,319.00	899,969.63	1,965,349.37
EXPENDITURES								
=====								
WATER DEPT								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
50-00-6000	SALARIES	3,294.46	13,096.56	13,096.33 (	0.23)	157,173.00	62,307.95	94,865.05
50-00-6001	HOURLY	14,958.34	20,247.43	16,774.41 (	3,473.02)	235,321.00	111,796.30	123,524.70
50-00-6002	HOURLY-PART TIME	0.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
50-00-6003	OVERTIME	3,461.17	5,094.83	2,245.42 (	2,849.41)	30,000.00	17,195.89	12,804.11
50-00-6004	MEDICARE	302.46	548.98	451.42 (	97.56)	5,909.00	2,729.62	3,179.38
50-00-6005	ON CALL/MEETING PAY	270.00	470.00	470.00	0.00	6,040.00	2,480.00	3,560.00
50-00-6006	HEALTH INSURANCE #1	4,094.22	4,909.10	5,788.06	878.96	76,510.00	25,635.88	50,874.12
50-00-6007	DENTAL INSURANCE #1	141.87	177.29	216.56	39.27	2,900.00	999.42	1,900.58
50-00-6008	TMRS	1,666.38	3,163.29	2,649.26 (	514.03)	31,910.00	15,081.65	16,828.35
50-00-6009	SOCIAL SECURITY	0.00	0.00	0.00	0.00	930.00	0.00	930.00
50-00-6014	EFT/ACH FEE	<u>11.58</u>	<u>11.67</u>	<u>11.50 (</u>	<u>0.17)</u>	<u>160.00</u>	<u>72.34</u>	<u>87.66</u>
	TOTAL OFFICE PERSONNEL-SUPPORT	28,200.48	47,719.15	41,702.96 (	6,016.19)	561,853.00	238,299.05	323,553.95

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>TRAVEL TRAINING UNIFORMS</u>								
50-00-6100	CONTRACT SERVICES& TEMP	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
50-00-6102	TRAINING	0.00	0.00	0.00	0.00	4,500.00	197.11	4,302.89
50-00-6104	MILEAGE & VEHICLE REIMBURSE	39.06	0.00	0.00	0.00	250.00	0.00	250.00
50-00-6106	DRUG TESTING/PHYSICAL	0.00	0.00	0.00	0.00	100.00	50.00	50.00
50-00-6107	UNIFORMS #2	0.00	269.94	99.99 (	169.95)	1,500.00	609.86	890.14
50-00-6160	MISC EXPENSE WATER	0.00	30.00	0.00 (	30.00)	2,500.00	46.06	2,453.94
	TOTAL TRAVEL TRAINING UNIFORMS	39.06	299.94	99.99 (	199.95)	13,850.00	903.03	12,946.97
<u>ADMINISTRATIVE COST</u>								
50-00-6202	ATTORNEY FEES #3	0.00	7,027.50	7,590.50	563.00	50,000.00	44,034.06	5,965.94
50-00-6203	ENGINEERING	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
50-00-6204	CONSULTING #4	231.65	0.00	485.58	485.58	5,000.00	1,474.51	3,525.49
50-00-6205	AUDIT #5	671.43	3,100.00	3,285.72	185.72	7,464.00	6,385.72	1,078.28
50-00-6207	MEMBERSHIPS & LICENSES	27.50	0.00	27.50	27.50	5,200.00	52.50	5,147.50
	TOTAL ADMINISTRATIVE COST	930.58	10,127.50	11,389.30	1,261.80	72,664.00	51,946.79	20,717.21
<u>OPERATING</u>								
50-00-6410	OFFICE SUPPLIES	85.26	20.43	81.11	60.68	5,000.00	184.14	4,815.86
50-00-6411	COPIES/PRINTING	13.24	18.49	24.55	6.06	250.00	63.61	186.39
50-00-6412	POSTAGE, FREIGHT & DELIVERY	1,824.08	2,977.76	1,476.38 (	1,501.38)	18,000.00	9,051.41	8,948.59
50-00-6413	IT SYSTEM SUPPORT EXTRACO	350.14	361.05	362.10	1.05	4,400.00	1,839.69	2,560.31
50-00-6414	IT SYSTEM SUPPORT TYLER	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
50-00-6415	COMPUTER/SOFTWARE	0.00	3,513.17	0.00 (	3,513.17)	5,134.00	3,608.80	1,525.20
50-00-6416	ADVERTISING & LEGAL NOTICES	617.22	0.00	0.00	0.00	1,500.00	0.00	1,500.00
50-00-6417	OFFICE EQUIPMENT FURNITURE	0.00	0.00	0.00	0.00	0.00	129.99 (	129.99)
50-00-6418	TELEPHONE SERVICES	93.91	78.01	78.01	0.00	950.00	390.98	559.02
50-00-6419	CELL PHONES/VEHICLE TRACKING	242.63	267.75	267.76	0.01	3,000.00	1,321.51	1,678.49
50-00-6420	INTERNET SERVICES	49.15	49.14	49.16	0.02	700.00	245.76	454.24
50-00-6421	ELEC-BUILDING #6	219.94	0.00	170.13	170.13	2,100.00	674.11	1,425.89
50-00-6422	OFFICE MACHINES LEASE	146.10	32.16	32.17	0.01	850.00	268.34	581.66
50-00-6423	ELECTRICITY(HUDSON) #7	215.63	0.00	184.61	184.61	2,100.00	662.29	1,437.71
50-00-6425	OFFICE MACHINES-PROPERTY TAX	0.00	0.00	0.00	0.00	10.00	0.00	10.00
50-00-6427	SOCIAL PLATFORMS	32.68	28.34	21.37 (	6.97)	400.00	187.61	212.39
	TOTAL OPERATING	3,889.98	7,346.30	2,747.35 (	4,598.95)	46,294.00	18,628.24	27,665.76
<u>BUILDING MAIN.</u>								
50-00-6517	JANITORIAL	65.00	16.17	0.00 (	16.17)	600.00	118.42	481.58
50-00-6518	BUILDING MAIN. & REPAIR	35.12	0.00	0.00	0.00	1,000.00	139.69	860.31
50-00-6519	PROPERTY-LIABILITY INSURANCE	458.34	2,927.83	0.00 (	2,927.83)	13,000.00	5,855.67	7,144.33
	TOTAL BUILDING MAIN.	558.46	2,944.00	0.00 (	2,944.00)	14,600.00	6,113.78	8,486.22
<u>VEHICLES AND OTHER EXP.</u>								
50-00-6600	VEHICLES MAINTENANCE/REPAIR	28.76	1,496.43	161.87 (	1,334.56)	15,000.00	6,664.86	8,335.14
50-00-6601	CHEMICAL PURCHASES	2,800.00	1,840.00	1,840.00	0.00	20,000.00	8,810.00	11,190.00
50-00-6602	FUEL	1,344.80	1,739.62	1,264.19 (	475.43)	25,000.00	7,164.22	17,835.78
50-00-6603	MINOR EQUIPMENT &SUPPLIES	450.00	0.00	97.45	97.45	2,000.00	439.53	1,560.47
50-00-6604	EQUIPMENT LEASE	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
50-00-6605	EQUIPMENT MAIN. & REPAIR #8	129.68	0.00	633.40	633.40	5,000.00	4,851.54	148.46
50-00-6608	VEHICLE & EQUIPMENT PURCHASES	0.00	900.00	0.00 (	900.00)	1,000.00	900.00	100.00

ACCT NO#	ACCOUNT NAME	PRIOR YEAR	CURRENT YEAR	CURRENT YEAR	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
		FEBRUARY	JANUARY	FEBRUARY				
		ACTIVITY	ACTIVITY	ACTIVITY				
50-00-6609	STORAGE TANK CLEANING AND MAIN	0.00	0.00	0.00	0.00	238,433.00	0.00	238,433.00
	TOTAL VEHICLES AND OTHER EXP.	4,753.24	5,976.05	3,996.91	(1,979.14)	307,433.00	28,830.15	278,602.85
OTHER EXPENSES								
50-00-6682	COMPREHENSIVE WATER PROJECTS#9	0.00	86,985.35	41,785.70	(45,199.65)	155,000.00	301,435.92	(146,435.92)
50-00-6683	PROJECTS & PLANNING#10	8,114.00	0.00	8,280.50	8,280.50	25,000.00	14,337.50	10,662.50
	TOTAL OTHER EXPENSES	8,114.00	86,985.35	50,066.20	(36,919.15)	180,000.00	315,773.42	(135,773.42)
DEPARTMENTAL EXPENSES								
50-00-6700	WATER PURCHASES	41,013.00	46,210.50	46,210.50	0.00	650,000.00	231,052.50	418,947.50
50-00-6701	SOUTHERN TRINITY CONSERV. DIST	318.33	279.65	358.76	79.11	4,000.00	1,300.80	2,699.20
50-00-6702	ELC-H.O.T UTILITIES WELLS	6,405.00	7,814.00	8,912.00	1,098.00	85,000.00	33,729.86	51,270.14
50-00-6703	FITTINGS AND SUPPLIES#11	6,518.29	10,985.47	14,589.02	3,603.55	100,000.00	54,604.81	45,395.19
50-00-6705	METERS EXPENSE#12	2,549.29	3,329.04	6,473.68	3,144.64	22,000.00	13,649.20	8,350.80
50-00-6706	TANK YEARLY INSPECTIONS	0.00	0.00	0.00	0.00	4,000.00	825.00	3,175.00
50-00-6708	REPAIRS WELLS/PUMP HOUSE FO#13	150.00	9,628.95	2,157.70	(7,471.25)	150,000.00	18,551.37	131,448.63
50-00-6710	ALERT SYSTEM-WELL/PUMP STATION	299.40	0.00	0.00	0.00	3,500.00	299.40	3,200.60
50-00-6711	EFT/ACH WATER BILLS	190.00	208.00	211.50	3.50	2,300.00	1,033.00	1,267.00
50-00-6712	TCEQ WATER TIER II PERMIT	51.38	0.00	51.38	51.38	51.00	51.38	(0.38)
50-00-6713	TCEQ PUBLIC WATER SYSTEM PERMI	0.00	0.00	0.00	0.00	4,711.00	4,711.35	(0.35)
50-00-6714	METER SOFTWARE	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
50-00-6715	GARBAGE PICK UP	11,757.47	12,931.76	13,014.89	83.13	150,000.00	63,341.99	86,658.01
50-00-6716	WATER SAMPLE TEST	1,074.00	844.79	727.43	(117.36)	10,000.00	3,208.00	6,792.00
50-00-6717	ELEC-WELLS#14	6,017.67	0.00	5,691.08	5,691.08	85,000.00	30,667.16	54,332.84
50-00-6718	TOOLS	149.94	63.97	0.00	(63.97)	5,000.00	1,211.74	3,788.26
50-00-6780	BAD DEBT	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
	TOTAL DEPARTMENTAL EXPENSES	76,493.77	92,296.13	98,397.94	6,101.81	1,281,562.00	458,237.56	823,324.44
MISCELLANEOUS								
50-00-6811	MVBA COLLECTIONS FEE	0.00	0.00	26.85	26.85	500.00	26.85	473.15
50-00-6813	EASEMENT RECORDINGS	114.00	19.00	0.00	(19.00)	500.00	153.00	347.00
50-00-6815	DONATIONS TO VOL. FIRE DEPT	136.00	122.00	0.00	(122.00)	1,500.00	508.00	992.00
50-00-6816	UTILITY BILL RELIEF EXPENSE	0.00	0.00	0.00	0.00	250.00	0.00	250.00
50-00-6900	PRINCIPAL PAYMENT DEBT	103,285.11	0.00	0.00	0.00	270,000.00	0.00	270,000.00
50-00-6901	INTEREST PAYMENT DEBT	2,901.20	0.00	0.00	0.00	39,313.00	0.00	39,313.00
50-00-6914	FIXED ASSET PURCHASES	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00
	TOTAL MISCELLANEOUS	106,436.31	141.00	26.85	(114.15)	387,063.00	687.85	386,375.15
TOTAL WATER DEPT								
		229,415.88	253,835.42	208,427.50	(45,407.92)	2,865,319.00	1,119,419.87	1,745,899.13
TOTAL EXPENDITURES								
		229,415.88	253,835.42	208,427.50	(45,407.92)	2,865,319.00	1,119,419.87	1,745,899.13
PROFIT/(LOSS)								
		(56,581.09)	(58,992.02)	(56,605.08)	2,386.94	0.0		

CITY OF BRUCEVILLE-EDDY
REVENUES & DISBURSEMENTS
AS OF: FEBRUARY 28TH, 2026

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
REVENUES								
=====								
<u>FEES</u>								
51-00-5000	USDA FUND INCOME #1	1,482,000.00	337,973.49	22,945.35	(315,028.14)	4,500,000.00	1,399,633.13	3,100,366.87
51-00-5001	SEWER SALES	0.00	0.00	0.00	0.00	374,158.00	0.00	374,158.00
51-00-5095	TRANSFERS IN	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>83,157.00</u>	<u>0.00</u>	<u>83,157.00</u>
	TOTAL FEES	1,482,000.00	337,973.49	22,945.35	(315,028.14)	4,957,315.00	1,399,633.13	3,557,681.87
<u>TAXES</u>								
=====								
TOTAL REVENUES								
		1,482,000.00	337,973.49	22,945.35	(315,028.14)	4,957,315.00	1,399,633.13	3,557,681.87
EXPENDITURES								
=====								
SEWER DEPT								
=====								
<u>OFFICE PERSONNEL-SUPPORT</u>								
51-00-6001	HOURLY	0.00	3,763.22	4,020.80	257.58	48,119.00	15,825.62	32,293.38
51-00-6003	OVERTIME	0.00	0.00	0.00	0.00	1,000.00	1,036.75	(36.75)
51-00-6004	MEDICARE	0.00	45.24	48.31	3.07	698.00	225.18	472.82
51-00-6006	HEALTH INSURANCE	0.00	1,120.16	1,199.30	79.14	7,742.00	2,319.46	5,422.54
51-00-6007	DENTAL INSURANCE	0.00	25.72	27.55	1.83	351.00	53.27	297.73
51-00-6008	TMRS	<u>0.00</u>	<u>305.95</u>	<u>326.90</u>	<u>20.95</u>	<u>6,092.00</u>	<u>1,320.99</u>	<u>4,771.01</u>
	TOTAL OFFICE PERSONNEL-SUPPORT	0.00	5,260.29	5,622.86	362.57	64,002.00	20,781.27	43,220.73
<u>TRAVEL TRAINING UNIFORMS</u>								
51-00-6102	TRAINING	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
51-00-6160	MISC EXPENSE SEWER	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,163.00</u>	<u>(163.00)</u>
	TOTAL TRAVEL TRAINING UNIFORMS	0.00	0.00	0.00	0.00	3,000.00	2,163.00	837.00
<u>ADMINISTRATIVE COST</u>								
51-00-6202	ATTORNEY FEES #2	6,387.00	0.00	3,906.50	3,906.50	25,000.00	6,504.00	18,496.00
51-00-6203	ENGINEERING #3	13,635.00	0.00	2,100.00	2,100.00	109,650.00	71,902.50	37,747.50
51-00-6204	CONSULTING	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
51-00-6205	AUDIT #4	671.42	3,100.00	3,285.71	185.71	7,464.00	6,385.71	1,078.29
51-00-6207	MEMBERSHIPS & LICENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
	TOTAL ADMINISTRATIVE COST	20,693.42	3,100.00	9,292.21	6,192.21	147,614.00	84,792.21	62,821.79
<u>OPERATING</u>								
51-00-6410	OFFICE SUPPLIES	25.99	0.00	0.00	0.00	500.00	0.00	500.00
51-00-6411	COPIES/PRINTING	0.00	0.00	0.00	0.00	500.00	0.00	500.00
51-00-6412	POSTAGE, FREIGHT & DELIVERY	2.07	0.00	0.00	0.00	500.00	0.00	500.00
51-00-6416	ADVERTISING & LEGAL NOTICES	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
51-00-6419	CELL PHONES	0.00	0.00	0.00	0.00	150.00	0.00	150.00
51-00-6421	ELEC-OPERATIONS	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
51-00-6422	OFFICE MACHINES LEASE	<u>107.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL OPERATING	135.56	0.00	0.00	0.00	52,650.00	0.00	52,650.00

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	PRIOR YEAR FEBRUARY ACTIVITY	CURRENT YEAR JANUARY ACTIVITY	CURRENT YEAR FEBRUARY ACTIVITY	\$ CHANGE	BUDGET	YTD ACTUAL	BUDGET BAL.
<u>BUILDING MAIN.</u>								
<u>VEHICLES AND OTHER EXP.</u>								
51-00-6605	EQUIPMENT MAIN. & REPAIR	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
	TOTAL VEHICLES AND OTHER EXP.	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
<u>OTHER EXPENSES</u>								
51-00-6682	COMPREHENSIVE SEWER PROJECTS#5	1,080,868.24	27,481.07	321,031.66	293,550.59	4,338,000.00	1,674,488.52	2,663,511.48
	TOTAL OTHER EXPENSES	1,080,868.24	27,481.07	321,031.66	293,550.59	4,338,000.00	1,674,488.52	2,663,511.48
<u>DEPARTMENTAL EXPENSES</u>								
51-00-6703	FITTINGS AND SUPPLIES	0.00	132.38	0.00	(132.38)	5,000.00	1,982.38	3,017.62
51-00-6713	TCEQ PUBLIC WW SYSTEM PERMIT	0.00	0.00	0.00	0.00	2,500.00	2,434.24	65.76
51-00-6716	SEWER SAMPLE TEST	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
	TOTAL DEPARTMENTAL EXPENSES	0.00	132.38	0.00	(132.38)	12,500.00	4,416.62	8,083.38
<u>MISCELLANEOUS</u>								
51-00-6900	PRINCIPAL PAYMENT DEBT	0.00	0.00	0.00	0.00	37,000.00	0.00	37,000.00
51-00-6901	INTEREST PAYMENT DEBT	0.00	0.00	0.00	0.00	292,549.00	0.00	292,549.00
	TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	329,549.00	0.00	329,549.00
<u>TOTAL SEWER DEPT</u>								
		1,101,697.22	35,973.74	335,946.73	299,972.99	4,957,315.00	1,786,641.62	3,170,673.38
<u>TOTAL EXPENDITURES</u>								
		1,101,697.22	35,973.74	335,946.73	299,972.99	4,957,315.00	1,786,641.62	3,170,673.38
<u>PROFIT/ (LOSS)</u>								
		380,302.78	301,999.75	(313,001.38)	(615,001.13)	0.00	(387,008.49)	387,008.49

BUDGET BAL.

$$\begin{array}{r} 12,704.00 \\ \hline 12,704.00 \end{array}$$
$$\begin{array}{r} 29,597.67 \\ \hline 29,597.67 \end{array}$$

42,301.67

$$\begin{array}{r} 50,538.76 \\ \hline 50,538.76 \end{array}$$

50,538.76

50,538.76

8,237.09)

Balance Sheet

Comparative:

Month to Date

February 2026

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: FEBRUARY 28TH, 2026

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	JANUARY ACTIVITY	FEBRUARY ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
10-00-1000	MOODY GENERAL CHECKING	29,908.89	7,694.37	(22,214.52)	74.27-
10-00-1001	MRLA PROPERTY TAX	(52,026.77)	(62,964.14)	(10,937.37)	21.02
10-00-1003	MUNICIPAL COURT TECH/BUILDING	1,639.90	0.00	(1,639.90)	100.00-
10-00-1008	MRLA INVESTMENT	103,587.59	153,357.55	49,769.96	48.05
10-00-1011	IRS ASSET FORFEITURE INVESTMNT	331.90	300.44	(31.46)	9.48-
10-00-1750	DUE FROM WATER FUND	(13,994.04)	(48,671.29)	(34,677.25)	247.80
10-00-1751	DUE FROM SEWER FUND	5,260.29	5,622.86	362.57	6.89
10-00-1753	DUE FROM MAINT/REPAIR TAX FUND	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
	TOTAL ASSETS	74,707.76	55,849.39	(18,858.37)	25.24-
		=====	=====	=====	=====
<u>LIABILITIES</u>					
10-00-2000	ACCOUNTS PAYABLE	(2,823.03)	(12,290.32)	(9,467.29)	335.36
10-00-2010	STATE COMP FINES PAYABLE	(9,076.30)	7,433.23	16,509.53	181.90-
10-00-2013	OMNI COURT LIABILITY	156.00	126.00	(30.00)	19.23-
10-00-2015	COURT BONDS	0.00	(184.00)	(184.00)	0.00
10-00-2120	HEALTH INSURANCE PLAN SWHP	36.77	0.00	(36.77)	100.00-
10-00-2121	LIAB ALL INSURANCE SHRT/OVER	11.33	0.23	(11.10)	97.97-
10-00-2122	DENTAL VISION ADD'L PLAN	<u>3.86</u>	<u>0.00</u>	<u>(3.86)</u>	<u>100.00-</u>
	TOTAL LIABILITIES	(11,691.37)	(4,914.86)	6,776.51	57.96-
<u>FUND EQUITY</u>					
	TOTAL REVENUES	196,625.54	155,862.24	(40,763.30)	20.73-
	TOTAL EXPENDITURES	(<u>110,226.41</u>)	(<u>95,097.99</u>)	<u>15,128.42</u>	<u>13.72-</u>
	TOTAL FUND EQUITY	86,399.13	60,764.25	(25,634.88)	29.67-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	74,707.76	55,849.39	(18,858.37)	25.24-
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	25.24-

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: FEBRUARY 28TH, 2026

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	JANUARY ACTIVITY	FEBRUARY ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
50-00-1000	MOODY BANK CKING WATER SUPPLY	87,884.48 (	103,283.53) (	191,168.01)	217.52-
50-00-1001	SECURITY DEPOSIT	(2,035.79)	1,490.87	3,526.66	173.23-
50-00-1002	#729 CD INVESTMENT ACCT. CDAR	161.30	145.98 (	15.32)	9.50-
50-00-1003	UTILITY BILL RELIEF FUND	0.00	1,362.50	1,362.50	0.00
50-00-1008	2013 INT & SINKING FUND	21,945.00	21,945.00	0.00	0.00
50-00-1012	#166 IMP REV BOND INVST ACCT	440.27	398.55 (	41.72)	9.48-
50-00-1016	2015 INT & SINKING FUND	3,720.00	3,720.00	0.00	0.00
50-00-1017	#522 COBE WATER INVESTMENT	(347,272.67)	2,193.31	349,465.98	100.63-
50-00-1018	BAD DEBT ALLOWANCES	0.00 (	89.49) (	89.49)	0.00
50-00-1020	WATER RECEIVABLES	31,999.05 (	33,484.48) (	65,483.53)	204.64-
50-00-1021	RECEIVABLES NSF CHECKS	(<u>173.45</u>)	<u>0.00</u>	<u>173.45</u>	<u>100.00-</u>
TOTAL ASSETS		(203,331.81) (	105,601.29)	97,730.52	48.06-
		=====	=====	=====	=====
<u>LIABILITIES</u>					
50-00-2000	ACCOUNTS PAYABLE	(124,770.17)	27,714.78	152,484.95	122.21-
50-00-2111	METER STUDY ENGINEER	1,200.00 (	400.00) (	1,600.00)	133.33-
50-00-2113	UNEARNED DEPOSITS	911.49	1,389.38	477.89	52.43
50-00-2120	HEALTH INSURANCE PLAN SWHP	85.81	0.00 (	85.81)	100.00-
50-00-2122	DENTAL VISION ADD'L PLAN	28.08	0.00 (	28.08)	100.00-
50-00-2710	DUE TO GENERAL FUND	(13,994.04) (	48,671.29) (	34,677.25)	247.80
50-00-2751	DUE TO SEWER FUND	(7,768.10) (	29,029.08) (	21,260.98)	273.70
50-00-2800	OVER/SHORT	(<u>32.86</u>)	<u>0.00</u>	<u>32.86</u>	<u>100.00-</u>
TOTAL LIABILITIES		(144,339.79) (	48,996.21)	95,343.58	66.05-
<u>FUND EQUITY</u>					
TOTAL REVENUES		194,843.40	151,822.42 (	43,020.98)	22.08-
TOTAL EXPENDITURES		(<u>253,835.42</u>) (	<u>208,427.50</u>)	<u>45,407.92</u>	<u>17.89-</u>
TOTAL FUND EQUITY		(58,992.02) (	56,605.08)	2,386.94	4.05-
		=====	=====	=====	=====
TOTAL LIABILITIES & EQUITY		(203,331.81) (	105,601.29)	97,730.52	48.06-
		=====	=====	=====	=====
** OUT OF BALANCE **		0.00	0.00	0.00	48.06-

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: FEBRUARY 28TH, 2026

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	JANUARY ACTIVITY	FEBRUARY ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
		=====	=====	=====	=====
<u>LIABILITIES</u>					
51-00-2000	ACCOUNTS PAYABLE	(315,028.14)	278,349.44	593,377.58	188.36-
51-00-2710	DUE TO GENERAL FUND	5,260.29	5,622.86	362.57	6.89
51-00-2750	DUE TO WATER FUND	<u>7,768.10</u>	<u>29,029.08</u>	<u>21,260.98</u>	<u>273.70</u>
	TOTAL LIABILITIES	(301,999.75)	313,001.38	615,001.13	203.64-
<u>FUND EQUITY</u>					
	TOTAL REVENUES	337,973.49	22,945.35	(315,028.14)	93.21-
	TOTAL EXPENDITURES	(<u>35,973.74</u>)	(<u>335,946.73</u>)	(<u>299,972.99</u>)	<u>833.87</u>
	TOTAL FUND EQUITY	301,999.75	(313,001.38)	(615,001.13)	203.64-
		=====	=====	=====	=====

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: FEBRUARY 28TH, 2026

60 -ECONOMIC DEVELOPMENT FUND

ACCT NO#	ACCOUNT NAME	JANUARY ACTIVITY	FEBRUARY ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
60-00-1000	ECONOMIC DEV. SALES & USE TAX	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
	TOTAL ASSETS	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
<u>FUND EQUITY</u>					
	TOTAL REVENUES	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
	TOTAL FUND EQUITY	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	54.18

CITY OF BRUCEVILLE-EDDY
MONTH TO DATE BALANCE SHEET
AS OF: FEBRUARY 28TH, 2026

80 -ST MAINT./REPAIR S&U FUND

ACCT NO#	ACCOUNT NAME	JANUARY ACTIVITY	FEBRUARY ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
80-00-1000	ST MAINT/REPAIR S&U TAX FUND	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
	TOTAL ASSETS	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
80-00-2710	DUE TO GENERAL FUND	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
	TOTAL LIABILITIES	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
<u>FUND EQUITY</u>					
	TOTAL REVENUES	3,166.49	4,882.09	1,715.60	54.18
	TOTAL EXPENDITURES	<u>0.00</u>	(<u>509.60</u>)	(<u>509.60</u>)	<u>0.00</u>
	TOTAL FUND EQUITY	<u>3,166.49</u>	<u>4,372.49</u>	<u>1,206.00</u>	<u>38.09</u>
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	<u>3,166.49</u>	<u>4,882.09</u>	<u>1,715.60</u>	<u>54.18</u>
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	54.18

85 -HOTEL OCCUPANCY TAX

ACCT NO#	ACCOUNT NAME	JANUARY ACTIVITY	FEBRUARY ACTIVITY	\$ CHANGE	% CHANGE
<u>ASSETS</u>		_____	_____	_____	_____
		=====	=====	=====	=====
<u>FUND EQUITY</u>		_____	_____	_____	_____
		_____	_____	_____	_____
		=====	=====	=====	=====

Balance Sheet

Comparative:

Year to Date

February 2026

AS OF: FEBRUARY 28TH, 2026

10 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
10-00-1000	MOODY GENERAL CHECKING	96,183.47	133,555.13	37,371.66	38.85
10-00-1001	MRLA PROPERTY TAX	117,781.95	94,372.43	(23,409.52)	19.88-
10-00-1003	MUNICIPAL COURT TECH/BUILDING	4,405.54	7,820.84	3,415.30	77.52
10-00-1007	ASSET FORFEITURE	81.77	81.77	0.00	0.00
10-00-1008	MRLA INVESTMENT	3,089,489.32	1,694,075.26	(1,395,414.06)	45.17-
10-00-1010	IRS TREASURY ASSET FORFEITURE	27.09	27.09	0.00	0.00
10-00-1011	IRS ASSET FORFEITURE INVESTMNT	136,374.89	141,067.27	4,692.38	3.44
10-00-1200	PROPERTY TAX RECEIVABLE	49,802.74	49,802.74	0.00	0.00
10-00-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(30,231.75)	(30,231.75)	0.00	0.00
10-00-1750	DUE FROM WATER FUND	41,509.60	41,509.60	0.00	0.00
10-00-1751	DUE FROM SEWER FUND	1,725.68	22,594.54	20,868.86	1,209.31
10-00-1753	DUE FROM MAINT/REPAIR TAX FUND	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
	TOTAL ASSETS	3,507,150.30	2,155,184.52	(1,351,965.78)	38.55-
		=====	=====	=====	=====
<u>LIABILITIES</u>					
10-00-2000	ACCOUNTS PAYABLE	(28,829.47)	2,620.09	31,449.56	109.09-
10-00-2010	STATE COMP FINES PAYABLE	62,114.07	66,793.95	4,679.88	7.53
10-00-2013	OMNI COURT LIABILITY	293.20	(6.80)	(300.00)	102.32-
10-00-2014	MVBA	595.23	906.77	311.54	52.34
10-00-2015	COURT BONDS	1,307.73	1,307.73	0.00	0.00
10-00-2111	ENGINEER INVOICE-PLATTING	617.50	617.50	0.00	0.00
10-00-2120	HEALTH INSURANCE PLAN SWHP	3,703.01	3,703.01	0.00	0.00
10-00-2121	LIAB ALL INSURANCE SHRT/OVER	2,125.54	2,137.35	11.81	0.56
10-00-2122	DENTAL VISION ADD'L PLAN	39.20	43.06	3.86	9.85
10-00-2123	LIBERTY NATIONAL LIFE	142.02	142.02	0.00	0.00
10-00-2127	INSURANCE CLAIMS	525.94	525.94	0.00	0.00
10-00-2500	DEFERRED LEASE INCOME	10,712.00	10,712.00	0.00	0.00
10-00-2600	DEFERRED PROPERTY TAX REVENUE	<u>19,570.99</u>	<u>19,570.99</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL LIABILITIES	72,916.96	109,073.61	36,156.65	49.59
<u>FUND EQUITY</u>					
10-00-3000	FUND BALANCE	2,914,364.68	1,780,562.15	(1,133,802.53)	38.90-
10-00-3001	CHILD SAFETY RESTRICTED FB	8,924.58	8,924.58	0.00	0.00
10-00-3002	MUNICIPAL COURT TECH/BLDG FUND	716.72	716.72	0.00	0.00
10-00-3003	ASSET FORFEITURE FUND	155,635.31	155,635.31	0.00	0.00
	TOTAL REVENUES	795,090.37	724,502.76	(70,587.61)	8.88-
	TOTAL EXPENDITURES	(<u>440,498.32</u>)	(<u>624,230.61</u>)	(<u>183,732.29</u>)	<u>41.71</u>
	TOTAL FUND EQUITY	3,434,233.34	2,046,110.91	(1,388,122.43)	40.42-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	3,507,150.30	2,155,184.52	(1,351,965.78)	38.55-
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	38.55-

AS OF: FEBRUARY 28TH, 2026

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
ASSETS					
50-00-1000	MOODY BANK CKING WATER SUPPLY	156,250.49	32,604.88	(123,645.61)	79.13-
50-00-1001	SECURITY DEPOSIT	55,739.29	60,276.62	4,537.33	8.14
50-00-1002	#729 CD INVESTMENT ACCT. CDAR	66,273.03	68,553.38	2,280.35	3.44
50-00-1003	UTILITY BILL RELIEF FUND	(4.97)	1,357.53	1,362.50	27,414.49-
50-00-1004	2011 IMPROV-INT & SINKING FUND	31,268.81	806.02	(30,462.79)	97.42- *
50-00-1005	PETTY CASH	200.00	200.00	0.00	0.00
50-00-1006	2011 IMPRV RVN BOND RESRV FUND	71,794.58	71,974.26	179.68	0.25 *
50-00-1008	2013 INT & SINKING FUND	64,503.07	110,628.65	46,125.58	71.51
50-00-1009	2013 IMPROVEMNT REV BOND RESRV	5,129.39	5,142.24	12.85	0.25
50-00-1012	#166 IMP REV BOND INVST ACCT	180,887.21	187,111.41	6,224.20	3.44
50-00-1013	2011 REFUND REV RESERVE BOND	38,056.34	38,151.58	95.24	0.25 *
50-00-1014	2011 INT & SINKING FUND	15,806.82	765.07	(15,041.75)	95.16- *
50-00-1016	2015 INT & SINKING FUND	19,442.77	19,371.49	(71.28)	0.37-
50-00-1017	#522 COBE WATER INVESTMENT	1,433,006.31	1,029,663.17	(403,343.14)	28.15-
50-00-1018	BAD DEBT ALLOWANCES	(365.71)	5,358.42	5,724.13	1,565.21-
50-00-1020	WATER RECEIVABLES	148,278.18	149,897.09	1,618.91	1.09
50-00-1021	RECEIVABLES NSF CHECKS	(137.77)	(163.76)	(25.99)	18.86
50-00-1022	TAP FEE RECEIVABLES	0.00	103.33	103.33	0.00
50-00-1023	DEFFERRED OUTFLOW CONTRIBUTION	14,099.00	14,099.00	0.00	0.00
50-00-1024	DEFFERRED OUTFLOW INVEST. EXP	(1,393.00)	(1,393.00)	0.00	0.00
50-00-1025	DEFERRED OUTFLOW ACTUAL EXP	36,765.00	36,765.00	0.00	0.00
50-00-1026	DEFERRED OUTFLOW AMORTIZATION	30,511.00	30,511.00	0.00	0.00
50-00-1027	DEFFERRED OUTFLOW OF RESOURCES	563.00	563.00	0.00	0.00
50-00-1028	DEF. OUTFLOW-ACTUAL VS ASSUMPT	3,352.00	3,352.00	0.00	0.00
50-00-1029	NET PENSION ASSESTS	26,896.00	26,896.00	0.00	0.00
50-00-1030	TANK IMPROVEMENTS	1,133,424.22	1,133,424.22	0.00	0.00
50-00-1031	EQUIPMENT	817,808.67	817,808.67	0.00	0.00
50-00-1032	AUTOMOBILES	212,083.67	212,083.67	0.00	0.00
50-00-1033	OFFICE EQUIPMENT	64,029.02	64,029.02	0.00	0.00
50-00-1034	A/D SYSTEM IMPROVEMENTS	1,432,726.17	1,432,726.17	0.00	0.00
50-00-1035	CONSTRUCTION IN PROGRESS	1,077,085.73	1,077,085.73	0.00	0.00
50-00-1036	LAND	465,980.19	465,980.19	0.00	0.00
50-00-1037	PROPERTY EASMENTS	10,281.71	10,281.71	0.00	0.00
50-00-1038	MUNICIPAL BUILDING	115,643.69	115,643.69	0.00	0.00
50-00-1039	WATER SYSTEM	3,650,949.08	3,650,949.08	0.00	0.00
50-00-1040	MAINTENANCE BUILDING	69,469.37	69,469.37	0.00	0.00
50-00-1041	A/D WATER FACILITIES	(3,771,824.49)	(3,771,824.49)	0.00	0.00
50-00-1042	A/D BUILDING AND IMPROVEMENT	(138,854.94)	(138,854.94)	0.00	0.00
50-00-1043	A/D EQUIPMENT AND FURNTURE	(636,382.67)	(636,382.67)	0.00	0.00
50-00-1044	CASH DRAWER	300.00	300.00	0.00	0.00
50-00-1100	PETTY CASH:1100 DONATIONS	200.00	200.00	0.00	0.00
TOTAL ASSETS		6,899,840.26	6,395,513.80	(504,326.46)	7.31-
		=====	=====	=====	=====

* Accounts were closed
on March 5, 2026

YEAR TO DATE BALANCE SHEET

AS OF: FEBRUARY 28TH, 2026

50 -WATER FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>LIABILITIES</u>					
50-00-2000	ACCOUNTS PAYABLE	68,725.72	123,548.52	54,822.80	79.77
50-00-2001	NET OPEB ASSET LIABILITY	18,383.00	18,383.00	0.00	0.00
50-00-2006	VACATION PAYABLE	12,867.80	12,867.80	0.00	0.00
50-00-2007	DEFERRED INFLOWS OF RESOURCES	6,905.00	6,905.00	0.00	0.00
50-00-2008	DEFERRED INFLOWS OF EXPECTED R	341.00	341.00	0.00	0.00
50-00-2009	DEF.INFLOW-PRJECTED VS ACTUAL	41,905.00	41,905.00	0.00	0.00
50-00-2105	TMRS PAYABLE	1,278.23	1,278.23	0.00	0.00
50-00-2110	PRE-PAID LEGAL	(0.01)	(0.01)	0.00	0.00
50-00-2111	METER STUDY ENGINEER	6,018.04	7,618.04	1,600.00	26.59
50-00-2113	UNEARNED DEPOSITS	50,518.60	56,368.60	5,850.00	11.58
50-00-2115	REV REFUNDING BONDS CURRENT DU	35,000.00	35,000.00	0.00	0.00
50-00-2117	2013 IMRPOVE BOND CURRENT DUE	118,000.00	118,000.00	0.00	0.00
50-00-2118	2013 IMPROVEMENT BOND	730,000.00	730,000.00	0.00	0.00
50-00-2120	HEALTH INSURANCE PLAN SWHP	(267.32)	(267.32)	0.00	0.00
50-00-2122	DENTAL VISION ADD'L PLAN	(14.18)	13.90	28.08	198.03-
50-00-2126	REV BOND SERIES 2011 CURRENT	70,000.00	70,000.00	0.00	0.00
50-00-2127	INSURANCE CLAIMS	2,425.70	2,425.70	0.00	0.00
50-00-2200	CREEKSIDE RANCH DEVELOPMENT	1,666.15	1,666.15	0.00	0.00
50-00-2550	2015 REVENUE BOND	195,000.00	195,000.00	0.00	0.00
50-00-2551	2015 REVENUE BOND CURRENT DUE	36,000.00	36,000.00	0.00	0.00
50-00-2552	CAPTL GOVT-WTR METER-CURRENT	103,657.74	103,657.74	0.00	0.00
50-00-2710	DUE TO GENERAL FUND	41,509.60	41,509.60	0.00	0.00
50-00-2751	DUE TO SEWER FUND	(974,533.11)	(1,305,579.00)	(331,045.89)	33.97
50-00-2800	OVER/SHORT	(<u>16.05</u>)	(<u>48.91</u>)	(<u>32.86</u>)	<u>204.74</u>
	TOTAL LIABILITIES	565,370.91	296,593.04	(268,777.87)	47.54-
<u>FUND EQUITY</u>					
50-00-3000	FUND BALANCE	6,324,786.12	6,318,371.00	(6,415.12)	0.10-
	TOTAL REVENUES	898,660.71	899,969.63	1,308.92	0.15
	TOTAL EXPENDITURES	(<u>888,977.48</u>)	(<u>1,119,419.87</u>)	(<u>230,442.39</u>)	<u>25.92</u>
	TOTAL FUND EQUITY	6,334,469.35	6,098,920.76	(235,548.59)	3.72-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	6,899,840.26	6,395,513.80	(504,326.46)	7.31-
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	7.31-

YEAR TO DATE BALANCE SHEET

AS OF: FEBRUARY 28TH, 2026

51 -SEWER FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
51-00-1000	SEWER CHECKING BANK ACCOUNT	116,866.75	237,879.12	121,012.37	103.55
51-00-1002	SEWER SYSTEM RESERVE FUND	0.00	25,449.38	25,449.38	0.00
51-00-1003	2024 SEWER-INTRS & SINKNG FUND	0.00	75,008.73	75,008.73	0.00
51-00-1035	CONSTRUCTION IN PROGRESS	915,944.32	915,944.32	0.00	0.00
51-00-1036	LAND	<u>82,921.58</u>	<u>82,921.58</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL ASSETS	1,115,732.65	1,337,203.13	221,470.48	19.85
		=====	=====	=====	=====
<u>LIABILITIES</u>					
51-00-2000	ACCOUNTS PAYABLE	1,094,503.24	301,294.79	(793,208.45)	72.47-
51-00-2200	SERIES 2024A USDA	92,000.00	92,000.00	0.00	0.00
51-00-2201	SERIES 2024B USDA	55,000.00	55,000.00	0.00	0.00
51-00-2710	DUE TO GENERAL FUND	1,725.68	22,594.54	20,868.86	1,209.31
51-00-2750	DUE TO WATER FUND	<u>974,533.14</u>	<u>1,305,579.03</u>	<u>331,045.89</u>	<u>33.97</u>
	TOTAL LIABILITIES	2,217,762.06	1,776,468.36	(441,293.70)	19.90-
<u>FUND EQUITY</u>					
51-00-3000	RETAINED EARNINGS	(99,820.42)	(52,256.74)	47,563.68	47.65-
	TOTAL REVENUES	5,858,000.00	1,399,633.13	(4,458,366.87)	76.11-
	TOTAL EXPENDITURES	(<u>6,860,208.99</u>)	(<u>1,786,641.62</u>)	<u>5,073,567.37</u>	<u>73.96-</u>
	TOTAL FUND EQUITY	(1,102,029.41)	(439,265.23)	662,764.18	60.14-
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	1,115,732.65	1,337,203.13	221,470.48	19.85
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	19.85

CITY OF BRUCEVILLE-EDDY
 YEAR TO DATE BALANCE SHEET
 AS OF: FEBRUARY 28TH, 2026

60 -ECONOMIC DEVELOPMENT FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
60-00-1000	ECONOMIC DEV. SALES & USE TAX	<u>34,439.09</u>	<u>76,526.35</u>	<u>42,087.26</u>	<u>122.21</u>
	TOTAL ASSETS	<u>34,439.09</u>	<u>76,526.35</u>	<u>42,087.26</u>	<u>122.21</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
<u>FUND EQUITY</u>					
60-00-3000	FUND BALANCE	15,223.94	58,828.02	43,604.08	286.42
	TOTAL REVENUES	<u>19,215.15</u>	<u>17,698.33</u>	<u>(1,516.82)</u>	<u>7.89-</u>
	TOTAL FUND EQUITY	<u>34,439.09</u>	<u>76,526.35</u>	<u>42,087.26</u>	<u>122.21</u>
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	<u>34,439.09</u>	<u>76,526.35</u>	<u>42,087.26</u>	<u>122.21</u>
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	122.21

AS OF: FEBRUARY 28TH, 2026

80 -ST MAINT./REPAIR S&U FUND

ACCT NO#	ACCOUNT NAME	2024-2025 BALANCE	2025-2026 BALANCE	\$ CHANGE	% CHANGE
<u>ASSETS</u>					
80-00-1000	ST MAINT/REPAIR S&U TAX FUND	<u>34,439.09</u>	<u>67,574.71</u>	<u>33,135.62</u>	<u>96.22</u>
	TOTAL ASSETS	<u>34,439.09</u>	<u>67,574.71</u>	<u>33,135.62</u>	<u>96.22</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
80-00-2710	DUE TO GENERAL FUND	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
	TOTAL LIABILITIES	<u>0.00</u>	<u>509.60</u>	<u>509.60</u>	<u>0.00</u>
<u>FUND EQUITY</u>					
80-00-3000	FUND BALANCE	15,223.94	58,828.02	43,604.08	286.42
	TOTAL REVENUES	19,215.15	17,698.33	(1,516.82)	7.89-
	TOTAL EXPENDITURES	<u>0.00</u>	<u>(9,461.24)</u>	<u>(9,461.24)</u>	<u>0.00</u>
	TOTAL FUND EQUITY	<u>34,439.09</u>	<u>67,065.11</u>	<u>32,626.02</u>	<u>94.74</u>
		=====	=====	=====	=====
	TOTAL LIABILITIES & EQUITY	<u>34,439.09</u>	<u>67,574.71</u>	<u>33,135.62</u>	<u>96.22</u>
		=====	=====	=====	=====
	** OUT OF BALANCE **	0.00	0.00	0.00	96.22

AS OF: FEBRUARY 28TH, 2026

85 -HOTEL OCCUPANCY TAX

ACCT NO#	ACCOUNT NAME	2024-2025	2025-2026	\$ CHANGE	% CHANGE
		BALANCE	BALANCE		
<u>ASSETS</u>		_____	_____	_____	_____
		=====	=====	=====	=====
 <u>FUND EQUITY</u>		_____	_____	_____	_____
		_____	_____	_____	_____
		=====	=====	=====	=====

Check Register

Accounts Payable-PAID

02/01/2026

to

02/28/2026

Check Register

Accounts Payable-Paid

02/01/2026-02/28/2026

Liabilities(below)= Balance Sheet Reports

Legal Shield

Globe Life Liberty National Division

Office of the Attorney General

Principal Life Insurance Company

Texas Municipal Retirement System

TX Health Benefits Pool

United States Treasury

MRB Group(Water-Meter Feasibility)

VENDOR SET: 01 City of Bruceville-Eddy

BANK: * ALL BANKS

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0167	FIRST NATIONAL BANK OF MOODY							
0167	FIRST NATIONAL BANK OF MOODY							
B-CHECK	FIRST NATIONAL BANK OF MVOIDED	V	2/25/2026			000918		211.50CR
C-CHECK	VOID CHECK	V	2/25/2026			009157		

I entered invoice twice, I voided the this one out for Water Bills ACH Fee. EM

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	2 VOID DEBITS	0.00		
	VOID CREDITS	211.50CR	211.50CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: * TOTALS:	2	211.50CR	0.00	0.00
BANK: * TOTALS:	2	211.50CR	0.00	0.00

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0322	AMAZON CAPITAL SERVICES	R	2/19/2026			009131		238.51
0322	AMAZON CAPITAL SERVICES	R	2/25/2026			009142		330.70
			*** VENDOR TOTALS ***			2 CHECKS		569.21
0147	ATMOS ENERGY	R	2/10/2026			009113		160.48
			*** VENDOR TOTALS ***			1 CHECKS		160.48
0199	BROCKWAY GERSBACH FRANKLIN & N	R	2/10/2026			009114		15,500.00
			*** VENDOR TOTALS ***			1 CHECKS		15,500.00
0371	BUREAU VERITAS NORTH AMERICA,	R	2/25/2026			009143		866.83
			*** VENDOR TOTALS ***			1 CHECKS		866.83
0194	CARD SERVICE CENTER	R	2/25/2026			009144		343.25
			*** VENDOR TOTALS ***			1 CHECKS		343.25
0190	CARD SERVICE CENTER	R	2/10/2026			009115		1,916.62
			*** VENDOR TOTALS ***			1 CHECKS		1,916.62
0331	CARQUEST AUTO PARTS	R	2/10/2026			009116		665.41
			*** VENDOR TOTALS ***			1 CHECKS		665.41
0131	CHARTER COMMUNICATIONS	R	2/19/2026			009132		150.78
			*** VENDOR TOTALS ***			1 CHECKS		150.78
0122	CITY OF WACO	R	2/19/2026			009133		1,430.66
			*** VENDOR TOTALS ***			1 CHECKS		1,430.66
0202	CITY OF WACO FISCAL MANAGEMENT	R	2/10/2026			009117		375.00
0202	CITY OF WACO FISCAL MANAGEMENT	R	2/25/2026			009145		375.00
			*** VENDOR TOTALS ***			2 CHECKS		750.00
0422	CTCTMCA	R	2/10/2026			009118		25.00
			*** VENDOR TOTALS ***			1 CHECKS		25.00
0307	ERGON ASPHALT AND EMULSIONS, I	R	2/19/2026			009134		509.60
			*** VENDOR TOTALS ***			1 CHECKS		509.60
0163	EXTRACO TECHNOLOGY	R	2/10/2026			009119		19,376.28
			*** VENDOR TOTALS ***			1 CHECKS		19,376.28

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0110	FALLS COUNTY APPRAISAL DISTRICT	R	2/19/2026			009135		166.40
			*** VENDOR TOTALS ***			1 CHECKS		166.40
0167	FIRST NATIONAL BANK OF MOODY	D	2/10/2026			000911		34.50
0167	FIRST NATIONAL BANK OF MOODY	D	2/25/2026			000919		34.50
			*** VENDOR TOTALS ***			2 CHECKS		69.00
0128	FUELMAN	R	2/10/2026			009120		768.25
0128	FUELMAN	R	2/25/2026			009146		542.63
			*** VENDOR TOTALS ***			2 CHECKS		1,310.88
0298	GOTO COMMUNICATIONS, INC.	R	2/10/2026			009121		468.06
			*** VENDOR TOTALS ***			1 CHECKS		468.06
0168	HEART OF TEXAS ELECTRIC CO-OP	D	2/10/2026			000912		99.00
			*** VENDOR TOTALS ***			1 CHECKS		99.00
0102	LEGALSHIELD	R	2/25/2026			009147		15.95
			*** VENDOR TOTALS ***			1 CHECKS		15.95
0103	GLOBE LIFE LIBERTY NATIONAL DIS	R	2/25/2026			009148		1,299.11
			*** VENDOR TOTALS ***			1 CHECKS		1,299.11
0136	MCCREARY, VESELKA, BRAGG, & AL	R	2/19/2026			009136		3,443.07
			*** VENDOR TOTALS ***			1 CHECKS		3,443.07
0134	MCLENNAN CENTRAL APPRAISAL DIST	R	2/19/2026			009137		1,325.49
			*** VENDOR TOTALS ***			1 CHECKS		1,325.49
0256	MESSER & FORT	R	2/25/2026			009150		3,288.78
			*** VENDOR TOTALS ***			1 CHECKS		3,288.78
0409	MICHAEL DARBY	R	2/19/2026			009138		340.00
			*** VENDOR TOTALS ***			1 CHECKS		340.00
0265	MRB GROUP	R	2/25/2026			009151		1,095.20
			*** VENDOR TOTALS ***			1 CHECKS		1,095.20
0406	NORTH TEXAS ANIMAL CONTROL AUTH	R	2/10/2026			009122		1,300.00
			*** VENDOR TOTALS ***			1 CHECKS		1,300.00

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0108	OFFICE DEPOT, LLC	R	2/10/2026			009123		169.01
			*** VENDOR TOTALS ***			1 CHECKS		169.01
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/10/2026			009124		186.25
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/10/2026			009125		253.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/10/2026			009126		499.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/10/2026			009127		246.07
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/25/2026			009152		186.25
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/25/2026			009153		253.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/25/2026			009154		499.38
0104	OFFICE OF THE ATTORNEY GENERAL	R	2/25/2026			009155		246.07
			*** VENDOR TOTALS ***			8 CHECKS		2,370.16
0170	PITNEY BOWES GLOBAL FINANCIAL	D	2/10/2026			000913		200.00
			*** VENDOR TOTALS ***			1 CHECKS		200.00
0105	PRINCIPAL LIFE INSURANCE COMPA	R	2/25/2026			009156		1,098.06
			*** VENDOR TOTALS ***			1 CHECKS		1,098.06
1	LINDA OWENS	R	2/25/2026			009149		500.00
			*** VENDOR TOTALS ***			1 CHECKS		500.00
0332	SHELL ENERGY SOLUTIONS	R	2/10/2026			009128		1,938.34
			*** VENDOR TOTALS ***			1 CHECKS		1,938.34
0424	SPECIALTY RESTORATION	R	2/19/2026			009139		4,248.93
			*** VENDOR TOTALS ***			1 CHECKS		4,248.93
0385	TEXAS DOCUMENT SOLUTIONS	R	2/10/2026			009129		342.38
			*** VENDOR TOTALS ***			1 CHECKS		342.38
0425	THE PAYMENT GROUP LLC	R	2/19/2026			009140		150.00
			*** VENDOR TOTALS ***			1 CHECKS		150.00
0100	TEXAS MUNICIPAL RETIREMENT SYS	D	2/13/2026			000915		11,324.61
			*** VENDOR TOTALS ***			1 CHECKS		11,324.61

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 10AP GENERAL FUND

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0173	TX HEALTH BENEFITS POOL	R	2/25/2026			009158		18,257.66
			*** VENDOR TOTALS ***			1 CHECKS		18,257.66
0107	UNITED STATES TREASURY	D	2/09/2026			000907		2,841.62
0107	UNITED STATES TREASURY	D	2/23/2026			000917		2,874.72
			*** VENDOR TOTALS ***			2 CHECKS		5,716.34
0112	VERIZON WIRELESS	R	2/19/2026			009141		507.43
			*** VENDOR TOTALS ***			1 CHECKS		507.43
0423	WT'S GARAGE	R	2/10/2026			009130		50.00
			*** VENDOR TOTALS ***			1 CHECKS		50.00

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	45	85,949.03	0.00	85,949.03
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	7	17,408.95	0.00	17,408.95
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: 10AP TOTALS:	52	103,357.98	0.00	103,357.98
BANK: 10AP TOTALS:	52	103,357.98	0.00	103,357.98

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0203	ALLIANCE ELECTRICAL GROUP, LLC	R	2/19/2026			010451		1,290.70
			*** VENDOR TOTALS ***			1 CHECKS		1,290.70
0211	ATWOOD DISTRIBUTING, L.P.	R	2/10/2026			010432		279.82
			*** VENDOR TOTALS ***			1 CHECKS		279.82
0171	AVILES TRUCKING INC.	R	2/10/2026			010433		720.00
0171	AVILES TRUCKING INC.	R	2/25/2026			010459		750.00
			*** VENDOR TOTALS ***			2 CHECKS		1,470.00
0152	BLUEBONNET WATER SUPPLY CORP.	R	2/10/2026			010434		46,210.50
			*** VENDOR TOTALS ***			1 CHECKS		46,210.50
0199	BROCKWAY GERSBACH FRANKLIN & N	R	2/10/2026			010435		6,200.00
			*** VENDOR TOTALS ***			1 CHECKS		6,200.00
0157	BRUCEVILLE-EDDY VFD	R	2/10/2026			010436		122.00
			*** VENDOR TOTALS ***			1 CHECKS		122.00
0119	CARD SERVICE CENTER	R	2/10/2026			010437		267.13
			*** VENDOR TOTALS ***			1 CHECKS		267.13
0131	CHARTER COMMUNICATIONS	R	2/19/2026			010452		120.62
			*** VENDOR TOTALS ***			1 CHECKS		120.62
0151	CITY OF WACO	R	2/10/2026			010438		126.00
			*** VENDOR TOTALS ***			1 CHECKS		126.00
0140	CORE & MAIN LP	R	2/02/2026			010429		5,521.91
0140	CORE & MAIN LP	R	2/10/2026			010439		9,581.36
0140	CORE & MAIN LP	R	2/19/2026			010453		4,195.28
0140	CORE & MAIN LP	R	2/25/2026			010460		5,169.88
			*** VENDOR TOTALS ***			4 CHECKS		24,468.43
0415	THE REINALT-THOMAS CORPORATION	R	2/10/2026			010440		1,260.38
			*** VENDOR TOTALS ***			1 CHECKS		1,260.38
0121	DSHS CENTRAL LAB MC2004	R	2/10/2026			010441		639.34
			*** VENDOR TOTALS ***			1 CHECKS		639.34

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0163	EXTRACO TECHNOLOGY	R	2/10/2026			010442		3,875.27
			*** VENDOR TOTALS ***			1 CHECKS		3,875.27
0167	FIRST NATIONAL BANK OF MOODY	D	2/19/2026			000916		211.50
0167	FIRST NATIONAL BANK OF MOODY	V	2/25/2026			000918		211.50
0167	FIRST NATIONAL BANK OF MOODY							
0167	FIRST NATIONAL BANK OF MOODY							
B-CHECK	FIRST NATIONAL BANK OF MVOIDED	V	2/25/2026			000918		211.50CR
			*** VENDOR TOTALS ***			1 CHECKS		211.50
0268	FORTLINE WATERWORKS	R	2/19/2026			010454		2,279.10
			*** VENDOR TOTALS ***			1 CHECKS		2,279.10
0128	FUELMAN	R	2/02/2026			010430		1,164.72
0128	FUELMAN	R	2/10/2026			010443		606.22
0128	FUELMAN	R	2/25/2026			010461		657.97
			*** VENDOR TOTALS ***			3 CHECKS		2,428.91
0168	HEART OF TEXAS ELECTRIC CO-OP	D	2/10/2026			000908		4,114.00
0168	HEART OF TEXAS ELECTRIC CO-OP	D	2/10/2026			000909		2,927.00
0168	HEART OF TEXAS ELECTRIC CO-OP	D	2/10/2026			000910		773.00
			*** VENDOR TOTALS ***			3 CHECKS		7,814.00
0145	KEITH ACE HARDWARE-GO	R	2/10/2026			010444		562.61
			*** VENDOR TOTALS ***			1 CHECKS		562.61
0156	LLOYD GOSSELINK	R	2/19/2026			010455		7,027.50
			*** VENDOR TOTALS ***			1 CHECKS		7,027.50
0141	LONESTAR MAINTENANCE & SERVICE	R	2/19/2026			010456		2,089.05
			*** VENDOR TOTALS ***			1 CHECKS		2,089.05
0256	MESSER & FORT	R	2/25/2026			010462		6,805.00
			*** VENDOR TOTALS ***			1 CHECKS		6,805.00
0265	MRB GROUP	R	2/25/2026			010463		10,280.50
			*** VENDOR TOTALS ***			1 CHECKS		10,280.50

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50AP WATER SUPPLY

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0198	NATIONAL WHOLESALE SUPPLY CO,	R	2/10/2026			010445		183.05
			*** VENDOR TOTALS ***			1 CHECKS		183.05
0146	O'REILLY AUTOMOTIVE, INC.	R	2/10/2026			010446		287.50
			*** VENDOR TOTALS ***			1 CHECKS		287.50
0332	SHELL ENERGY SOLUTIONS	R	2/10/2026			010447		6,770.27
			*** VENDOR TOTALS ***			1 CHECKS		6,770.27
0381	SOUTHERN CONTRACTORS GROUP, LL	R	2/19/2026			010457		21,375.00
			*** VENDOR TOTALS ***			1 CHECKS		21,375.00
0150	SOUTHERN TRINITY GROUNDWATER	R	2/10/2026			010448		279.65
			*** VENDOR TOTALS ***			1 CHECKS		279.65
0143	UNITED STATES POSTAL SERVICE	R	2/25/2026			010464		1,157.17
			*** VENDOR TOTALS ***			1 CHECKS		1,157.17
0421	US STANDARD PRODUCTS	R	2/02/2026			010431		434.15
			*** VENDOR TOTALS ***			1 CHECKS		434.15
0360	VERIZON	R	2/10/2026			010449		131.15
			*** VENDOR TOTALS ***			1 CHECKS		131.15
0112	VERIZON WIRELESS	R	2/19/2026			010458		243.03
			*** VENDOR TOTALS ***			1 CHECKS		243.03
0127	WASTE CONNECTIONS LONE STAR, I	R	2/10/2026			010450		12,931.76
			*** VENDOR TOTALS ***			1 CHECKS		12,931.76

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	36	161,595.59	0.00	161,595.59
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	4	8,237.00	0.00	8,025.50
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	1 VOID DEBITS	0.00		
	VOID CREDITS	211.50CR	211.50CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: 50AP TOTALS:	41	169,621.09	0.00	169,621.09
BANK: 50AP TOTALS:	41	169,621.09	0.00	169,621.09

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 50SD SECURITY DEPOSIT

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1	SHUMAKE, BRANDON	R	2/03/2026			001846		160.62
1	KAVAN INVESTMENTS LL	R	2/10/2026			001847		200.00
1	PLETT II, BENNY	R	2/10/2026			001848		94.14
1	BLANDO INVESTMENTS	R	2/10/2026			001849		4.37
			*** VENDOR TOTALS ***			4 CHECKS		459.13

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	4	459.13	0.00	459.13
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: 50SD TOTALS:	4	459.13	0.00	459.13
BANK: 50SD TOTALS:	4	459.13	0.00	459.13

VENDOR SET: 01 City of Bruceville-Eddy

BANK: 51AP SEWER OPERATIONS

DATE RANGE: 2/01/2026 THRU 2/28/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0387	THE SOUTHWEST ESCROW COMPANY	R	2/19/2026			001060		22,945.35
*** VENDOR TOTALS ***						1 CHECKS		22,945.35

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1	22,945.35	0.00	22,945.35
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0 VOID DEBITS	0.00		
	VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: 51AP TOTALS:	1	22,945.35	0.00	22,945.35
BANK: 51AP TOTALS:	1	22,945.35	0.00	22,945.35
REPORT TOTALS:	98	296,383.55	0.00	296,383.55

Bank Transfers 2025-2026						
NOTE: Beginning balance is the ending balance for the whole day before the transfer date and ending balance is after the transfer was done. It is not the ending balance for the whole day. Example: transfer on 10/2/25 the beginning balance is the total balance at the end of the day of 10/1/25.						
February 2026						
General Fund	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Account Name						
MOODY GENERAL CHECKING						
	2/13/2026	\$167,367.39	\$48,671.29		\$216,038.68	From Water Supply to cover January payroll
	2/20/2026	\$189,310.50		-\$4,882.09	\$184,428.41	Tranfer to EDC for 21st collection
	2/20/2026	\$189,310.50		-\$4,882.09	\$184,428.41	Tranfer to Maint. & Repair for 21st collection
General Checking Account			\$48,671.29	-\$9,764.18		
MRLA PROPERTY TAX						
	2/23/2026	\$240,121.08		-\$150,000.00	\$90,121.08	To MRLA Investment for investment purpose
Total MRLA Account			\$0.00	-\$150,000.00		
MRLA INVESTMENT						
	2/23/2026	\$1,540,717.71	\$150,000.00		\$1,690,717.71	From MRLA Checking for investment purpose
Total MRLA Investment			\$150,000.00	\$0.00		
MUNICIPAL COURT TECH/BLDG FUND						
Total Municipal Court Tech/Bldg Fund			\$0.00	\$0.00		
CDBG GRANT FUND						
Total Grant Fund			\$0.00	\$0.00		
GRANT FUND INVESTMENT						
Total Grant Fund Investment			\$0.00	\$0.00		
ASSET FORFEITURE						
Total Asset Forfeiture			\$0.00	\$0.00		
IRS TREASURY ASSET FORFEITURE						
Total IRS Treasury Asset Forfeiture			\$0.00	\$0.00		
IRS ASSET FORFEITURE INVESTMENT						
Total IRS Asset Forfeiture Investment			\$0.00	\$0.00		
FUND 10 TOTAL			\$198,671.29	-\$159,764.18		
Water Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
WATER SUPPLY-MOODY CHECKING						
	2/13/2026	\$182,930.90		-\$48,671.29	\$134,259.61	To General Fund to cover January payroll
	2/20/2026	\$166,577.98		-\$1,362.50	\$165,215.48	To Utility Bill Relief Fund from Fall Festival Donation
Total Water Checking Account			\$0.00	-\$50,033.79		
#522 COBE WATER SUPPLY INVESTMENT						
Total Investment Account			\$0.00	\$0.00		
SECURITY DEPOSIT						
Total Security Deposit			\$0.00	\$0.00		
UTILITY BILL RELIEF						
	2/20/2026	\$ 0.18	\$1,362.50		\$1,362.68	From Water Checking for Fall Festival Donation
Total Utility Bill Relief			\$1,362.50	\$0.00		
FUND 50 TOTAL			\$1,362.50	-\$50,033.79		
Sewer Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Sewer System Reserve Fund						
Total Checking Account			\$0.00	\$0.00		
2024 Sewer Interest & Sinking Fund					\$0.00	
Total Checking Account			\$0.00	\$0.00		
FUND 51 TOTAL			\$0.00	\$0.00		
EDC Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
EDC CHECKING						
	2/20/2026	\$71,644.26	\$4,882.09		\$76,526.35	From General Fund for 21st collection
Total Checking Account			\$4,882.09	\$0.00		
FUND 60 TOTAL			\$4,882.09	\$0.00		
Maint. & Repair Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Maint. & Repair CHECKING						
	2/20/2026	\$62,692.62	\$4,882.09		\$67,574.71	From General Fund for 21st collection
Total Checking Account			\$4,882.09	\$0.00		
FUND 80 TOTAL			\$4,882.09	\$0.00		
Summary						
General Fund Totals			Transfers In	Transfers Out		
Water Fund Totals			\$198,671.29	-\$159,764.18		
Sewer Fund Totals			\$1,362.50	-\$50,033.79		
EDC Fund Totals			\$0.00	\$0.00		
Maint. & Repair Fund Totals			\$4,882.09	\$0.00		

Bank Transfers 2025-2026

NOTE: Beginning Balance is the ending balance for the whole day before the transfer date and Ending Balance is after the transfer was done. It is not the ending balance for the whole day.
 Example: transfer on 10/02/25 the beginning balance is the total balance at the end of the day of 10/03/25.

General Fund

Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
MOODY GENERAL CHECKING						
	10/2/2025	\$94,893.10	\$29,450.08		\$124,343.18	From Water Fund to cover September Payroll
	10/2/2025	\$94,893.10		-\$1,030.30	\$93,862.80	To Court Tech/Bldg Fund-Bldg Sec 4th quarter FY24/25
	10/2/2025	\$94,893.10		-\$904.00	\$93,989.10	To Court Tech/Bldg Fund-Technology 4th quarter FY24/25
	10/17/2025	\$58,646.49	\$70,000.00		\$128,646.49	Transfer to help covered the purchase of Miracle Ln
	10/17/2025	\$145,706.88		-\$27,500.00	\$118,206.88	To CDBG Grant for 1st deposit
	10/21/2025	\$26,213.89	\$125,000.00		\$151,213.89	Transfer from MRLA-Miracle Ln purchase & future expenses
	10/24/2025	\$115,791.66		-\$3,242.49	\$112,549.17	Transfer to EDC for 17th collection
	10/24/2025	\$115,791.66		-\$3,242.49	\$112,549.17	Transfer to Maint.& Repair for 17th collection
	11/14/2025	\$71,581.96	\$48,668.54		\$120,250.50	From Water Fund to cover October Payroll
	11/14/2025	\$71,581.96		-\$3,296.67	\$68,285.29	Transfer to EDC for 18th collection
	11/14/2025	\$71,581.96		-\$3,296.67	\$68,285.29	Transfer to Maint.& Repair for 18th collection
	11/21/2025	\$83,751.07	\$30,000.00		\$113,751.07	To help covered expense for new 2025 F-350
	12/5/2025	\$38,966.61	\$38,045.18		\$77,011.79	From Water Fund to cover November Payroll
	12/15/2025	\$70,561.23	\$8,951.64		\$79,512.87	From Maint. St. Repair cover CK#8997 & #8986
	12/18/2025	\$48,729.99	\$100,000.00		\$148,729.99	From MRLA help covered expenses checking account low
	12/18/2025	\$48,729.99		-\$3,110.59	\$45,619.40	Transfer to EDC for 19th collection
	12/18/2025	\$48,729.99		-\$3,110.59	\$45,619.40	Transfer to Maint.& Repair for 19th collection
	1/16/2026	\$50,569.25	\$100,000.00		\$150,569.25	From MRLA help covered expenses checking account low
	1/21/2026	\$152,824.78		-\$4,500.00	\$148,324.78	To CDBG Grant-cover Ck#1023, same amount deposit in Dec frm CDBG
	1/22/2026	\$147,424.74		-\$3,166.49	\$144,258.25	Transfer to EDC for 20th collection
	1/22/2026	\$147,424.74		-\$3,166.49	\$144,258.25	Transfer to Maint.& Repair for 20th collection
	1/22/2026	\$147,424.74		-\$907.90	\$146,516.84	To Court Tech/Bldg: Oct-Dec2025 Court Building Security collected
	1/22/2026	\$147,424.74		-\$732.00	\$146,692.74	To Court Tech/Bldg: Oct-Dec2025 Court Technology collected
	1/22/2026	\$147,424.74		-\$1,397.26	\$146,027.48	To Water Supply:clerk used wrong deposit slip for water payments
	1/22/2026	\$147,424.74	\$62,934.38		\$210,359.12	From Water Supply to cover December payroll
	2/13/2026	\$167,367.39	\$48,671.29		\$216,038.68	From Water Supply to cover January payroll
	2/20/2026	\$189,310.50		-\$4,882.09	\$184,428.41	Transfer to EDC for 21st collection
	2/20/2026	\$189,310.50		-\$4,882.09	\$184,428.41	Transfer to Maint.& Repair for 21st collection
General Checking Account			\$661,721.11	-\$72,368.12		
MRLA PROPERTY TAX						
	10/17/2025	\$73,097.65		-\$70,000.00	\$3,097.65	Transfer to help covered part of the purchase of Miracle Ln
	10/17/2025	\$3,097.65	\$125,000.00		\$128,097.65	Transfer from Invst-Miracle Ln purchase & future expenses
	10/21/2025	\$129,504.55		-\$125,000.00	\$4,504.55	Transfer to General-Miracle Ln purchase & future expenses
	11/21/2025	\$44,141.95		-\$30,000.00	\$14,141.95	To help covered expense for new 2025 F-350
	12/5/2025	\$23,002.88	\$100,000.00		\$123,002.88	From MRLA Invst. to help General Fund
	12/18/2025	\$272,167.44		-\$100,000.00	\$172,167.44	To General: during Christmas Break did not want Acct. low as I was out & request transfer 12/5 before big property tax was deposited.
	1/7/2026	\$213,359.24		-\$100,000.00	\$113,359.24	To MRLA Investment putting back transfer out from December
	1/16/2026	\$169,617.92		-\$100,000.00	\$69,617.92	To General: help cover future invoices as balance low
	2/23/2026	\$240,121.08		-\$150,000.00	\$90,121.08	To MRLA Investment for investment purpose
Total MRLA Account			\$225,000.00	-\$675,000.00		
MRLA INVESTMENT						
	10/17/2025	\$1,650,278.64		-\$125,000.00	\$1,525,278.64	Transfer to General-Miracle Ln purchase & future expenses
	12/5/2025	\$1,533,550.84		-\$100,000.00	\$1,433,550.84	To MRLA Property Tax to Transfer to General Fund
	1/7/2026	\$1,437,130.12	\$100,000.00		\$1,537,130.12	From MRLA Investment giving back the transfer from December
	2/23/2026	\$1,540,717.71	\$150,000.00		\$1,690,717.71	From MRLA Checking for investment purpose
Total MRLA Investment			\$250,000.00	-\$225,000.00		
MUNICIPAL COURT TECH/BLDG FUND						
	10/2/2025	\$5,698.64	\$1,030.30		\$6,728.94	From General Fund-Bldg Sec 4th quarter FY24/25
	10/2/2025	\$5,698.64	\$904.00		\$6,602.64	From General Fund-Technology 4th quarter FY24/25
	1/22/2026	\$6,180.94	\$907.90		\$7,088.84	From General: Oct-Dec2025 Court Building Security collected
	1/22/2026	\$6,180.94	\$732.00		\$6,912.94	From General: Oct-Dec2025 Court Technology collected
Total Municipal Court Tech/Bldg Fund			\$3,574.20	\$0.00		
CDBG GRANT FUND						
	1/16/2026	\$0.00	\$4,500.00		\$4,500.00	From General to cover Ck#1023, same amount deposit in Dec. to General Acct
Total CDBG Grant Fund			\$4,500.00	\$0.00		
GRANT FUND INVESTMENT						
Total Grant Fund Investment			\$0.00	\$0.00		
ASSET FORFEITURE						
Total Asset Forfeiture			\$0.00	\$0.00		
IRS TREASURY ASSET FORFEITURE						
Total IRS Treasury Asset Forfeiture			\$0.00	\$0.00		
IRS ASSET FORFEITURE INVESTMENT					\$0.00	
Total IRS Asset Forfeiture Investment			\$0.00	\$0.00		
FUND 10 TOTAL			\$1,144,795.31	-\$972,368.12		

Water Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
WATER SUPPLY-MOODY CHECKING						
	10/2/2025	\$195,131.85		-\$29,450.08	\$165,681.77	To General Fund to cover September Payroll
	10/2/2025	\$195,131.85		-\$58.30	\$195,073.55	To Sec Dep-Deposit Applied 4th Qtr FY24/25
	11/14/2025	\$250,650.62		-\$48,668.54	\$201,982.08	To General Fund to cover October Payroll
	12/5/2025	\$193,561.24		-\$38,045.18	\$155,516.06	To General Fund to cover November Payroll
	12/15/2025	\$171,689.61		-\$75,000.00	\$96,689.61	To Sewer Int. & Sinking account per previous City Admin.
	12/18/2025	\$154,590.22	\$2,855.00		\$157,445.22	From Security Deposit:clerk used wrong deposit slip-Tap, Connect & CSI fee
	12/18/2025	\$154,590.22		-\$400.00	\$154,190.22	To Security Deposit:clerk used wrong online payment option-2new accounts
	12/18/2025	\$154,590.22		-\$200.00	\$154,390.22	To Security Deposit:clerk used wrong online payment option-1 new account
	1/7/2026	\$57,701.19	\$250,000.00		\$307,701.19	From Water Invest. to help cover outstanding high checks-low balance
	1/22/2026	\$153,864.84	\$3,586.66		\$157,451.50	Frn Security Deposit:Good standing customer(owners) deposit applied to accounts
	1/22/2026	\$153,864.84		-\$62,934.38	\$90,930.46	To General Fund to cover December payroll
	1/22/2026	\$153,864.84	\$1,397.26		\$155,262.10	Frn General Fund:clerk used wrong deposit slip for water payments
	1/26/2026	\$81,435.69	\$100,000.00		\$181,435.69	From Water Invest. to help cover outstanding checks & future expenses-low balance
	2/13/2026	\$182,930.90		-\$48,671.29	\$134,259.61	To General Fund to cover January payroll
	2/20/2026	\$166,577.98		-\$1,362.50	\$165,215.48	To Utility Bill Relief Fund from Fall Festival Donation
Total Water Checking Account			\$357,838.92	-\$304,790.27		
#522 COBE WATER SUPPLY INVESTMENT						
	1/7/2026	\$1,374,742.53		-\$250,000.00	\$1,124,742.53	To Water Supply Checking help cover outstanding high checks-low balance
	1/26/2026	\$1,124,742.53		-\$100,000.00	\$1,024,742.53	To Water Supply: help cover outstanding checks & future expenses-low balance
Total Investment Account			\$0.00	-\$350,000.00		
SECURITY DEPOSIT						
	10/2/2025	\$59,937.40	\$58.30		\$59,995.70	Frn Water-Deposit Applied 4th Qtr FY24/25
	12/18/2025	\$66,137.36		-\$2,855.00	\$63,282.36	From Security Deposit:clerk used wrong deposit slip-Tap, Connect & CSI fee
	12/18/2025	\$66,137.36	\$400.00		\$66,537.36	To Security Deposit:clerk used wrong online payment option-2new accounts
	12/18/2025	\$66,137.36	\$200.00		\$66,337.36	To Security Deposit:clerk used wrong online payment option-1 new account
	1/22/2026	\$65,382.36		-\$3,586.66	\$61,795.70	To Water Checking:Good standing customer(owners) deposit applied to accounts
Total Security Deposit			\$658.30	-\$6,441.66		
UTILITY BILL RELIEF						
	2/20/2026	\$0.18	\$1,362.50		\$1,362.68	From Water Checking for Fall Festival Donation
Total Utility Bill Relief			\$1,362.50	\$0.00		
FUND 50 TOTAL			\$359,859.72	-\$661,231.93		
Sewer Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Sewer System Reserve Fund						
Total Checking Account			\$0.00	\$0.00		
2024 Sewer Interest & Sinking Fund						
	12/15/2025	\$0.00	\$75,000.00		\$75,000.00	From Water Checking Acct. per previous City Admin.
Total Checking Account			\$75,000.00	\$0.00		
FUND 51 TOTAL			\$75,000.00	\$0.00		
EDC Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
EDC CHECKING						
	10/24/2025	\$58,828.02	\$3,242.49		\$62,070.51	From General Fund for 17th collection
	11/14/2025	\$62,070.51	\$3,296.67		\$65,367.18	From General Fund for 18th collection
	12/18/2025	\$65,367.18	\$3,110.59		\$68,477.77	From General Fund for 19th collection
	1/22/2026	\$68,477.77	\$3,166.49		\$71,644.26	From General Fund for 20th collection
	2/20/2026	\$71,644.26	\$4,882.09		\$76,526.35	From General Fund for 21st collection
Total Checking Account			\$17,698.33	\$0.00		
FUND 60 TOTAL			\$17,698.33	\$0.00		
Maint.& Repair Fund						
Account Name	Date	Beginning Balance	Transfer In	Transfer Out	Ending Balance	
Maint. & Repair CHECKING						
	10/24/2025	\$58,828.02	\$3,242.49		\$62,070.51	From General Fund for 17th collection
	11/14/2025	\$62,070.51	\$3,296.67		\$65,367.18	From General Fund for 18th collection
	12/15/2025	\$65,367.18		-\$8,951.64	\$56,415.54	To General Fund cover CK#8997 & #8986
	12/18/2025	\$56,415.54	\$3,110.59		\$59,526.13	From General Fund for 19th collection
	1/22/2026	\$59,526.13	\$3,166.49		\$62,692.62	From General Fund for 20th collection
	2/20/2026	\$62,692.62	\$4,882.09		\$67,574.71	From General Fund for 21st collection
Total Checking Account			\$17,698.33	-\$8,951.64		
FUND 80 TOTAL			\$17,698.33	-\$8,951.64		
Summary			Transfers In	Transfers Out		
General Fund Totals			\$1,144,795.31	-\$972,368.12		
Water Fund Totals			\$359,859.72	-\$661,231.93		
Sewer Fund Totals			\$75,000.00	\$0.00		
EDC Fund Totals			\$17,698.33	\$0.00		
Maint. & Repair Fund Totals			\$17,698.33	-\$8,951.64		