CITY OF NEWARK
ORDINANCE NO. A-578

AN ORDINANCE OF THE CITY OF NEWARK, TEXAS, AMENDING ORDINANCE NO. A-578 ADOPTING THE 2024-2025 FISCAL YEAR BUDGET, TO BALANCE REVENUE SURPLUS, EXPENSE SURPLUS AND SHORTFALL; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR THE AMENDMENT OF THE 2024-2025 FISCAL YEAR BUDGET IN ACCORDANCE WITH EXHIBIT "A" ATTACHED HERETO; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council adopted Ordinance No. A-556 adopting the 2024-2025 Fiscal Year Budget of the City of Newark, Texas (the "2024-2025 Budget") and the City made expenditures and operated under the 2024-2025 Budget as required by law; and

WHEREAS, Section 102.010 of the Texas Local Government Code authorizes changes to the City's Budget for municipal purposes; and

WHEREAS, City Staff has submitted various amendments to the 2024-2025 Budget set forth in Exhibit "A", "FY 2024 Budget Amendments"), a copy of which is attached hereto and incorporated herein; and

WHEREAS, the City Council has reviewed the proposed FY 2025 Budget Amendments and has determined that the proposed amendments are necessary and appropriate in order to accurately reflect revenue and expenditures and should therefore be adopted;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEWARK, TEXAS:

Section 1. **Incorporation:** That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2. **Findings of Fact:** The City Council of the City of Newark, Texas, ("the City") finds that all procedures, prerequisites, and requirements of law concerning this ordinance and the budget herein have been satisfied.

Section 3. **Amendment of Budget:** The City Council hereby adopts the attached amendments to the budget for the City for the Fiscal Year 2024-2025. The City Council hereby finds that any changes from the budget previously adopted for the Fiscal Year are warranted by the law and are in the best interest of the City. The previously adopted budget for the Fiscal Year is not repealed; rather it shall remain in effect, subject to this amendment. The budget previously adopted for the City for the Fiscal Year shall remain in full force and effect to the extent, if any, it is not amended by this ordinance.

Section 4. **Effective Date.** This Ordinance shall be effective immediately upon its passage and adoption.

PASSED AND ADOPTED on this date: December 10, 2025.

APPROVED:

Crystal Cardwell, Mayor

ATTEST:

Jenni Moore, City Secretary

Exhibit A
FY 2025 BUDGET AMENDMENTS
CITY OF NEWARK, TEXAS
October 1, 2024 - September 30, 2025

	Budget Amendment	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
101-A · Maintenance & Operations	15,558.00	371,442.96	387,000.96	387,091.74	90.78
101-B · Interest & Sinking	(2,377.40)	48,136.07	45,758.67	48,525.79	2,767.12
104 · Sales Tax Collected	13,500.00	170,000.00	183,500.00	183,530.07	30.07
105 · Franchise Fees	0.00	50,000.00	50,000.00	53,685.89	3,685.89
107 · Conduit Loan Income	50,000.00	50,000.00	100,000.00	100,000.00	0.00
120 · Contractor's Registrations	0.00	1,000.00	1,000.00	500.00	(500.00)
122 · Building Permits	0.00	30,000.00	30,000.00	33,723.90	3,723.90
126 · Developer Fees	15,000.00	0.00	15,000.00	15,000.00	0.00
132 · Cell Phone Towers	0.00	26,000.00	26,000.00	26,110.79	110.79
135 · Petty Cash - Fax-Copy-Info Re	0.00	900.00	900.00	277.25	(622.75)
142 · Pet Registrations	0.00	400.00	400.00	333.00	(67.00)
163 · Donations - Fire Department	0.00	250.00	250.00	0.00	(250.00)
184 · Oil & Gas Lease	0.00	600.00	600.00	925.03	325.03
185 · Excess Funds Balance/Reserve	(75,000.00)	75,000.00	0.00	0.00	0.00
186 · Miscellaneous Income	5,000.00	0.00	5,000.00	4,989.12	(10.88)
188 · Reserves Transfer	(132,000.00)	132,000.00		0.00	0.00
292 · Debt Service Interest	(200.00)	700.00	500.00	508.76	8.76
295 · Reserve Interest	37,000.00	12,000.00	49,000.00	49,985.49	985.49
190 · American Rescue Plan Act	890.00	0.00	890.00	890.56	0.56
192 · Transfer to W&S for Debt	22,000.00	0.00	22,000.00	21,801.92	(198.08)
196 · MDD Transfer	0.00	35,000.00	35,000.00	0.00	(35,000.00)
Total GF Rev	(50,629.40)	1,003,429.03	952,799.63	927,879.31	(24,920.32)

204 · Computer Expense	0.00	15,000.00	15,000.00	14,125.93	874.07
206 · Codification of Ordinances	(3,650.00)	5,000.00	1,350.00	1,330.00	20.00
207 · Copy Machine Expense	0.00	3,000.00	3,000.00	2,890.47	109.53
209 · Professional Dues	0.00	1,200.00	1,200.00	1,224.26	(24.26)
211 · Election Expense	2,400.00	3,000.00	5,400.00	5,333.78	66.22
217 · Office Supplies	0.00	3,000.00	3,000.00	2,850.19	149.81
218 · Postage	0.00	3,094.43	3,094.43	2,057.73	1,036.70
227 · Public Notices	1,500.00	2,000.00	3,500.00	3,463.07	36.93
229 · Wise County Appraisal District	(1,700.00)	9,000.00	7,300.00	7,287.38	12.62
231 · Building Inspector Fees	11,000.00	20,000.00	31,000.00	31,118.27	(118.27)

232 · Audit Fees	22,000.00	25,000.00	47,000.00	47,192.03	(192.03)
233 · Miscellaneous Expense	(12,900.00)	14,000.00	1,100.00	1,101.25	(1.25)
234 · Legal Fees	25,200.00	20,000.00	45,200.00	45,199.46	0.54
235 · General Expense	(3,200.00)	4,000.00	800.00	733.06	66.94
240 · Building Maintenance	(2,600.00)	5,000.00	2,400.00	2,311.23	88.77
251 · City Electricity	(2,000.00)	7,500.00	5,500.00	5,435.58	64.42
252 · Telephone and Internet	0.00	7,000.00	7,000.00	7,165.88	(165.88)
261 · Ins. Property, Liab., WC	(3,400.00)	8,000.00	4,600.00	4,501.61	98.39
271 · Wages - Administration	7,232.00	143,768.00	151,000.00	150,839.40	160.60
275 · Payroll Taxes	0.00	14,500.00	14,500.00	11,794.21	2,705.79
276 · Retirement	0.00	7,500.00	7,500.00	7,541.97	(41.97)
277 · Insurance - Employee Health	9,400.00	21,000.00	30,400.00	30,375.60	24.40
287 · Continuing Disclosure 2025 C.O.	0.00	0.00	0.00	0.00	0.00
290 · Long Term Debt	(21,756.00)	45,856.00	24,100.00	24,063.00	37.00
291 · Travel/Training	(4,000.00)	5,000.00	1,000.00	945.00	55.00
293 · City Hall Security	0.00	800.00	800.00	570.08	229.92
298 · Special Projects from CLFRF	900.00	0.00	900.00	890.56	9.44
299 · Capital Outlay-Admin	0.00				0.00
2994 · 2025 C.O. Expenses	0.00	0.00	0.00	0.00	0.00
303 · Equipment	0.00	0.00	0.00	0.00	0.00
304 · Computer & Court Software	13,000.00		13,000.00	12,897.98	102.02
306 · Training & Travel	0.00	500.00	500.00	435.00	65.00
310 · Misc-Supplies	0.00	3,000.00	3,000.00	2,043.08	956.92
311 · Warrants - PD	0.00	0.00	0.00	0.00	0.00
312 · State Comptroller Fees - PD	4,800.00	3,000.00	7,800.00	7,767.00	33.00
313 · Court Attorney	0.00	4,500.00	4,500.00	4,267.50	232.50
316 · Code Enforcement	0.00				0.00
316 A · Wages - Code Enforcement	2,660.00	68,640.00	71,300.00	71,280.00	20.00
316 B · Postage - Code Enforcement	100.00	2,000.00	2,100.00	2,070.82	29.18
316 C · Misc & Supplies - Code Enforce	0.00	3,000.00	3,000.00	1,059.47	1,940.53
316 D · Liens & Mowing	(1,000.00)	1,000.00	0.00	0.00	0.00
316H · Employee Health Ins-Code Enf	0.00	0.00	0.00	0.00	0.00
316T · Payroll Tax Code Enf	5,600.00	0.00	5,600.00	5,611.92	(11.92)
320 · Animal Control Expense	0.00	1,000.00	1,000.00	300.00	700.00
371 · Wages - Police Department	(35,000.00)	75,000.00	40,000.00	35,871.00	4,129.00
372 · Wages - Municipal Court	0.00	27,812.00	27,812.00	28,506.00	(694.00)
373 · Insurance - Employee Health	(6,000.00)	17,000.00	11,000.00	10,971.81	28.19
374 · Retirement	0.00	5,000.00	5,000.00	4,936.80	63.20
375 · Payroll Taxes	(7,400.00)	9,600.00	2,200.00	2,158.89	41.11
391 · Technology Fee	(100.00)	(200.00)	(300.00)	(314.35)	14.35
392 · Building Security Fund	(200.00)	(200.00)	(400.00)	(387.55)	(12.45)
396 · Police Department Fine Revenue	(11,000.00)	(5,000.00)	(16,000.00)	(16,417.10)	417.10

397 · Worker's Compensation Insurance	1,500.00	4,100.00	5,600.00	5,608.13	(8.13)
399 · Capital Outlay-Police	0.00	0.00	0.00	0.00	0.00
454 · Other - Stipend	0.00	20,000.00	20,000.00	20,000.00	0.00
501 · Encumbered Funds - Library	43,231.13	(43,231.13)	0.00	0.00	0.00
503 · Audio/Video	(5,020.41)	5,020.41	0.00	0.00	0.00
505 · Materials & Supplies	(5,400.00)	10,000.00	4,600.00	4,539.31	60.69
506 · Books	(4,000.00)	5,000.00	1,000.00	922.04	77.96
507 · Electronics/Equipment	(6,700.00)	10,000.00	3,300.00	3,297.57	2.43
510 · Travel	0.00	0.00	0.00	0.00	0.00
512 · Postage & PO Box Lease Fees	(300.00)	300.00	0.00	0.00	0.00
513 · Prints, Copies & Faxes	0.00	0.00	0.00	0.00	0.00
514 · Donation & Sales	0.00	0.00	0.00	0.00	0.00
541 · Maintenance Expense	(2,100.00)	2,500.00	400.00	400.87	(0.87)
551 · Electricity	0.00	4,000.00	4,000.00	2,712.98	1,287.02
552 · Telephone/Internet	0.00	2,500.00	2,500.00	2,880.52	(380.52)
570 · Wages - Library	(11,400.00)	24,000.00	12,600.00	12,532.75	67.25
571 · Wages - Director	0.00	0.00	0.00	0.00	0.00
572 · Wages - Assistant	0.00	0.00	0.00	0.00	0.00
575 · Employee Health Insurance	0.00	0.00	0.00	0.00	0.00
576 · Payroll Taxes - Library	0.00	2,400.00	2,400.00	1,124.32	1,275.68
577 · Retirement	0.00	0.00	0.00	0.00	0.00
578 · Worker's Comp	0.00	0.00	0.00	0.00	0.00
582 · County Funding & Grants	(25,000.00)	(20,000.00)	(45,000.00)	(45,481.45)	481.45
583 · Patron Fines & Fees	0.00	0.00	0.00	0.00	0.00
584 · Library Security	0.00	0.00	0.00	0.00	0.00
585 · Library Events	(5,300.00)	8,200.00	2,900.00	2,810.58	89.42
589 · Insurance - Emloyee Health	0.00	0.00	0.00	0.00	0.00
599 · Capital Outlay-Library	0.00	0.00	0.00	0.00	0.00
610 · Parks & Recreation	(8,700.00)	10,000.00	1,300.00	1,297.75	2.25
612 · Parks - Electricity	0.00	500.00	500.00	119.11	380.89
614 · Parks - Flags	0.00	0.00	0.00	0.00	0.00
615 · Park Maintenance	0.00	5,000.00	5,000.00	2,590.37	2,409.63
625 · Parks Capital Improvements	117,000.00	0.00	117,000.00	116,666.92	333.08
627 · Park Events	(7,700.00)	15,000.00	7,300.00	7,285.76	14.24
742 · Street Signs	0.00	1,000.00	1,000.00	0.00	1,000.00
745 · Streets Capital Improvements	0.00	60,000.00	60,000.00	59,443.73	556.27
747 · Street Maintenance	(9,600.00)	10,000.00	400.00	374.41	25.59
747 -A · Refuse Collections	0.00	(115,000.00)	(115,000.00)	(119,572.62)	4,572.62
747 -B · Refuse Fees	0.00	100,000.00	100,000.00	99,871.01	128.99
748 · Street Lights	0.00	20,000.00	20,000.00	15,679.20	4,320.80
750 · Engineering Services	(5,000.00)	5,000.00	0.00	0.00	0.00
780 · Property, Liability & WC	0.00	5,000.00	5,000.00	3,622.57	1,377.43

789 · Capital Outlay PW	0.00	0.00	0.00	0.00	0.00
790 · Vehicle Purchase	(6,320.00)	6,320.00	0.00	0.00	0.00
791 · Contract Labor - Mowing	0.00	40,000.00	40,000.00	39,999.96	0.04
792 · Equipment Repair and Supplies	0.00	3,500.00	3,500.00	3,053.64	446.36
793 · Public Works Wages	0.00	71,843.20	71,843.20	71,843.20	0.00
796 · PW Payroll Taxes	0.00	7,200.00	7,200.00	5,613.00	1,587.00
797 · PW Retirement	0.00	3,700.00	3,700.00	3,592.16	107.84
798 · Equipment Purchases	0.00	0.00	0.00	0.00	0.00
799 · Employee Health Insurance	0.00	11,000.00	11,000.00	9,976.81	1,023.19
	49,076.72	903,722.91	952,799.63	918,203.87	34,595.76
GF Rev over Exp	(99,706.12)	99,706.12	0.00	9,675.44	(59,516.08)
WWW Revenue					
NISD Tank Funding/Carry Over	0.00	700,435.00	700,435.00	776,591.60	76,156.60
801 · Water Revenue	0.00	310,000.00	310,000.00	508,657.46	198,657.46
802 · Wastewater Revenue	0.00	198,000.00	198,000.00	235,520.39	37,520.39
810 · Reconnect Fees	0.00	3,500.00	3,500.00	3,578.94	78.94
811 · Tap Fees	0.00	10,000.00	10,000.00	20,045.00	10,045.00
815 · Late Fees	0.00	17,000.00	17,000.00	22,213.24	5,213.24
817 · Adjustments	0.00	-500.00	-500.00	778.85	1,278.85
868 · Bond Proceeds-2025 C.O.	0.00	0.00	0.00	0.00	0.00
	0.00	1,238,435.00	1,238,435.00	1,567,385.48	328,950.48
WWW Expense					
902 · Chlorinator	0.00	10,000.00	10,000.00	9,741.54	258.46
903 · Council Approved Purchase	0.00	0.00	0.00		0.00
904 · Computer Software	0.00	7,500.00	7,500.00	16,385.51	(8,885.51)
905 · Fire Hydrant Maintenance	0.00	8,000.00	8,000.00	8,000.00	0.00
906 · Tap Supplies	0.00	10,000.00	10,000.00	8,801.10	1,198.90
911 · WW Permits/Inspection Fees	0.00	5,000.00	5,000.00	3,976.30	1,023.70
915 · UTGCD	0.00	2,500.00	2,500.00	(3,532.40)	6,032.40
917 · Office Supplies	0.00	700.00	700.00	732.73	(32.73)
918 · Postage	0.00	5,000.00	5,000.00	2,070.77	2,929.23
925 · Security	0.00	700.00	700.00	535.97	164.03
926 · Supplies-General	0.00	8,000.00	8,000.00	7,459.44	540.56
928 · Lab Fees-Water/Sewer	0.00	25,000.00	25,000.00	18,403.39	6,596.61
929 · Training/Education	0.00	3,000.00	3,000.00	1,848.18	1,151.82
930 · Fuel	0.00	20,000.00	20,000.00	17,233.59	2,766.41
933 · Engineering Services	0.00	3,000.00	3,000.00		3,000.00
940 · Vehicle Purchase	0.00	11,000.00	11,000.00	2,333.12	8,666.88
941 · WW - Building Maintenance	0.00	3,000.00	3,000.00	2,440.84	559.16
942 · Vehicles Maintenance	0.00	5,000.00	5,000.00	6,140.92	(1,140.92)

943 · Equipment Maintenance	0.00	8,000.00	8,000.00	7,675.35	324.65
944 · Water System Expense	0.00	40,000.00	40,000.00	39,458.30	541.70
946 · Sewer System Expense	0.00	60,000.00	60,000.00	62,030.02	(2,030.02)
948 · Lift Station	0.00				0.00
949 · Rotors - WWTP	0.00				0.00
951 · WW Electricity	0.00	60,000.00	60,000.00	64,527.61	(4,527.61)
952 · WW Telephones and Internet	0.00	2,500.00	2,500.00	3,263.22	(763.22)
971 · WW Wages	0.00	223,766.40	223,766.40	236,927.26	(13,160.86)
972 · Property & Liability Insurance	0.00	22,000.00	22,000.00	17,518.69	4,481.31
975 · WW Payroll Taxes	0.00	23,000.00	23,000.00	18,282.68	4,717.32
976 · Retirement	0.00	12,000.00	12,000.00	11,618.64	381.36
978 · Insurance - Employees Health	0.00	36,750.00	36,750.00	20,264.18	16,485.82
990 · Bond Issue Costs	0.00	21,900.00	21,900.00	157,718.00	(135,818.00)
992 · Bond/Cert of Oblig Pymts	0.00			44,020.84	(44,020.84)
997 · Depreciation Expense	0.00			218,858.00	(218,858.00)
998 · Capital Improvements - W&S	0.00	700,435.00	700,435.00		700,435.00
	0.00	1,337,751.40	1,337,751.40	1,004,733.79	333,017.61
WWW Expense over Revenue	0.00	(99,316.40)	(99,316.40)	562,651.69	(4,067.13)
Excess Rev over Exp GF+UF	**(99,706.12)**	**389.72**	**(99,316.40)**	**572,327.13**	**(63,583.21)**