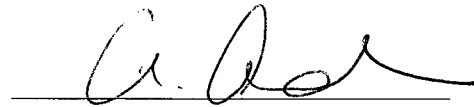


The Linden City Council will have a regular meeting on **Monday, June 8, 2026**, at 6:00 P.M. at the Mary Daughety Senior Citizens Center, 507 S. Kaufman St., Linden, Cass County, Texas.

AGENDA

- 1. CALL TO ORDER**
- 2. INVOCATION & PLEDGE OF ALLEGIANCE**
- 3. PUBLIC COMMENT**
Citizens may sign up prior to council meeting if requesting time to address council. Presentations will be limited to no more than three (3) minutes for individuals, ten (10) minutes for groups.
- 4. CONSENT AGENDA**
 - a. Consider and act on minutes from May 11, 2026 regular City Council meeting
 - b. Consider and act on current bills, bank statements and budget report
- 5. NEW BUSINESS**
 - a. Consider and act on property tax exemption for homeowners 65 years of age and older
 - b. Consider and act on Resolution 3-26 requesting financial assistance from the Texas Water Development Board
- 6. DISCUSSION**
 - a. Discuss the City of Linden's new Insurance Services Office (ISO) rating
- 7. PUBLIC REPORTS**
 - a. City Administrator and and Department Heads as necessary
 - b. Mayor – Wayne Fitts, Mayor
- 8. ADJOURNMENT**



Allie Anderson, City Secretary
City of Linden, Texas

Publicly posted no later than 5:00 p.m. on Tuesday, June 2, 2026.

**LINDEN CITY COUNCIL MINUTES
REGULAR MEETING
MONDAY, MAY 11, 2026**

The Linden City Council met for a regular meeting at 6:00 p.m. on Monday, May 11, 2026, at the Mary Daughety Senior Citizens' Center, 507 S. Kaufman St., Cass County, Linden, Texas.

Members present: Councilmembers Austin Williams, Bill Thomas, Heath Endsley, Lynn Reynolds, and Mayor Wayne Fitts

Staff members: Brent Sheets, Allie Anderson, Amy Emlinger, Denise Haas, Lucinda Trahan, and Police Chief David Dulude

Guests: Jim Simpson, Wade Billingsley, Marvin Kelly, Franklin Hamilton, John Rountree, and Joyce Henderson

CALL TO ORDER

Mayor Fitts called the meeting to order at 6:00 PM.

INVOCATION & PLEDGE OF ALLEGIANCE

Mayor Fitts gave the invocation; Mr. Thomas led the pledges.

PUBLIC COMMENT

Wade Billingsley noted that line item 501-600 (Administration – Contracted Services) has been over budget last year and so far this year. He asked that, for transparency, this line item be itemized in next year's budget.

CONSENT AGENDA

- a. Consider and act on minutes from April 13, 2026 regular City Council meeting**
- b. Consider and act on current bills, bank statements and budget report**

Motion by Mr. Thomas, seconded by Mr. Williams to approve the consent agenda as presented. All ayes.

NEW BUSINESS

- a. Consider and act on Ordinance 2026-7**

Chief Dulude addressed Council with background information on the need for this new ordinance. He stated that it gives the police department the right to arrest on-scene, and adds another tool for addressing homeless individuals that get dropped off at the truck stop on Hwy 59 with nowhere to go. He also stated that, being a Class C misdemeanor, it results in a fine only and does not go to trial, unlike a criminal trespassing charge which has to go to court. Ms. Reynolds asked if it applied to residential properties as well. Chief

Dulude stated that if someone has stayed at a property overnight, then eviction proceedings must be followed, but otherwise it also applies to residential properties. Mayor Fitts asked what the department's plan is to address people walking around town at night. Chief Dulude responded that this ordinance gives the department another tool to address unwanted visitors on private property. Mr. Thomas asked if the individuals would be jailed. Chief Dulude responded that it depends – they can either be fined or jailed. He noted that the police department has an agreement with the sheriff's office to reduce or eliminate jailing costs.

Motion by Mr. Williams, seconded by Mr. Thomas to adopt Ordinance 2026-7. All ayes.

PUBLIC REPORTS

City Administrator – Mr. Sheets briefly updated Council on the substandard structures being addressed. He also noted that last month's turn-offs for non-payment were the lowest so far, and he attributes that to customers getting accustomed to the new ordinance. He stated that he has emailed councilmembers about dates and times for one-on-one meetings with the auditor and implored Council to give availability to the auditor to be able to ask questions. He stated that staff will meet with the appraisal district later this week to get the information needed to make us more confident before moving forward with a property tax exemption for homeowners 65 years of age and older. He noted that there is still plenty of time to get it approved for the next fiscal year. He stated that public works is doing well and that he has received the final draft of the last phase of the street bond repaving work.

Library – Ms. Haas stated that with the new library system she is using, she has discovered new tools like one that estimates how much money the community has saved by borrowing books from the library instead of buying them.

Police – Chief Dulude reported that there were no issues with the Wildflower Trails of Texas festival in April, and thanked Mr. Sheets for shutting down the 100 block of E. Houston St. He stated that it made things much smoother and fewer law enforcement resources were needed to keep the square safe. He also reported that a new officer, Michael Yochum, has been hired.

Mayor – Mayor Fitts stated that we are still moving forward and things are getting better little by little. He noted that there was a big turnout for Wildflower Trails and hopes it will continue to grow.

1. ADJOURNMENT

Motion by Mr. Thomas, seconded by Mr. Endsley to adjourn at 6:24 pm. All ayes.

Wayne Fitts
Mayor

Allie Anderson
City Secretary

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 FINANCIAL SUMMARY

66.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ALL REVENUES	<u>1,696,900.00</u>	<u>124,308.89</u>	<u>1,194,039.13</u>	<u>70.37</u>	<u>502,860.87</u>
TOTAL REVENUES	<u>1,696,900.00</u>	<u>124,308.89</u>	<u>1,194,039.13</u>	<u>70.37</u>	<u>502,860.87</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
01-GENERAL AND ADMINISTRA	666,589.00	13,683.56	565,076.60	84.77	101,512.40
02-POLICE DEPARTMENT	613,881.00	28,382.75	360,939.98	58.80	252,941.02
03-FIRE DEPARTMENT	26,044.00	299.95	11,055.58	42.45	14,988.42
04-STREET DEPARTMENT	139,366.00	5,868.12	59,719.65	42.85	79,646.35
05-CITY PARK DEPARTMENT	30,365.00	302.11	3,977.60	13.10	26,387.40
08-MAIN STREET	15,790.00	282.61	6,685.56	42.34	9,104.44
09-LIBRARY	45,310.00	2,454.42	28,599.12	63.12	16,710.88
10-LEDC (BENEFITS)	113,860.00	7,119.90	64,117.24	56.31	49,742.76
11-JUDGE	42,695.00	3,226.85	41,897.33	98.13	797.67
12-COMMUNITY DEVELOPMENT	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>
TOTAL EXPENDITURES	<u>1,696,900.00</u>	<u>61,620.27</u>	<u>1,142,068.66</u>	<u>67.30</u>	<u>554,831.34</u>
=====					
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	62,688.62	51,970.47	(	51,970.47)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND

66.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-4001 PROPERTY TAX REVENUES	550,000.00	8,615.72	484,109.88	88.02	65,890.12
01-4005 STREET-FRANCHISE TAX REVENUE	65,000.00	5,531.44	47,034.03	72.36	17,965.97
01-4006 LEDC SALARY REIMBURSEMENT	140,000.00	23,613.85	78,346.13	55.96	61,653.87
01-4007 MUSIC CITY INS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
01-4020 MIXED DRINK FEE	500.00	380.13	1,395.88	279.18 (	895.88)
01-4025 ALCOHOL PERMITS	0.00	0.00	0.00	0.00	0.00
01-4030 HOTEL/MOTEL TAX REVENUE	6,500.00	0.00	3,578.42	55.05	2,921.58
01-4040 SALES TAX REVENUE	580,000.00	57,718.40	445,165.75	76.75	134,834.25
01-4050 FINES	330,000.00	17,920.78	115,620.48	35.04	214,379.52
01-4051 MUN COURT BUILD SECURITY FEE	200.00	0.00	65.85	32.93	134.15
01-4052 MUNICIPAL COURT TECHNOLOGY	4,000.00	57.03	419.35	10.48	3,580.65
01-4053 MUNICIPAL COURT TIME PAYMENT	1,500.00	68.62	994.00	66.27	506.00
01-4054 MUN COURT L TRUANCY/DIVERS	5,000.00	316.63	1,848.00	36.96	3,152.00
01-4055 MUNICIPAL COURT JURY	100.00	6.32	37.01	37.01	62.99
01-4056 MCBS/MCT 2025	0.00	472.30	1,301.57	0.00 (	1,301.57)
01-4057 EMERGENCY DISASTER FUND REVENU	0.00	0.00	0.00	0.00	0.00
01-4064 LIBRARY INSURANCE REIMB.	0.00	0.00	0.00	0.00	0.00
01-4065 LIBRARY FEES/DONATIONS	0.00	0.00	0.00	0.00	0.00
01-4070 ACCIDENT REPORTS	100.00	0.00	0.00	0.00	100.00
01-4075 FIRE REPORTS	0.00	0.00	20.00	0.00 (	20.00)
01-4085 LIGHTING FUND DONATIONS	0.00	0.00	0.00	0.00	0.00
01-4090 FACILITY RENTALS	0.00	0.00	0.00	0.00	0.00
01-4110 INTEREST ON CHECKING	0.00	8.61	1,954.13	0.00 (	1,954.13)
01-4112 INT ON ACCT RESERVE FUNDS	0.00	0.00	0.00	0.00	0.00
01-4118 INTEREST ON ACCT CAPITOL	2,000.00	0.00	85.32	4.27	1,914.68
01-4123 INTEREST ON POLICE SEIZURE ACC	0.00	0.00	0.00	0.00	0.00
01-4200 REFUNDS ON INSURANCE	0.00	8,843.26	8,843.26	0.00 (	8,843.26)
01-4395 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
01-4397 INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00
01-4398 INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	0.00
01-4399 MISCELLANEOUS REVENUE	12,000.00	755.80	3,220.07	26.83	8,779.93
01-4452 EDC STRUCTURE DEMOLITION	0.00	0.00	0.00	0.00	0.00
01-4453 EDC PARKS PLAN	0.00	0.00	0.00	0.00	0.00
01-4454 EDC PICKLE BALL MATCH	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,696,900.00	124,308.89	1,194,039.13	70.37	502,860.87
	=====	=====	=====	=====	=====

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 01-GENERAL AND ADMINISTRA

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-501-100 SALARIES	74,000.00	8,694.62	68,870.00	93.07	5,130.00
01-501-105 FICA EXPENSE	4,600.00	808.62	8,165.12	177.50 (	3,565.12)
01-501-106 MCARE EXPENSE	1,100.00	189.12	1,909.62	173.60 (	809.62)
01-501-107 RETIREMENT EXPENSE	1,000.00	118.26	2,811.87	281.19 (	1,811.87)
01-501-108 EMPLOYEE INSURANCE	10,660.00	0.00	28,411.86	266.53 (	17,751.86)
01-501-110 EMPLOYEE EXPENSE	0.00	0.00	700.94	0.00 (	700.94)
01-501-111 TEXAS WORKFORCE COMM EXPENSE	540.00	96.34	5,541.34	1,026.17 (	5,001.34)
01-501-112 WORKER'S COMP EXPENSE	18,000.00	0.00	21,670.00	120.39 (	3,670.00)
01-501-114 PAYROLL CONTINGENCY	5,000.00	0.00	3,000.00	60.00	2,000.00
01-501-238 OFFICE SUPPLIES & POSTAGE	3,800.00	393.33	3,757.64	98.89	42.36
01-501-250 COMPUTER AND SOFTWARE	0.00	0.00	4,352.47	0.00 (	4,352.47)
01-501-310 ADVERTISING	480.00	0.00	520.00	108.33 (	40.00)
01-501-315 GAS AND OIL	0.00	0.00	583.30	0.00 (	583.30)
01-501-328 DUES & SUBSCRIPTIONS	3,000.00	0.00	16,442.89	548.10 (	13,442.89)
01-501-330 INSURANCE	41,000.00	0.00	45,877.14	111.90 (	4,877.14)
01-501-335 CHRISTMAS BONUS	200.00	0.00	375.00	187.50 (	175.00)
01-501-336 MISCELLANEOUS	200.00	0.00	3,829.68	1,914.84 (	3,629.68)
01-501-337 ELECTIONS	0.00	0.00	0.00	0.00	0.00
01-501-348 RENTS	80.00	281.97	522.77	653.46 (	442.77)
01-501-354 TRAVEL & MEETINGS	2,000.00	0.00	634.07	31.70	1,365.93
01-501-452 TELEPHONE	5,100.00	410.76	5,382.28	105.53 (	282.28)
01-501-455 CELLULAR PHONE	500.00	0.00	736.08	147.22 (	236.08)
01-501-456 UTILITIES	3,200.00	365.23	22,027.75	688.37 (	18,827.75)
01-501-544 REPAIRS & MAINT-BUILDINGS	500.00	0.00	194.93	38.99	305.07
01-501-545 LIGHTING MAINTENANCE	500.00	0.00	23.87	4.77	476.13
01-501-600 CONTRACTED SERVICES	15,000.00	232.50	35,018.04	233.45 (	20,018.04)
01-501-601 EMS FEE	28,500.00	0.00	18,613.30	65.31	9,886.70
01-501-602 CODE RED	4,000.00	0.00	0.00	0.00	4,000.00
01-501-610 LEGAL FEES	5,000.00	414.00	4,399.98	88.00	600.02
01-501-611 AUDIT FEES	30,000.00	0.00	29,000.00	96.67	1,000.00
01-501-615 MAYOR & ALDERMEN FEE	420.00	350.00	2,050.00	488.10 (	1,630.00)
01-501-616 MAYOR & ALDERMEN EXPENSES	3,800.00	0.00	100.00	2.63	3,700.00
01-501-620 FEES TO STATE	50,000.00	0.00	21,205.81	42.41	28,794.19
01-501-625 LOCAL & COUNTY FEES	0.00	567.67	567.67	0.00 (	567.67)
01-501-650 LEDC SALES TAX ALLOCATION	285,000.00	0.00	195,855.15	68.72	89,144.85
01-501-651 HOTEL/MOTEL TAX	0.00	0.00	0.00	0.00	0.00
01-501-700 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
01-501-710 CAPITAL OUTLAY-LIBRARY	0.00	0.00	0.00	0.00	0.00
01-501-720 SR. CITIZENS CENTER	9,000.00	761.14	4,426.03	49.18	4,573.97
01-501-721 MILSTEP BLDG	7,500.00	0.00	7,500.00	100.00	0.00
01-501-722 CODIFICATION	0.00	0.00	0.00	0.00	0.00
01-501-850 CONTINGENCY	52,909.00	0.00	0.00	0.00	52,909.00
01-501-990 TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 01-GENERAL AND ADMINISTRA	666,589.00	13,683.56	565,076.60	84.77	101,512.40

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 02-POLICE DEPARTMENT

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-502-100	SALARIES	379,500.00	24,941.98	215,016.67	56.66	164,483.33
01-502-105	FICA EXPENSE	23,528.00	2,354.17	13,369.82	56.83	10,158.18
01-502-106	MCARE EXPENSE	5,500.00	550.58	3,126.85	56.85	2,373.15
01-502-107	RETIREMENT EXPENSE	5,000.00	339.20	4,329.34	86.59	670.66
01-502-108	EMPLOYEE INSURANCE	64,000.00	0.00	30,176.94	47.15	33,823.06
01-502-115	EMPLOYEE UNIFORMS	0.00	0.00	686.11	0.00 (	686.11)
01-502-200	SUPPLIES	3,000.00	0.00	4,195.58	139.85 (	1,195.58)
01-502-238	OFFICE SUPPLIES & POSTAGE	1,860.00	0.00	312.59	16.81	1,547.41
01-502-310	ADVERTISING	0.00	0.00	0.00	0.00	0.00
01-502-315	GAS & OIL	25,000.00	0.00	14,077.94	56.31	10,922.06
01-502-328	DUES & SUBSCRIPTIONS	0.00	0.00	268.94	0.00 (	268.94)
01-502-335	CHRISTMAS BONUS	800.00	0.00	625.00	78.13	175.00
01-502-336	MISCELLANEOUS	200.00	0.00	1,249.14	624.57 (	1,049.14)
01-502-354	TRAVEL & MEETINGS	3,000.00	0.00	711.82	23.73	2,288.18
01-502-452	TELEPHONE	5,565.00	158.43	1,703.48	30.61	3,861.52
01-502-455	CELLULAR PHONE	5,000.00	0.00	2,324.71	46.49	2,675.29
01-502-456	UTILITIES	4,000.00	38.39	38.39	0.96	3,961.61
01-502-540	REPAIRS & MAINT-AUTO/TRUC	6,000.00	0.00	4,216.69	70.28	1,783.31
01-502-542	REPAIRS & MAINT-EQUIPMENT	200.00	0.00	0.00	0.00	200.00
01-502-544	REPAIRS & MAINT-BUILDINGS	200.00	0.00	0.00	0.00	200.00
01-502-545	COPIER LEASE	1,000.00	0.00	510.90	51.09	489.10
01-502-600	CONTRACTED SERVICES	18,000.00	0.00	19,262.33	107.01 (	1,262.33)
01-502-625	DISPATCH SERVICE	2,000.00	0.00	0.00	0.00	2,000.00
01-502-630	PRISONERS BOARD BILL	0.00	0.00	0.00	0.00	0.00
01-502-654	DEBT SERVICE	44,928.00	0.00	44,736.74	99.57	191.26
01-502-655	INT EXPENSE FOR VEHICLE LOAN	0.00	0.00	0.00	0.00	0.00
01-502-700	CAPITAL OUTLAY	15,600.00	0.00	0.00	0.00	15,600.00
01-502-800	ARRA-DRUG/CRIME PREV GRANT	0.00	0.00	0.00	0.00	0.00
01-502-801	VEHICLE GRANT COST SHARE	0.00	0.00	0.00	0.00	0.00
01-502-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT		613,881.00	28,382.75	360,939.98	58.80	252,941.02

CITY OF LINDEN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2026

01 -GENERAL FUND
03-FIRE DEPARTMENT

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-503-110 FIRE MARSHALL EXPENSE	1,800.00	150.00	750.00	41.67	1,050.00
01-503-200 SUPPLIES	1,500.00	0.00	425.35	28.36	1,074.65
01-503-315 GAS & OIL	5,000.00	0.00	2,334.49	46.69	2,665.51
01-503-354 TRAVEL & MEETINGS	400.00	0.00	0.00	0.00	400.00
01-503-452 TELEPHONE	1,500.00	149.95	872.26	58.15	627.74
01-503-455 CELLULAR PHONE	400.00	0.00	0.00	0.00	400.00
01-503-456 UTILITIES	5,000.00	0.00	2,542.00	50.84	2,458.00
01-503-540 REPAIRS & MAINT-AUTO/TRUC	8,000.00	0.00	3,765.48	47.07	4,234.52
01-503-542 REPAIRS & MAINT-EQUIPMENT	500.00	0.00	0.00	0.00	500.00
01-503-544 REPAIRS & MAINT-BUILDINGS	0.00	0.00	0.00	0.00	0.00
01-503-600 CONTRACTED SERVICES	1,944.00	0.00	366.00	18.83	1,578.00
01-503-700 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
01-503-800 GRANTS (SIRENS)	0.00	0.00	0.00	0.00	0.00
01-503-990 TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	26,044.00	299.95	11,055.58	42.45	14,988.42

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 04-STREET DEPARTMENT

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-504-100	SALARIES	53,566.00	3,858.74	39,614.76	73.96	13,951.24
01-504-105	FICA EXPENSE	3,400.00	370.59	2,456.09	72.24	943.91
01-504-106	MCARE EXPENSE	780.00	86.68	574.46	73.65	205.54
01-504-107	RETIREMENT EXPENSE	525.00	52.48	910.77	173.48 (	385.77)
01-504-108	EMPLOYEE INSURANCE	7,995.00	0.00	6,594.30	82.48	1,400.70
01-504-200	SUPPLIES	30,000.00	1,335.48	8,850.36	29.50	21,149.64
01-504-310	ADVERTISING	0.00	0.00	0.00	0.00	0.00
01-504-315	GAS & OIL	8,000.00	0.00	0.00	0.00	8,000.00
01-504-335	CHRISTMAS BONUS	200.00	0.00	0.00	0.00	200.00
01-504-336	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
01-504-348	RENTS	0.00	164.15	164.15	0.00 (	164.15)
01-504-354	TRAVEL & MEETINGS	400.00	0.00	0.00	0.00	400.00
01-504-455	CELLULAR PHONE	500.00	0.00	266.49	53.30	233.51
01-504-456	UTILITIES	27,000.00	0.00	41.73	0.15	26,958.27
01-504-540	REPAIRS & MAINT-AUTO/TRUC	0.00	0.00	246.54	0.00 (	246.54)
01-504-542	REPAIRS & MAINT-EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00
01-504-600	CONTRACTED SERVICES	2,000.00	0.00	0.00	0.00	2,000.00
01-504-654	TRUCK DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
01-504-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
01-504-803	BACKHOE PAYMENTS	0.00	0.00	0.00	0.00	0.00
01-504-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 04-STREET DEPARTMENT		139,366.00	5,868.12	59,719.65	42.85	79,646.35

CITY OF LINDEN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2026

01 -GENERAL FUND
05-CITY PARK DEPARTMENT

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-505-100	SALARIES	15,000.00	0.00	0.00	0.00	15,000.00
01-505-105	FICA EXPENSE	800.00	0.00	0.00	0.00	800.00
01-505-106	MCARE EXPENSE	240.00	0.00	0.00	0.00	240.00
01-505-107	RETIREMENT EXPENSE	0.00	0.00	0.00	0.00	0.00
01-505-108	EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	0.00
01-505-200	SUPPLIES	1,000.00	6.99	86.08	8.61	913.92
01-505-315	GAS	750.00	0.00	0.00	0.00	750.00
01-505-335	CHRISTMAS BONUS	75.00	0.00	0.00	0.00	75.00
01-505-336	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
01-505-348	RENTS	0.00	0.00	0.00	0.00	0.00
01-505-456	UTILITIES	11,000.00	295.12	3,891.52	35.38	7,108.48
01-505-542	REPAIRS & MAINT EQUIPMENT	1,500.00	0.00	0.00	0.00	1,500.00
01-505-600	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
01-505-700	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
01-505-990	TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 05-CITY PARK DEPARTMENT		30,365.00	302.11	3,977.60	13.10	26,387.40

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND

08-MAIN STREET

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-508-100 SALARIES	14,500.00	260.07	6,129.22	42.27	8,370.78
01-508-105 FICA EXPENSE	980.00	15.51	376.90	38.46	603.10
01-508-106 MCARE EXPENSE	210.00	3.63	88.20	42.00	121.80
01-508-107 RETIREMENT EXPENSE	0.00	3.40	91.24	0.00 (	91.24)
01-508-200 SUPPLIES	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 08-MAIN STREET	15,790.00	282.61	6,685.56	42.34	9,104.44

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 09-LIBRARY

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-509-100 SALARIES	31,600.00	2,165.61	15,701.90	49.69	15,898.10
01-509-105 FICA EXPENSE	1,980.00	210.09	976.63	49.32	1,003.37
01-509-106 MCARE EXPENSE	440.00	49.14	228.40	51.91	211.60
01-509-107 RETIREMENT EXPENSE	430.00	29.58	343.40	79.86	86.60
01-509-108 EMPLOYEE INSURANCE	10,660.00	0.00	11,045.40	103.62 (	385.40)
01-509-200 SUPPLIES	0.00	0.00	0.00	0.00	0.00
01-509-335 CHRISTMAS BONUS	200.00	0.00	0.00	0.00	200.00
01-509-456 UTILITIES	0.00	0.00	303.39	0.00 (	303.39)
01-509-544 REPAIRS & MAINT-BUILDINGS	0.00	0.00	0.00	0.00	0.00
01-509-600 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
01-509-700 CAPITOL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL 09-LIBRARY	45,310.00	2,454.42	28,599.12	63.12	16,710.88

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 10-LEDC (BENEFITS)

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-510-100 SALARIES	94,500.00	6,310.00	48,722.14	51.56	45,777.86
01-510-105 FICA EXPENSE	6,000.00	586.83	3,020.82	50.35	2,979.18
01-510-106 MCARE EXPENSE	1,400.00	137.25	706.51	50.47	693.49
01-510-107 RETIREMENT EXPENSE	1,300.00	85.82	652.67	50.21	647.33
01-510-108 EMPLOYEE INSURANCE	10,660.00	0.00	6,594.30	61.86	4,065.70
01-510-600 CONTRACTED SERVICES	0.00	0.00	4,420.80	0.00	(4,420.80)
TOTAL 10-LEDC (BENEFITS)	113,860.00	7,119.90	64,117.24	56.31	49,742.76

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 11-JUDGE

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-511-100	SALARIES	38,000.00	2,894.66	26,051.94	68.56	11,948.06
01-511-105	FICA EXPENSE	2,350.00	269.22	1,629.27	69.33	720.73
01-511-106	MCARE EXPENSE	545.00	62.97	381.08	69.92	163.92
01-511-238	OFFICE SUPPLIES & POSTAGE	800.00	0.00	462.53	57.82	337.47
01-511-328	DUES & SUBSCRIPTIONS	0.00	0.00	13,130.51	0.00 (	13,130.51)
01-511-335	CHRISTMAS BONUS	0.00	0.00	225.00	0.00 (	225.00)
01-511-336	MISCELLANEOUS	0.00	0.00	17.00	0.00 (	17.00)
01-511-354	TRAVEL & MEETINGS	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL 11-JUDGE		42,695.00	3,226.85	41,897.33	98.13	797.67

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

01 -GENERAL FUND
 12-COMMUNITY DEVELOPMENT

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-512-354 TRAVEL & MEETINGS	3,000.00	0.00	0.00	0.00	3,000.00
01-512-610 STRUCTURE DEMOLITION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 12-COMMUNITY DEVELOPMENT	3,000.00	0.00	0.00	0.00	3,000.00
TOTAL EXPENDITURES	<u>1,696,900.00</u>	<u>61,620.27</u>	<u>1,142,068.66</u>	<u>67.30</u>	<u>554,831.34</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	62,688.62	51,970.47	(	51,970.47)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

02 -UTILITY FUND
 FINANCIAL SUMMARY

66.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ALL REVENUES	<u>1,308,400.00</u>	<u>114,472.73</u>	<u>926,084.43</u>	<u>70.78</u>	<u>382,315.57</u>
TOTAL REVENUES	<u>1,308,400.00</u>	<u>114,472.73</u>	<u>926,084.43</u>	<u>70.78</u>	<u>382,315.57</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
06-WATER AND SEWER DEPART	989,400.00	30,003.25	496,837.73	50.22	492,562.27
07-GARAGE DEPARTMENT	<u>319,000.00</u>	<u>24,691.88</u>	<u>198,776.01</u>	<u>62.31</u>	<u>120,223.99</u>
TOTAL EXPENDITURES	<u>1,308,400.00</u>	<u>54,695.13</u>	<u>695,613.74</u>	<u>53.17</u>	<u>612,786.26</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	59,777.60	230,470.69	(	230,470.69)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

02 -UTILITY FUND

66.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-4010 WATER SALES	485,000.00	41,088.49	331,363.97	68.32	153,636.03
02-4011 DEPENDENT SEWER	0.00	0.00	0.00	0.00	0.00
02-4020 SEWER FEES	380,000.00	33,187.89	268,234.51	70.59	111,765.49
02-4030 GARBAGE COLLECTION FFES	375,000.00	34,873.51	275,866.55	73.56	99,133.45
02-4040 TAP FEES	1,200.00	0.00	250.00	20.83	950.00
02-4045 TURN ON FEES	2,400.00	75.00	1,325.00	55.21	1,075.00
02-4046 TAMPERING FEES	500.00	0.00	0.00	0.00	500.00
02-4047 RECONNECTION FEES	8,300.00	600.00	4,000.00	48.19	4,300.00
02-4048 DAMAGE FEES	0.00	0.00	0.00	0.00	0.00
02-4050 SALES TAX REVENUE	33,000.00	2,462.32	19,686.76	59.66	13,313.24
02-4060 PENALTIES	18,000.00	1,598.95	14,850.81	82.50	3,149.19
02-4100 INTEREST ON CD'S	0.00	0.00	0.00	0.00	0.00
02-4390 TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00
02-4399 MISCELLANEOUS REVENUE	5,000.00	586.57	10,506.83	210.14 (	5,506.83)
02-4600 PROPERTY TAX-2015 C/O	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,308,400.00	114,472.73	926,084.43	70.78	382,315.57
	=====	=====	=====	=====	=====

02 -UTILITY FUND
 06-WATER AND SEWER DEPART

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-506-100 SALARIES	330,311.00	18,916.84	178,280.62	53.97	152,030.38
02-506-105 FICA EXPENSE	20,479.00	1,744.91	11,084.70	54.13	9,394.30
02-506-106 MCARE EXPENSE	4,790.00	408.06	2,592.37	54.12	2,197.63
02-506-107 RETIREMENT EXPENSE	3,770.00	257.26	3,648.99	96.79	121.01
02-506-108 EMPLOYEE INSURANCE	55,965.00	0.00	16,059.22	28.70	39,905.78
02-506-112 WORKER'S COMP EXPENSE	7,500.00	0.00	0.00	0.00	7,500.00
02-506-114 PAYROLL CONTINGENCY	5,000.00	0.00	0.00	0.00	5,000.00
02-506-200 SUPPLIES	40,000.00	521.93	32,887.33	82.22	7,112.67
02-506-238 OFFICE SUPPLIES & POSTAGE	9,000.00	194.48	2,597.84	28.86	6,402.16
02-506-250 COMPUTER AND SOFTWARE	0.00	0.00	873.75	0.00 (	873.75)
02-506-310 ADVERTISING	0.00	0.00	0.00	0.00	0.00
02-506-315 GAS & OIL	12,000.00	0.00	8,049.34	67.08	3,950.66
02-506-328 DUES & SUBSCRIPTIONS	1,000.00	0.00	3,094.41	309.44 (	2,094.41)
02-506-335 CHRISTMAS BONUS	650.00	0.00	625.00	96.15	25.00
02-506-336 MISCELLANEOUS	0.00	250.00	1,615.00	0.00 (	1,615.00)
02-506-348 RENTS	5,000.00	164.17	8,420.42	168.41 (	3,420.42)
02-506-354 TRAVEL & MEETINGS	2,000.00	0.00	629.85	31.49	1,370.15
02-506-452 TELEPHONE	1,000.00	3,359.82	13,735.81	1,373.58 (	12,735.81)
02-506-453 FIBER TO WELLS	30,000.00	0.00	0.00	0.00	30,000.00
02-506-455 CELLULAR PHONE	4,000.00	0.00	1,618.99	40.47	2,381.01
02-506-456 UTILITIES	40,000.00	944.28	21,430.07	53.58	18,569.93
02-506-540 REPAIRS & MAINT-AUTO/TRUC	4,000.00	0.00	9,258.45	231.46 (	5,258.45)
02-506-542 REPAIRS & MAINT-EQUIPMENT	40,000.00	0.00	29,889.00	74.72	10,111.00
02-506-544 REPAIRS & MAINT-BUILDINGS	250.00	0.00	0.00	0.00	250.00
02-506-600 CONTRACTED SERVICES	70,000.00	3,241.50	85,573.09	122.25 (	15,573.09)
02-506-602 CODE RED	0.00	0.00	0.00	0.00	0.00
02-506-610 LEGAL FEES	0.00	0.00	0.00	0.00	0.00
02-506-620 FEES TO STATE	0.00	0.00	2,443.75	0.00 (	2,443.75)
02-506-627 PRINC WW/SS REV BOND 2015	0.00	0.00	0.00	0.00	0.00
02-506-628 INT WW/SS REV BOND 2015	0.00	0.00	0.00	0.00	0.00
02-506-654 DEBT SERVICE TRUCK	8,550.00	0.00	0.00	0.00	8,550.00
02-506-655 UTILITY TRUCK PAYMENT	17,793.00	0.00	2,132.19	11.98	15,660.81
02-506-656 BACKHOE PAYMENT	0.00	0.00	0.00	0.00	0.00
02-506-657 DUMP TRUCK	28,920.00	0.00	0.00	0.00	28,920.00
02-506-658 UTILITY TRUCK PAYABLE INTEREST	0.00	0.00	0.00	0.00	0.00
02-506-700 CAPITAL OUTLAY	60,000.00	0.00	0.00	0.00	60,000.00
02-506-800 BAD DEBT	0.00	0.00	60,297.54	0.00 (	60,297.54)
02-506-850 CONTINGENCY	187,422.00	0.00	0.00	0.00	187,422.00
02-506-990 TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 06-WATER AND SEWER DEPART	989,400.00	30,003.25	496,837.73	50.22	492,562.27

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

02 -UTILITY FUND
 07-GARAGE DEPARTMENT

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-507-110 EMPLOYEE EXPENSE	0.00	0.00	0.00	0.00	0.00
02-507-315 GAS & OIL	0.00	0.00	0.00	0.00	0.00
02-507-455 CELLULAR PHONE	0.00	0.00	0.00	0.00	0.00
02-507-600 CONTRACTED SERVICES-SAN SOL	286,000.00	24,555.89	188,828.71	66.02	97,171.29
02-507-710 SALES TAX EXPENSE	33,000.00	135.99	9,947.30	30.14	23,052.70
02-507-990 TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 07-GARAGE DEPARTMENT	319,000.00	24,691.88	198,776.01	62.31	120,223.99
TOTAL EXPENDITURES	1,308,400.00	54,695.13	695,613.74	53.17	612,786.26
REVENUES OVER/(UNDER) EXPENDITURES	0.00	59,777.60	230,470.69	(	230,470.69)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

09 -GRANTS FUND
 FINANCIAL SUMMARY

66.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ALL REVENUES	<u>510,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>510,000.00</u>
TOTAL REVENUES	<u>510,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>510,000.00</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
13-GRANTS	<u>510,000.00</u>	<u>0.00</u>	(<u>50,265.94</u>)	<u>9.86-</u>	<u>560,265.94</u>
TOTAL EXPENDITURES	<u>510,000.00</u>	<u>0.00</u>	(<u>50,265.94</u>)	<u>9.86-</u>	<u>560,265.94</u>
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	50,265.94	(	50,265.94)

CITY OF LINDEN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2026

09 -GRANTS FUND

66.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
09-4002 GLO GRANT REVENUE	285,000.00	0.00	0.00	0.00	285,000.00
09-4003 HOME PROGRAM REVENUE	225,000.00	0.00	0.00	0.00	225,000.00
09-4012 TXCDBG STR IMPROV GR REVENUE	0.00	0.00	0.00	0.00	0.00
09-4016 GLO RESIL COMM PROGRAM REVENUE	0.00	0.00	0.00	0.00	0.00
09-4490 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	510,000.00	0.00	0.00	0.00	510,000.00
	=====	=====	=====	=====	=====

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

09 -GRANTS FUND

13-GRANTS

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
09-513-802 GLO GRANT EXPENSE	285,000.00	0.00	(58,567.94)	20.55-	343,567.94
09-513-803 HOME PROGRAM EXPENSE	225,000.00	0.00	8,302.00	3.69	216,698.00
09-513-816 GLO RESIL COMM PROG EXPENSE	0.00	0.00	0.00	0.00	0.00
09-513-900 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
09-513-901 GLO GRANT CITY MATCH	0.00	0.00	0.00	0.00	0.00
09-513-911 TXCDBG STREET GRANT CITY MATCH	0.00	0.00	0.00	0.00	0.00
09-513-912 TXCDBG STR GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00
09-513-990 TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 13-GRANTS	510,000.00	0.00	(50,265.94)	9.86-	560,265.94
TOTAL EXPENDITURES	510,000.00	0.00	(50,265.94)	9.86-	560,265.94
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	50,265.94	(	50,265.94)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

10 -CO/BOND FUND
 FINANCIAL SUMMARY

66.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ALL REVENUES	<u>1,330,000.00</u>	<u>0.00</u>	<u>2,418.15</u>	<u>0.18</u>	<u>1,327,581.85</u>
TOTAL REVENUES	<u>1,330,000.00</u>	<u>0.00</u>	<u>2,418.15</u>	<u>0.18</u>	<u>1,327,581.85</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
14-2022 STREET CO	<u>1,330,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,330,000.00</u>
TOTAL EXPENDITURES	<u>1,330,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,330,000.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	2,418.15	(	2,418.15)

CITY OF LINDEN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2026

10 -CO/BOND FUND

66.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
10-4001 2022 STREET CO PROCEEDS REV	1,300,000.00	0.00	0.00	0.00	1,300,000.00
10-4002 2022 STREET CO PROCEEDS INT	30,000.00	0.00	2,418.15	8.06	27,581.85
TOTAL REVENUES	1,330,000.00	0.00	2,418.15	0.18	1,327,581.85
	=====	=====	=====	=====	=====

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

10 -CO/BOND FUND
 14-2022 STREET CO

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
10-514-100 2022 STREET CO PROJECT EXPENSE	1,330,000.00	0.00	0.00	0.00	1,330,000.00
10-514-990 TRANSFERS IN/OUT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 14-2022 STREET CO	1,330,000.00	0.00	0.00	0.00	1,330,000.00
TOTAL EXPENDITURES	<u>1,330,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,330,000.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	2,418.15	(	2,418.15)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

11 -DEBT SERVICE FUND
 FINANCIAL SUMMARY

66.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ALL REVENUES	<u>567,405.00</u>	<u>9,041.07</u>	<u>507,460.64</u>	<u>89.44</u>	<u>59,944.36</u>
TOTAL REVENUES	<u>567,405.00</u>	<u>9,041.07</u>	<u>507,460.64</u>	<u>89.44</u>	<u>59,944.36</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
14-2022 STREET CO	<u>567,405.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>567,405.00</u>
TOTAL EXPENDITURES	<u>567,405.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>567,405.00</u>
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	9,041.07	507,460.64	(	507,460.64)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

11 -DEBT SERVICE FUND

66.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
11-4001 2022 STR CO PROP TAX PROCEEDS	215,000.00	9,041.07	507,443.88	236.02 (	292,443.88)
11-4002 2022 STREET CO I/S INT	218,000.00	0.00	16.76	0.01	217,983.24
11-4003 USDA C/O PRINC	49,000.00	0.00	0.00	0.00	49,000.00
11-4004 USDA C/O INT	85,405.00	0.00	0.00	0.00	85,405.00
11-4100 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	567,405.00	9,041.07	507,460.64	89.44	59,944.36
	=====	=====	=====	=====	=====

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

11 -DEBT SERVICE FUND
 14-2022 STREET CO

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
11-514-101 2022 STREET CO PRINCIPAL	215,000.00	0.00	0.00	0.00	215,000.00
11-514-102 2022 STREET CO INTEREST	218,000.00	0.00	0.00	0.00	218,000.00
11-514-200 2022 STREET CO I/S EXPENSE	0.00	0.00	0.00	0.00	0.00
11-514-300 TRANSFER OUT USDA DEBT	134,405.00	0.00	0.00	0.00	134,405.00
11-514-990 TRANSFERS IN/OUT	0.00	0.00	0.00	0.00	0.00
TOTAL 14-2022 STREET CO	567,405.00	0.00	0.00	0.00	567,405.00
TOTAL EXPENDITURES	567,405.00	0.00	0.00	0.00	567,405.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	9,041.07	507,460.64	(	507,460.64)

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

12 -UTILITY GRANT FUND
 FINANCIAL SUMMARY

66.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ALL REVENUES	<u>409,405.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>409,405.00</u>
TOTAL REVENUES	<u>409,405.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>409,405.00</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
12-COMMUNITY DEVELOPMENT	134,405.00	0.00	0.00	0.00	134,405.00
13-GRANTS	0.00	0.00	0.00	0.00	0.00
16-UTILITY GRANT EXPENSES	<u>275,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>275,000.00</u>
TOTAL EXPENDITURES	<u>409,405.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>409,405.00</u>
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

12 -UTILITY GRANT FUND

66.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
12-4002 ARPA GRANT REVENUE	0.00	0.00	0.00	0.00	0.00
12-4003 USDA WATER GRANT/LOAN REVENUE	275,000.00	0.00	0.00	0.00	275,000.00
12-4004 USDA GRANT REVENUE	0.00	0.00	0.00	0.00	0.00
12-4005 TRANSFERS IN DEBT SERVICE	134,405.00	0.00	0.00	0.00	134,405.00
TOTAL REVENUES	409,405.00	0.00	0.00	0.00	409,405.00
	=====	=====	=====	=====	=====

CITY OF LINDEN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2026

12 -UTILITY GRANT FUND
12-COMMUNITY DEVELOPMENT

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
12-512-100 USDA 2024 PRINCIPAL	49,000.00	0.00	0.00	0.00	49,000.00
12-512-200 USDA 2024 INTEREST	<u>85,405.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>85,405.00</u>
TOTAL 12-COMMUNITY DEVELOPMENT	134,405.00	0.00	0.00	0.00	134,405.00

CITY OF LINDEN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2026

12 -UTILITY GRANT FUND
13-GRANTS

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
12-513-400 INTEREST EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 13-GRANTS	0.00	0.00	0.00	0.00	0.00

CITY OF LINDEN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2026

12 -UTILITY GRANT FUND
 16-UTILITY GRANT EXPENSES

66.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
12-516-100 ARPA GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00
12-516-113 USDA WATER GRANT/LOAN EXPENSE	275,000.00	0.00	0.00	0.00	275,000.00
12-516-990 TRANSFERS IN/OUT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 16-UTILITY GRANT EXPENSES	275,000.00	0.00	0.00	0.00	275,000.00
TOTAL EXPENDITURES	409,405.00	0.00	0.00	0.00	409,405.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00

IMPACT ON REVENUE (GENERAL FUND AND DEBT SERVICE)

No Exemption	
Current tax rate	0.01028383
Appraised value 65+	\$31,207,820.00
# parcels 65+	232
Tax due 65+	\$320,935.92
Revenue (94% coll)	\$301,679.76
Lost Revenue	\$0.00

\$5,000 Exemption	
Current tax rate	0.01028383
Appraised value 65+	\$31,207,820.00
# parcels 65+	232
Tax due 65+	\$320,935.92
Revenue (94% coll)	\$301,679.76
Tot exempt value	\$1,160,000.00
Tot value minus exem	\$30,047,820.00
Tax due 65+ w/exem	\$309,006.67
Revenue (94% coll)	\$290,466.27
Lost Revenue	\$11,213.49

5% Exemption ≥ \$5,000	
Current tax rate	0.01028383
Appraised value 65+	\$31,207,820.00
# parcels 65+	232
Tax due 65+	\$320,935.92
Revenue (94% coll)	\$301,679.76
Tot exempt value	\$1,689,060.50
Tot value minus exem	\$29,518,759.50
Tax due 65+ w/exem	\$303,565.90
Revenue (94% coll)	\$285,351.95
Lost Revenue	\$16,327.81

\$10,000 Exemption	
Current tax rate	0.01028383
Appraised value 65+	\$31,207,820.00
# parcels 65+	232
Tax due 65+	\$320,935.92
Revenue (94% coll)	\$301,679.76
Tot exempt value	\$2,320,000.00
Tot value minus exem	\$28,887,820.00
Tax due 65+ w/exem	\$297,077.43
Revenue (94% coll)	\$279,252.78
Lost Revenue	\$22,426.98

10% Exemption ≥ \$3,000	
Current tax rate	0.01028383
Appraised value 65+	\$31,207,820.00
# parcels 65+	232
Tax due 65+	\$320,935.92
Revenue (94% coll)	\$301,679.76
Tot exempt value	\$3,124,654.00
Tot value minus exem	\$28,083,166.00
Tax due 65+ w/exem	\$288,802.51
Revenue (94% coll)	\$271,474.35
Lost Revenue	\$30,205.41

\$15,000 Exemption	
Current tax rate	0.01028383
Appraised value 65+	\$31,207,820.00
# parcels 65+	232
Tax due 65+	\$320,935.92
Revenue (94% coll)	\$301,679.76
Tot exempt value	\$3,480,000.00
Tot value minus exem	\$27,727,820.00
Tax due 65+ w/exem	\$285,148.19
Revenue (94% coll)	\$268,039.30
Lost Revenue	\$33,640.46

IMPACT ON TAXPAYER BILL

No Exemption	
Appraised value	\$50,000.00
Value minus exempt	\$50,000.00
Taxes Due	\$514.19
Appraised value	\$100,000.00
Value minus exempt	\$100,000.00
Taxes Due	\$1,028.38
Appraised value	\$250,000.00
Value minus exempt	\$250,000.00
Taxes Due	\$2,570.96

\$5,000 Exemption	
Appraised value	\$50,000.00
Value minus exempt	\$45,000.00
Taxes Due	\$462.77
Appraised value	\$100,000.00
Value minus exempt	\$95,000.00
Taxes Due	\$976.96
Appraised value	\$250,000.00
Value minus exempt	\$245,000.00
Taxes Due	\$2,519.54

5% Exemption ≥ \$5,000	
Appraised value	\$50,000.00
Value minus exempt	\$45,000.00
Taxes Due	\$462.77
Appraised value	\$100,000.00
Value minus exempt	\$95,000.00
Taxes Due	\$976.96
Appraised value	\$250,000.00
Value minus exempt	\$237,500.00
Taxes Due	\$2,442.41

\$10,000 Exemption	
Appraised value	\$50,000.00
Value minus exempt	\$40,000.00
Taxes Due	\$411.35
Appraised value	\$100,000.00
Value minus exempt	\$90,000.00
Taxes Due	\$925.54
Appraised value	\$250,000.00
Value minus exempt	\$240,000.00
Taxes Due	\$2,468.12

10% Exemption ≥ \$5,000	
Appraised value	\$50,000.00
Value minus exempt	\$45,000.00
Taxes Due	\$462.77
Appraised value	\$100,000.00
Value minus exempt	\$90,000.00
Taxes Due	\$925.54
Appraised value	\$250,000.00
Value minus exempt	\$225,000.00
Taxes Due	\$2,313.86

\$15,000 Exemption	
Appraised value	\$50,000.00
Value minus exempt	\$35,000.00
Taxes Due	\$359.93
Appraised value	\$100,000.00
Value minus exempt	\$85,000.00
Taxes Due	\$874.13
Appraised value	\$250,000.00
Value minus exempt	\$235,000.00
Taxes Due	\$2,416.70

RESOLUTION NO. 3-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDEN, TEXAS, REQUESTING FINANCIAL ASSISTANCE FROM THE TEXAS WATER DEVELOPMENT BOARD; AUTHORIZING THE FILING OF AN APPLICATION FOR ASSISTANCE; AND MAKING CERTAIN FINDINGS IN CONNECTION THEREWITH.

WHEREAS, House Bill 500, passed during the 89th Legislative session, appropriated \$1.038 billion in funds for water supply and infrastructure projects to the Texas Water Development Board; and

WHEREAS, this is a one-time opportunity for a limited number of Texas communities to receive funding to implement water supply/water infrastructure projects in the form of a 100 percent grant; and

WHEREAS, the funding cap for Linden's population size is \$10 million per project; and

WHEREAS, the City of Linden strives to continue to improve water service to our community while being careful stewards of public funds.

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

Section 1. That an application is hereby approved and authorized to be filed with the Texas Water Development Board seeking financial assistance in an amount not exceeding \$10 million.

Section 2. That Brent Sheets, City Administrator, be and is hereby designated the authorized representative of the City of Linden for purposes of furnishing such information and executing such documents as may be required in connection with the preparation and filing of such application for financial assistance and the rules of the Texas Water Development Board.

Section 3. That the following firm and individuals are hereby authorized and directed to aid and assist in the preparation and submission of such application and appear on behalf of and represent the City of Linden before any hearing held by the Texas Water Development Board on such application, to wit:

Engineer: Schaumburg & Polk, Inc.
Chris Osburn, PE / Robert Haberle, CPM

Passed and approved this 8th day of June, 2026.

Wayne Fitts, Mayor
City of Linden, Texas

ATTEST:

Allie Anderson, City Secretary
City of Linden, Texas



INSURANCE SERVICES OFFICE, INC.

1000 Bishops Gate Blvd., Suite 300, Mt. Laurel, NJ 08054-5404
Phone: (800) 444-4554, option 2

June 1, 2026

Mr. Wayne Fitts, Mayor
Linden and Linden OPA
104 S Main St
PO Box 419
Linden, TX, 75563
lindencity@outlook.com

RE: Linden and Linden OPA, Cass, TX
Public Protection Classification: 10
Prior Public Protection Classification: 07 (City); 7/7X (OPA)

Dear Mayor Fitts,

We wish to thank you, Chief Hill, and others for your cooperation during our recent Public Protection Classification (PPC) survey. ISO has completed its analysis of the structural fire suppression delivery system provided in your community. The resulting classification is indicated above. As reported in the previous correspondence, this is a retrogression from the previous classification. ISO recommended a classification of 10 to the Texas Department of Insurance/State Fire Marshal's Office. **Please note that this classification is not effective until the official letter is received from the Texas Department of Insurance/State Fire Marshal's Office listing the approved effective date.**

Enclosed is a summary of the ISO analysis of your fire suppression services. If you would like to know more about your community's PPC classification, or if you would like to learn about the potential effect of proposed changes to your fire suppression delivery system, please call us at the phone number listed below.

ISO is the leading supplier of data and analytics for the property/casualty insurance industry. Most insurers use the PPC classifications for underwriting and calculating premiums for residential, commercial, and industrial properties.

The PPC program is not intended to analyze all aspects of a comprehensive structural fire suppression delivery system program. It is not for purposes of determining compliance with any state or local law, nor is it for making loss prevention or life safety recommendations.

If you have any questions about your classification, please let us know.

Sincerely,

Public Protection Department

Community Mitigation Services

Austin@iso.com

1-800-444-4554, Option 2

Encl.

cc w/encl: Chris Hill, Fire Chief - linden905@yahoo.com
Della Stephens, Cass Co SDD Communication Supervisor – d.stephens@casscountytexas.org
Amy Miller, ISO Community Mitigation Field Representative – Amy.miller@verisk.com
Dale Broyles, ISO Community Mitigation Analyst Sr. - Dale.Broyles@verisk.com
Willie Scott, ISO Community Mitigation Analyst Sr – Wscott@verisk.com

Linden and Linden OPA, Cass, TX Public Protection Classification: 10 Prior Public Protection Classification: 07 (City); 7/7X (OPA) RE: Request for Clarification Regarding Public Protection Classification Recommendation and Water Supply Evaluation

From Brent Sheets <bsheets@lindentx.gov>

Date Thu 6/4/2026 10:16 AM

To Austin@iso.com <Austin@iso.com>

Cc d.stephens@casscountytexas.org <d.stephens@casscountytexas.org>; Amy.miller@verisk.com <Amy.miller@verisk.com>; Allie Anderson <aanderson@lindentx.gov>; Public Works <PublicWorks@lindentx.gov>; Dale.Broyles@verisk.com <Dale.Broyles@verisk.com>; Wscott@verisk.com <Wscott@verisk.com>; Travis Ransom <travis.ransom@casscountytexas.org>; Susan.Mattson@verisk.com <Susan.Mattson@verisk.com>; Olivia.sutton@verisk.com <Olivia.sutton@verisk.com>; PPCOversight@tdi.texas.gov <PPCOversight@tdi.texas.gov>; [REDACTED]

Good morning to all,

On behalf of the City of Linden, I am writing to request clarification concerning the recent Public Protection Classification (PPC) survey results and the recommendation of a Class 10 rating.

After reviewing the correspondence received from your office, I understand that ISO identified a retrogression from the previous classification; however, the information provided does not clearly identify the specific deficiencies or scoring components that resulted in this recommendation, particularly concerning the water supply portion of the evaluation.

Since 2023, the City of Linden has made substantial investments into our water infrastructure system totaling approximately \$4.2 million through both grant funding and local financial commitments. These improvements were made specifically to strengthen and improve system reliability, water distribution capabilities, storage, and overall infrastructure performance.

I assumed the role of City Manager on December 1 and, while reviewing historical files and correspondence related to this issue, I have been unable to locate documentation regarding the initial site visit request, requests for water system survey information, or other communications typically associated with water supply evaluations that I have previously experienced while working with other municipalities.

Because of the magnitude of investment and infrastructure improvements completed by the City, I respectfully request clarification concerning the specific water supply deficiencies identified during your evaluation. Specifically, we would appreciate additional information regarding:

- Whether hydrant coverage deficiencies were identified
- Whether water flow testing results affected scoring
- Whether storage capacity concerns were identified
- Whether water system documentation or records were unavailable or incomplete
- Whether additional information was requested but not received
- Whether portions of the upgraded infrastructure were included within the evaluation process

I understand that PPC classifications consider multiple components beyond water supply including fire department capabilities, emergency communications, community risk reduction activities, and documentation requirements. However, based upon the improvements completed by the City, it is difficult to understand how these investments would ultimately result in a recommended Class 10 rating without further explanation.

My goal is not only to better understand the basis for the recommendation but also to identify what corrective actions, supplemental documentation, or additional evaluations may be necessary to ensure the City's fire suppression delivery system is accurately represented.

I respectfully request any scoring summaries, supporting documentation, category breakdowns, water supply scoring information, or additional details available that would assist the City in understanding the basis for the classification recommendation.

Thank you for your time and assistance. And I appreciate your cooperation and look forward to working collaboratively to better understand the evaluation results.

R/S

Brent Sheets, CPM
City Administrator
LEDC Director
903-756-7502
www.lindentx.gov