

Chad Mees, Mayor Philip Weaver, Mayor Pro Tem Gayle Jones, Council Member Vickie Cooper, Council Member Jesse Luna, Council Member Shelton Gilmore, Council Member

NOTICE AND AGENDA OF A CALLED MEETING OF THE CITY COUNCIL OF THE CITY OF BARTLETT, TEXAS

Notice is hereby given that the City Council of the City of Bartlett, Texas will hold a

Regular Called Meeting

7:00 PM Monday, August 28th, 2023 Bartlett City Hall 140 W Clark Street, Bartlett, TX 76511

For citizen comments, please reach out to Brenda Kelley at (municipalcourt@bartlett-tx.us)

CALL TO ORDER, DECLARE A QUORUM, PLEDGE OF ALLEGIANCE, AND INVOCATION

CITIZENS COMMUNICATION

(The City Council welcomes public comments on items not listed on the agenda. However, the Council cannot respond until the item is posted on a future meeting agenda. Public comments are limited to 3 minutes.)

BOARDS, COMISSIONS, & COMMITTEES PRESENTATIONS, PROCLAMATIONS

CONSENT AGENDA

(The Consent Agenda includes non-controversial and routine items the Council may act on with one single vote. Any Council member may pull any item from the Consent Agenda to discuss and act upon individually on the Regular Agenda.)

PUBLIC HEARINGS / ORDINANCES

- 1. Hold public Hearing to Consider Variance Request for 700 W. Pietzsch Street.
- 2. Hold Public Hearing to Consider Adopting FY 2024 Budget.
- 3. Hold Public Hearing to Consider Adopting FY 2024 Proposed Tax Rate.

REGULAR AGENDA: REVIEW/DISCUSS AND CONSIDER ACTION

- 4. Consideration and possible action to approve a Variance Request for 700 W. Pietzsch Street.
- 5. Consideration and possible action to approve the 2022 Audit and Annual Comprehensive Financial Report.
- 6. Consideration and possible action to adopt FY 2024 Budget.
- 7. Consideration and possible action to adopt FY 2024 Proposed Tax Rate.
- 8. Consideration and possible action to approve a pole attachment agreement with Heritage Broadband.
- 9. Consideration and possible action to approve a resolution authorizing the City Administrator to submit a 2023 CTCOG Solid Waste Application.
- 10. Review and discuss the Killeen-Temple MPO 2024 Call for Projects.

EXECUTIVE SESSION:



Chad Mees, Mayor Philip Weaver, Mayor Pro Tem Gayle Jones, Council Member Vickie Cooper, Council Member Jesse Luna, Council Member Shelton Gilmore, Council Member

In accordance with Texas Government Code, Section 551.001, et seq., the City Council will recess into Executive Session (closed meeting) to discuss the following:

No items for executive session.

Reconvene into Open Session:

a. Take action, if any, on matters discussed in Executive Session.

FUTURE AGENDA ITEMS

ADJOURN

All items listed on the agenda are eligible for discussion and/or action. The City Council reserves the right to retire into executive session at any time during the course of this meeting to deliberate any of the matters listed, as authorized by Texas Government 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). All final deliberations and actions of the governing body shall be held in an open meeting as required by Texas Government Code 551.102.

I certify this agenda was posted, pursuant to Texas Government Code 551.043, at least 72 hours prior to the commencement of the meeting in accordance with the Texas Open Meetings Act.

Posted Wednesday, August 23rd, 2023 at or before 7:00 P.M.

Posted by /s/ Brenda Kelley - City Clerk

DRAFT

CITY OF BARTLETT, TEXAS

BASIC FINANCIAL STATEMENTS

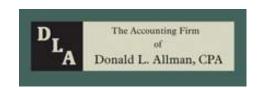
AND SUPPLEMENTAL SCHEDULES

AND INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

CONTENTS

Independent Auditors Report,	1-3
Management's Discussion and Analysis	4-10
Basic Financial Statements	
Government – Wide Financial Statements:	
Statement of Net Position	
Statement of Activities	13-14
Governmental Fund Financial Statements	
Balance Sheet – Governmental Funds	15
Reconciliation of the Balance Sheet of Governmental Funds	
To the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in	
Fund Balances – Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures and	10
Changes in Fund Balances to the Statement of Activities	18
Statement of Net Position – Proprietary Fund	19
Statement of Revenues, Expenses, and Changes in	
Net Position – Proprietary Fund	20
Statement of Cash Flows – Proprietary Fund	21
Notes to Financial Statements	22-47
Required Supplementary Information	
Statement of Revenues, Expenditures, and Changes in Fund Balance –	
Budget to Actual - Proprietary Fund	49
Statement of Revenues, Expenditures, and Changes in Fund Balance –	
Budget to Actual – General Fund	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	
Schedule of Employer Contributions	52
Other Supplementary Information	
Compliance and Internal Control Section	
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	
Schedule of Audit Findings	56-58
Correction Plan	59



CERTIFIED PUBLIC ACCOUNTANT

Independent Auditors' Report

Honorable Mayor and Members of the City Council City of Bartlett, 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 units, each major fund, and the aggregate remaining fund information of the City of Bartlett, Texas as of and for the year ended September 30,2022, and the related notes to the financial statements, which collectively comprise the City of Bartlett, Texas' 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 units, each major fund, and the aggregate remaining fund information of the City of Bartlett, Texas, as of September 30, 2022, 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 of Bartlett, Texas 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 of Bartlett, Texas' 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.

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.

Donald L Allman, CPA, PC 4749 Williams Drive., Ste. 322 Georgetown, Texas 78633

Email: dallman@donallmancpa.com

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT (Continued)

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 of Bartlett, Texas' 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 of Bartlett, Texas' ability to continue as a going concern for a reasonable period of time.

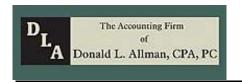
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-10 and 49-50 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 of Bartlett, Texas' basic financial statements. The accompanying combining and individual nonmajor 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 combining and individual nonmajor 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.



Donald L Allman, CPA, PC 4749 Williams Drive., Ste. 322 Georgetown, Texas 78633

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT (Continued)

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2023 on our consideration of the City of Bartlett, Texas' 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 of Bartlett, Texas' 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 of Bartlett, Texas' internal control over financial reporting and compliance.

Donald L. Allman, CPA, PC

August 24, 2023 Georgetown, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial Report, we, the managers of City of Bartlett, Texas, discuss and analyze the City's financial performance for the fiscal year ended September 30, 2022. Please read it in conjunction with the independent auditors' report on page 1, and the City's Basic Financial Statements which begin on page 11.

FINANCIAL HIGHLIGHTS

The City's net position increased by \$444,445 as a result of this year's operations. This included a (\$1,287,062) net position decrease in the general fund, before transfers, and a \$1,731,507 net increase in the proprietary fund, before transfers.

- The General Fund ended the year with a fund balance of \$(503,533) on a governmental funds basis, a \$(92,284) decrease.
- The total revenues of all the City's programs \$4,437,555, a \$899,324 increase.
- . The total cost of all the City's programs was \$3,993,110, a \$(108,075) decrease.

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 12 through 14). 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.

Fund financial statements (starting on page 15) 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 activities, these statements tell how services were finance 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 statements provide the same type of information as the government-wide financial statements, only in more detail.

The notes to the financial statements (starting on page 24) provide narrative explanations or additional data needed for full disclosure in the government-wide statements and the fund financial statements.

USING THIS ANNUAL REPORT (continued)

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 12. 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 of 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. The City of Bartlett's net position increased, making the City better off than the prior 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 periods (e.g. uncollected taxes). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting as opposed to the modified accrual basis used in prior reporting models.

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) provide 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 non-financial 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 police, streets, culture & recreation, and general government. Property taxes, sales taxes and franchise fees finance most of these activities.

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

USING THIS ANNUAL REPORT (continued)

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 funds – 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 measure 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 governmental funds 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 is detailed in a reconciliation following the fund financial statements.

Proprietary funds – 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 proprietary funds. Proprietary funds are 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 proprietary funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table I

NET POSITION

	_	Governmental Activities		Business-type Activities		Total Goveri	Primary nment
	-	2022	2021	2022	2021	2022	2021
Current and other assets		287,253	292,050	567,650	1,447,803	854,903	1,739,853
Noncurrent and capital	assets	1,499,031	727,830	1,840,201	1,476,343	3,339,232	2,204,173
To	otal Assets	1,786,284	1,019,880	2,407,851	2,924,146	4,194,135	3,944,026
Deferred Outflows of Resources		245,272	(24,164)	(23,476)	(23,476)	221,796	(47,640)
Current Liabilities		675,156	449,641	258,007	253,377	933,163	703,018
Long-term Liabilities		303,074	184,661	1,647,512	1,939,393	1,950,586	2,124,054
Tota	l Liabilities	978,230	634,302	1,905,519	2,192,770	2,883,749	2,827,072
Deferred Inflows of Resor	urces	179,075	160,652	73,955	73,955	253,030	234,607
Net Position:							
Net Investment in Capital	Assets	1,428,837	618,695	192,689	214,223	1,621,526	832,918
Restricted for:							
Special Purpose		-	-			-	-
Debt Service		35,413	40,122	342,604	280,686	378,017	320,808
Unrestricted	_	(589,999)	(458,055)	(130,392)	139,036	(720,391)	(319,019)
Total N	et Position	\$874,251	\$200,762	\$404,901	\$633,945	\$1,279,152	\$834,707

Table II
CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
-	2022	2021	2022	2021	2022	2021
ProgramRevenues:						
Charges for Services	\$7,540	112,369	\$3,267,996	\$2,611,986	\$3,275,536	\$2,724,355
Fines & forfeitures	30,543	\$87,047	ψ0,207,000	\$0	30,543	\$87,047
Operating grants and	30,343	ψ07,047		ΨΟ	30,343	ΨΟ1,041
contributions	105,808	0	315,000	240,891	420,808	\$240,891
General Revenues:	,		,,,,,,	-,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -,
Property tax	576,363	285,038			576,363	\$285,038
Sales tax	130,963	120,922			130,963	\$120,922
Franchise fees	2,177	42,669			2,177	\$42,669
Investment earnings	39	540	137	193	176	\$733
Miscellaneous	989	36,576	0	0	989	\$36,576
Transfers	1,960,551	771,007	(1,960,551)	(771,007)	0	\$0
Total Revenue	2,814,973	1,456,168	1,622,582	2,082,063	4,437,555	3,538,231
Expenses:						
General government	1,166,620	833,224			1,166,620	833,224
Public Safety	387,007	351,968			387,007	351,968
Court Expenses	93,539	74,589			93,539	74,589
Public Works	327,784	411,471			327,784	411,471
Culture & Recreation	164,623	89,661			164,623	89,661
Interest on long-term	104,023	09,001			104,023	09,001
debt	1,911	7,038	36,678	28,536	38,589	35,574
Water and Sewer	,-	,	1,814,948	2,304,698	1,814,948	2,304,698
Total Expenses	2,141,484	1,767,951	1,851,626	2,333,234	3,993,110	4,101,185
Change in net position	673,489	(311,783)	(229,044)	(251,171)	444,445	(562,954
Net position - beginning	200,762	512,545	633,945	- 885,116	834,707	- 1,397,661
Net position - ending	874,251	200,762	404,901	633,945	1,279,152	834,707

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

A large portion of the City's net position (126.8 percent) reflect 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.

The balance of *unrestricted net position*, \$(720,391) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted fund balance of \$378,017 is required to make bond, loan and lease payments over the next fiscal year.

For fiscal year 2022, revenues from governmental activities totaled \$854,422. Property Taxes are the largest components of revenues (67.5percent). Sales taxes (15.3%) and grants (12.4%) are the next highest revenue sources.

For fiscal year 2022, expenses for governmental activities totaled \$2,141,484 The City's three largest funded programs are for public works, public safety, and general government expenditures.

Charges for services of the City's business-type activities were \$3,583,133 for the fiscal year ending September 30, 2022. Expenses for the City's business-type activities were \$1,851,626. The City's largest expenses are the purchase of power, and salaries & related expenses.

THE CITY'S FUNDS

As the City completed the year, its governmental funds, as presented in the balance sheet on page 14, reported a combined fund balance of \$(503,533), which is less than last year's total of \$(411,249).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022, the City had \$3,339,232 invested in a broad range of capital assets, including facilities and equipment and land. There were \$1,458,918 in capital asset additions in Fiscal Year 2022.

Debt

The City had long-term indebted obligations of \$1,717,706 up from the \$1,974,470 in the prior year.

More detailed information about the City's long-term liabilities is presented in the Notes to the Financial Statement starting on page 23.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's elected and appointed officials considered service delivery and system maintenance costs when setting the fiscal year 2022 budget and tax rate.

The City adopted a \$3,399,450 budget for fiscal year 2021-2022. It was funded through property taxes via \$0.715 tax rate, electricity, water and sewer charges, and other local revenue.

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 Bartlett, P.O. Box 398, Bartlett, Texas 76656.

BASIC FINANCIAL STATEMENTS

CITY OF BARTLETT, TEXAS STATEMENT OF NET POSITION September 30, 2022

	Primary Government			Component Unit	
<u>ASSETS</u>	Governmental Activities	Business-type Activities	Total	Bartlett Municipal Development District	
Cash and cash equivalents	165,547	229,743	395,290	45,999	
Property taxes, net of allowance for uncollectibles Other Receivables,	\$110,921		110,921		
net of allowance for uncollectibles Inventory	10,785	\$255,432	266,217		
Net Pension Position Capital assets not being depreciated: Construction in	-	82,475	82,475		
Progress	634,379		634,379		
Land Capital assets, net of accumulated depreciation	25,000	78,821	103,821		
Machinery and Equipment	137,698	-	137,698		
Buildings & Improvements	701,954		701,954		
Utility system	-	1,761,380	1,761,380		
Due from Other Funds	-	-	-		
Total Capital Assets	1,499,031	1,840,201	2,704,853	-	
Total Assets	1,786,284	2,407,851	3,781,552	45,999	
Deferred Outflows - Pension Plan LIABILITIES	245,272	(23,476)	221,796		
Accounts payable	35,942	99,484	135,426		
Accrued liabilities	639,214	158,523	797,737		
Due to Other Funds Noncurrent liabilities:		-	-		
Net Pension Liability	155,663		155,663		
Net OPEB Liability	77,217		77,217		
Due within one year	33,502	305,926	305,926		
Due within more than one year	36,692	1,341,586	1,378,278		
Total Liabilities	978,230	1,905,519	2,850,247	-	
Deferred Inflows of Resources	179,075	73,955	253,030		
NET POSITION					
Net Investment in Capital Assets Restricted for:	1,428,837	192,689	1,621,526		
Debt Service	35,413	342,604	378,017		
Unrestricted	(589,999)	(130,392)	(720,391)	45,999	
Total Net Position	874,251	404,901	1,279,152	45,999	
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The accompanying notes are an integral part of the financial statements.

CITY OF BARTLETT, TEXAS STATEMENT OF ACTIVITIES September 30, 2022

		Program Revenues	
	Expenses	Charges for Services	Operating Grants and Contributions
Functions / Programs			
Primary government:			
Governmental activities:			
General Government	\$ 1,166,620	\$4,190	\$0
Public safety	387,007	3,350	0
Court expenses	93,539	30,543	
Public works	327,784	0	
Culture & Recreation	164,623	0	0
Interest on long-term debt	38,589	0	
Total governmental activities	2,178,162	38,083	0
Business-type activities:			
Water, Sewer and Sanitation	1,814,948	3,267,996	0
Total business-type activities	1,814,948	3,267,996	0
Total primary government	3,993,110	3,306,079	0
Component Unit:			
Economic Development Corporation	\$87,750		\$0
Total Component Unit	\$87,750	\$0	\$0

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

Net (Expense) Revenue and Changes in Net Position

Component Unit Primary Government Bartlett Municipal Governmental Business-type **Development Activities Activities** Total **District Functions / Programs** Primary government: Governmental activities: General Government (1,162,430)(1,162,430)Public safety (383,657)(383,657)Court (62,996)(62,996)**Public Services** (327,784)(327,784)Culture & Recreation (164,623)(164,623)Interest on long-term debt (1,911)(36,678)(38,589)(2,140,079)Total governmental activities (2,103,401)(36.678)Business-type activities: Water, Sewer and Sanitation 1,453,048 1,453,048 Total business-type activities 1,453,048 1,453,048 Total primary government (2,103,401)1,416,370 (687,031)Component Unit: **Economic Development Corporation** (87,750)**Total Component Unit** (87,750)General Revenues: Property tax 576,363 576,363 Sales tax 130,963 130,963 39,360 Franchise fees 2,177 2,177 Investment earnings 39 137 176 Miscellaneous 989 989 Grant income 105,808 315,000 420,808 **Transfers** 1,960,551 (1,960,551)**Total General Revenues** 2,776,890 1,131,476 39,360 (1,645,414)Change in net position 673,489 (229,044)444,445 (48,390)Net Position - Beginning 200,762 633,945 834,707 94,389 Prior Period Adjustment

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

Net Position - Ending

404,901

1,279,152

45,999

874,251

CITY OF BARTLETT, TEXAS BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2022

<u>ASSETS</u>	General	Debt Service	Total
Cash	125,425	35,413	160,838
Taxes receivable Inventory Other receivables, net of	\$110,921 -		110,921 -
allowance for uncollectibles Due from other funds	10,785 -		10,785 -
Total Assets	247,131	35,413	282,544
LIABILITIES AND FUND BALANCES Liabilities:			
Accounts payable	35,942		35,942
Accrued expenses	639,214		639,214
Due to other funds	-		-
Unearned revenues	\$110,921		110,921
Total Liabilities	786,077		786,077
Fund Balances:			
Nonspendable	-		-
Restricted for Debt Service		35,413	35,413
Assigned	-		
Unassigned	(538,946)		(538,946)
Total Fund Balances	(538,946)	35,413	(503,533)
Total Liabilities and Fund Balances	247,131	35,413	282,544

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

CITY OF BARTLETT, TEXAS RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION September 30, 2022

Total fund baland	ces-governmental funds		(503,533)
Amounts reported position are different	ed for governmental activities in the started to th	atement of net	
Capital assets us	ed in governmental activities are not fi	nancial	
resources and th	erefore are not reported in the funds.	These assets	
consist of:	Net Pension Liability		(155,663)
	Construction in progress	634,379	
	Land	\$25,000	
	Buildings and Improvements	2,848,656	
	Furniture and Equipment	582,309	
	Accumulated Depreciation	(2,591,313)	
	Total capital assets	\$1,499,031	\$1,499,031
Some revenues i	n the governmental funds are deferred	because they	4,709
are not collected	within the prescribed time period after	er year end. On	
the accrual basis	, however, those revenues would be re	ecognized,	
regardless of wh	en they are collected.		
Defe	red outflows Pension Plan	245,272	245,272
Unea	rned Property taxes not collected	\$110,921	\$110,921
Some long-term	liabilities are not due and payable in th	ne current	
period and there	fore are not reported in the funds. The	ose liabilities	
consist of: Net C	PEB Liability	(77,217)	
Longt	erm Liabilities	70,194	
Defe	red Inflows Pension Plan	179,075	(326,486)

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

Net position of governmental activities

874,251

CITY OF BARTLETT, TEXAS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended September 30, 2022

•	ŕ	Debt	
Revenues	General	Service	Total
Ad valorem tax	551,648		\$551,648
Sales tax	130,963		130,963
Franchise fees	2,177		2,177
Fine and forfeitures	30,543		30,543
Licenses and permits	7,540		7,540
Grant income	105,808		105,808
Miscellaneous & other services	989	0	989
Interest income	39		39
Total Revenues	829,707	0	829,707
<u>Expenditures</u>			
Current:			
General government:			
Administration	1,066,623		1,066,623
Public Safety	379,069		379,069
Court expenses	93,539		93,539
Public Works	290,107		290,107
Culture & Recreation	161,787		161,787
Debt Service:			0
Principal	0	36,996	36,996
Interest and fiscal cost	0	3,126	3,126
Bond issuance cost	0		0
Capital Outlay	851,295		851,295
Total Expenditures	2,842,420	40,122	2,882,542
Deficiency of Revenues Over Expenditures	(2,012,713)	(40,122)	(2,052,835)
Other Financing Sources:			
Transfers in	1,960,551	35,413	1,995,964
Transfers out	(35,413)	0	(35,413)
Loan proceeds	0		0
Total Other Financing Sources	1,925,138	35,413	1,960,551
Net Change in Fund Balance	(87,575)	(4,709)	(92,284)
Fund Balances - beginning of year	(451,371)	40,122	(411,249)
Fund Balances - end of year	(\$538,946)	\$35,413	(\$503,533)

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

CITY OF BARTLETT, TEXAS RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

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

Net change in fund b	alances total governmental funds		(\$92,284)
statement of activitied depreciation expense	report capital outlays as expenditures. Howers, the cost of those assets is allocated over the third is the amount by which depreciation expenses the control of the cost of t	their useful lives as	
outlays in the current	period.		_
	Capital outlay expenditures	\$851,295	
	Depreciation expense	(80,094)	
		\$771,201	\$771,201
	Payroll Taxes accrued and not paid		58,396
Revenues in the state	ement of activities that do not provide curre	nt financial resources	
are not reported as re	evenues in the funds.		
	Debt Service		36,996
	Property taxes not collected	\$110,921	
	Less prior year	(86,206)	
		\$24,715	\$24,715
Total Pension Expens	e is not recognized in Governmental funds		0
	rted in the statement of activities do not req		
current financial reso governmental funds.	urces and, therefore, are not reported as ex	penditures in	
	Increase in Net Pension liability	(\$323,115)	
	Decrease in deferred outflows/inflows	197,580	
		(\$125,535)	(\$125,535)
Change in net positio	n of governmental activities		\$673,489

CITY OF BARTLETT, TEXAS STATEMENT OF NET POSITION PROPRIETARY FUND

September 30, 2022

Business-type Activities Enterprise Fund

	Water, Se	ewer and Sanitation Fund
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$	229,743
Accounts receivable		255,432
Net Pension Position		82,475
Inventory		-
Total Current Assets		567,650
Capital assets:		
Land		78,821
Electric System		694,396
Utility System		6,731,244
Furniture and Equipment		504,656
Construction in Progress		1,492,830
Less accumulated depreciation		(7,661,746)
Total capital assets		1,840,201
Total Assets		2,407,851
Deferred Outflows of Resources		(23,476)
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable		99,484
Accrued expenses		-
Customer deposits		158,523
Due to Other Funds		-
Current portion of long-term debt		305,926
Total Current liabilities		563,933
Non-Current liabilities		
Bonds payable		1,341,586
Total Liabilities		1,905,519
NET POSITION		
Net Investment in Capital Assets		192,689
Restricted for debt service		342,604
Unrestricted		(130,392)
Total Net Position	\$	404,901
Deferred Inflows of Resources		73,955

CITY OF BARTLETT, TEXAS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS – PROPRIETARY FUND

For the Year Ended September 30, 2022

Business-type Activities Enterprise Fund

	Fund
	Water, Sewer and Sanitation Fund
Operating Revenues	
Water, Sewer, and Sanitation	\$3,267,996
Miscellaneous	0
Total Operating Revenues	3,267,996
Operating Expenses	
Garbage collection cost	103,920
Purchased Power	521,841
Purchased water	0
Contract Services & related exp	352,024
Materials and Supplies	213,426
Equipment repairs and maintenance	158,523
Depreciation	243,765
Other services and charges	221,449
Total Operating Expenses	1,814,948
Operating Income	1,453,048
Nonoperating Revenues	
Grant Funds received	315,000
Interest Income	137
Interest expense	(36,678)
Total Nonoperating Revenues (Expenses)	278,459
Income Before Transfers	1,731,507
Transfers Out	(1,960,551)
Change in Net Position	(229,044)
Net Position - beginning	633,945
Prior Period Adjustment	0
Net Position - ending	404,901_

CITY OF BARTLETT, TEXAS STATEMENT OF CASH FLOWS PROPRIETARY FUND

For the Year Ended September 30, 2022

Business-type Activities Enterprise Fund

	Water, Sewer and Sanitation Fund
Cash Flows from Operating Activities	
Cash received from customers	\$3,246,846
Cash paid to suppliers	(1,214,529)
Cash paid to employees	(352,024)
Net Cash Provided by Operating Activities	1,680,293
Cash Flows from Noncapital Financing Activities	
Transfer out - cash only	(1,960,551)
Net Cash usd by Noncapital Financing Activities	(1,960,551)
Cash Flows from Capital and Related Financing Activities	
Grant funds received	315,000
Capital asset expenditures	(607,623)
Principal proceeds received	0
Principal paid	(299,684)
Interest paid	(36,678)
Net Cash Used by Capital and Related Financing Activities	(628,985)
Cash Flows from Investing Activities	
Decrease in invested cash	7,803
Interest received	137
Net Cash Provided by Investing Activities	7,940
Net Increase in Cash and Cash Equivalents	(901,303)
Cash and cash equivalents - beginning of year	1,131,046
Cash and cash equivalents - end of year	\$229,743
Reconciliation of operating income to net cash provided	
by operating activities:	
Operating income	1,453,048
Adjustments to reconcile operating loss	
to net cash provided by Operating Activities:	0
Depreciation expense	243,765
Increase in accounts receivable	(21,150)
Decrease in inventory	0
Decrease in accounts payable	(25,558)
increase in accrued liabilities	0
Increase in customer deposits	30,188
Total Adjustments	227,245
Net Cash Provided by Operating Activities	\$1,680,293

CITY OF BARTLETT, TEXAS NOTES TO FINANCIAL STATEMENTS

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

A. REPORTING ENTITY

The City of Bartlett, Texas was incorporated in 1890 as a Type A General Law Municipality, pursuant to the laws of the State of Texas. The City operates under a Council form of government and provides services authorized by its charter. Presently, these services include police and fire protection, street repair and maintenance, planning and zoning, park maintenance, and general administrative services.

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

The City is an independent political subdivision of the State of Texas, governed by a mayor and five council members, and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared, based on considerations regarding the potential for inclusion of other entities, organizations, or functions, as part of the City's financial reporting entity.

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units – an amendment of GASB Statement No. 14, and includes all component units of which the City appoints a voting majority of the unit's board; the City is either able to impose its will on the unit of a financial benefit or burden relationship exists,

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described above. Currently, the Bartlett Municipal Development District meets the above criteria and is discretely presented within the government-wide financial statements of the City. The Bartlett Municipal Development District was formed under Chapter 377 of the Texas Government Code by resolution of City Council. By special election dated November 5, 2013, the Citizens of the City of Bartlett Texas approved adoption of a one half of one percent sales tax pursuant to Section 4B of the Development Corporation Act of 1979.

Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are; that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments.

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:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and the Statement or Activities are government-wide financial statements. They report information on all of the City's non-fiduciary activities with most of the inter-fund activities removed. Governmental activities include programs supported primarily by taxes, grants and other intergovernmental revenues. Business type activities include programs supported by water and sewer 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 and sewer payments, police fines, etc. The "grants and contributions" column includes amounts paid by organizations outside the City to help meet the operational or capital requirements of a given function. If a revenue is not a program revenue, it is a general revenue used to support all of the City's functions. Taxes are always general revenues.

Inter-fund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet. All inter-fund 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.

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 increase 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 un-matured 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 year end.

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</u>

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

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 funds:

- 1. **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.
- 2. **Debt Service Fund** used to account for the resources accumulated and payments made for principal and interest on long-term certificate of obligation debt of governmental funds.

The City reports the following major proprietary fund:

2. **Enterprise 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. This fund include the Utility Fund – Electricity, Water, Sewer and Sanitation Fund.

E. OTHER ACCOUNTING POLICIES

1. For purposes of the statement of cash flows, cash and cash equivalents include all cash and certificates of deposit having an original maturity date of less than three months.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

E. OTHER ACCOUNTING POLICIES (Continued)

2. 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, other than infrastructure items, are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Infrastructure is not held to the \$1,000 limit; all infrastructure, purchased after October 1, 2003 (prospective method) is capitalized regardless of cost. The City inventoried its general fixed assets at October 1, 2003 and they are valued at original cost where such cost was known, otherwise, they are valued at estimated historical cost.

Donated capital assets are recorded at estimated fair market 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 asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Interest cost on governmental activities construction projects are not capitalized.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives.

Buildings 40, Building improvements 40; Vehicle 5; Infrastructure 50; Equipment 10; Water and sewer system 40; Sanitation system – Disposal plant 20;

- 3. During the course of operations, transactions occur between individual funds for specified purposes. These receivables and payable are, for the most part, eliminated from the Government-Wide Statements of Net Position and are classified a "due from other funds" or "due to other funds" in the fund financial statements. Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.
- 4. The City records the purchase of supplies as expenditures/expenses at the time of purchase and does not maintain inventory.
- 5. In the fund financial statements of the governmental funds, the City can reserve portions of fund equity in the governmental fund financial statements. Reserves of fund equity represent those portions of fund equity not appropriate for expenditure or legally restricted by outside parties for use for a specific purpose.

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</u>

E. OTHER ACCOUNTING POLICIES (Continued)

6. Each employee is granted 40 hours of vacation at the employee's anniversary date. After 2 years 80 hours of vacation is available. After 4 years, 3 weeks of vacation is available. After 9 years of service, 4 weeks of vacation is available. Any accrued vacation balance is paid upon termination.

One day of sick pay is accrued for each month of service. Unused sick days can be carried forward, but will not be paid on termination.

The balance of compensated absences is not accrued as they are not material.

- 7. The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.
- 8. The City applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.
- 9. The City is a Type A General Law Municipality with a maximum tax rate for all purpose of \$.33912 per 100 assessed valuation. This maximum tax rate is imposed by the Constitution of the State of Texas. All taxes due the City on real or personal property are collected by the Falls County Tax Assessor-Collector and may be paid at any time after the tax tolls have been completed and approved, which is not later than October 1. Current taxes become delinquent on February 1 following the tax year. There are various penalties for delinquent taxes; there are not discounts allowed on taxes. The procedure for collecting delinquent taxes is to refer to a collection attorney after sending two delinquent notices and a letter. All properties located within the City limits on January 1 of each year are charged with a special lien in favor of the City from such date for taxes due thereon.
- 10. Transactions between funds that would be treated as revenues, expenditures, or expenses, if they involved organizations external to the governmental unit, are accounted for as revenues, expenditures, or expenses in the funds involved. Transactions which constitute reimbursement of a fund for expenditures or expenses initially made from that fund, which are properly attributable to another fund, are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed. Nonrecurring or non-routine transfers of equity between funds are reported as additions to, or reductions of, the fund balance of governmental fund types. All other legally authorized transfers are treated as operating transfers and are included in the results of operations of both governmental and proprietary fund types.

CITY OF BARTLETT, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2022

Pensions:

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from the City'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. Information regarding the City's Total Pension Liability is obtained from TMRS through a report prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

Deferred Outflows/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. The City has the following items that qualify for reporting in this category.

- Deferred charges on refunding A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension contributions after measurement date These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets This difference is deferred and amortized over a closed five year period.
- Difference in expected and actual pension experience This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statements element, deferred inflows or 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. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and municipal court fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGET AND DATA

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1. 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.
- 2. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
- 3. The budget is legally enacted by the City Council.
- 4. Budget revisions may be made during the year.
- 5. The City over-expended its budget in the general fund as follows:

General Government \$ 472,463 Public Works \$ 288,837 Culture & recreation \$ 129,587

The City was over budget overall in the General Fund by \$1,728,982.

III. <u>DETAILED NOTES ON ALL FUNDS</u>

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 investment, (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.

III. <u>DETAILED NOTES ON ALL FUNDS</u>

A. DEPOSITS AND INVESTMENTS (Continued)

Additional Contracted 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

Deposits

As of September 30, 2022, the City's deposit balances were as follows:

	Primary Government	Component Unit	Total Reporting Entity
1. Insured (FDIC)	\$250,000	45,999	\$295,999
2 Uninsured, collateralized with securities held by pledging financial institution's			
agent in the entity's name. 4. Uninsured and uncollateralized	145,290		145,290
Total Deposits	\$395,290	\$45,999	\$441,289
Carrying Amount	\$395,290	\$45,999	\$441,289

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 year.
- 3. Interest Rate Risk The City has no debt securities which have interest rate risk.

III. DETAILED NOTES ON ALL FUNDS (Continued)

A. DEPOSITS AND INVESTMENTS (Continued)

Policies Governing Deposits and Investments

- 4. Credit Risk In compliance with the City's Investment Policy, as of September 30, 2018, the City minimized credit risk loss due to default of a security issuer or backer, by: limiting investments to the safest types of securities; limiting Certificates of Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC); limiting the City's investments to obligations issued, guaranteed, insured by or backed by the full faith and credit of the United States or its agencies and instrumentalities; pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business; and diversifying the investment portfolio so that potential losses on individual securities were minimized.
- 5. Concentration Risk The City's deposits and investments are not exposed to concentration risk.

B. PROPERTY TAXES

Property taxes for each year are levied on approximately October 1 and are due upon receipt of the tax bill and become delinquent on February 1 of the following year. On January 1 of each year, a tax lien is attached to the property to secure the payment of all taxes, penalties, and interest. The lien exists in the factor of the State and each taxing unit. Appraised values are established by the Central Appraisal District (CAD) of Williamson County, Texas, through procedures established by the Texas Legislature. The County Tax Assessor Collector bills and collects the City's property taxes. The County bills the City's tax levies as soon as possible after certification of taxable values by the CAD, which is approximately August 1 as noted above. Additional tax bills are sent in December, February, April and July (which includes a surcharge for legal costs associated with collection).

In August, delinquent taxes are turned over to the County's delinquent tax attorneys for final collection or other disposition.

The City's property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real and personal property located in the City. The lien date is January 1 of that year and they become delinquent on February 1. The tax levy for October, 2021 (fiscal year ended September 30, 2022) was \$576,363.

The tax assessment of October 1, 2021 tax sets a tax levy at \$.0715 per \$100 of assessed valuation at 100 percent of market value.

III. DETAILED NOTES ON ALL FUNDS (Continued)

B. PROPERTY TAXES (Continued)

Property taxes as of September 30, 2022, are as follows:

	General Fund
Current Taxes Receivable	\$44,351
Delinquent Taxes Receivable	66,570
	\$110,921

C. DISAGGREGATION OF RECEIVABLES AND PAYABLES

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

	General	Water and Sewer
Receivables:		
Property Taxes	\$110,921	\$0
Accounts and other receivables	0	255,432
Less: allowance for uncollectibles	0	0
Sales Tax	10,785	0
State Court Costs	0	
Net total receivables	\$121,706	\$255,432

In the proprietary funds, the City records certain revenues billed to other governmental agencies, residents, and others on a monthly basis. Adjustments to revenue are made for uncollectible accounts as determined by management.

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

C. DISAGGREGATION OF RECEIVABLES AND PAYABLES (Continued)

Payables at September 30, 2022, were as follows:

	General	and	Water Sewer
Accounts Payable:	35,942		99,484
Accrued liabilities	639,214		-
Customer deposits			158,523
Total Payables	675,156		258,007

D. INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivable and payable balances at September 30, 2022 were:

	Due from Other Funds	Due to Other Funds
General Fund	\$0	\$0
Water, Sewer and Sanitation Fund	0	0
Total All Funds	\$0	\$0

E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Increase	(Decrease)	Ending Balance
Governmental Activities				
Capital assets, not being depreciated:				
Construction in Progress		634,379		634,379
Land	\$25,000	\$0		\$25,000
Total capital assets, not being depreciated Capital assets, being depreciated:	25,000	634,379		659,379
Buildings and Improvements	2,670,630	178,026		2,848,656
Furniture, Equipment, Vehicles	543,419	38,890		582,309
Total capital assets, being depreciated	3,214,049	216,916	0	3,430,965
Less accumulated depreciation	(2,511,219)	(80,094)	0	(2,591,313)
Total capital assets, being depreciated net	702,830	136,822	0	1,499,031
Governmental capital assets, net	727,830	771,201	0	1,499,031

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

E. CAPITAL ASSETS (Continued)

	Beginning Balance	Increase	(Decrease)	Ending Balance
Business-type activities				
Land	78,821			78,821
Total capital assets, not being depreciated	78,821	-		78,821
Capital assets, being depreciated:				
Utility System	6,731,244	-		6,731,244
Vehicles, Furniture and Equipment	375,683	128,973		504,656
Electric System	694,396	-		694,396
Construction in progress	1,014,180	478,650	-	1,492,830
Less accumulated depreciation	(7,417,981)	(243,765)		(7,661,746)
Total capital assets, being depreciated	1,397,522	363,858	-	1,761,380
Business-type capital assets, net	1,476,343	363,858	-	1,840,201

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

Governmental activities:	
General Government	31,643
Public Safety	7,938
Public Works	37,677
Library	\$2,836
Total depreciation expense - governmental activities	\$80,094

Business-type activities:

Water, sewer and sanitation	\$243,765
Total depreciation expense - business-type activities	\$243,765

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

F. LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended September 30, 2022:

Governmental:

`	·	•	Governmental- Type Activities
\$72,425 Capital lease maturing in July 2023, 36 payments of \$2,093.15 with an interest rate of 2.59%. \$80,000 note payable to a local bank amortized over 15 years,		•	\$20,686
\$578 in monthly payments including interest, renewable annual Lease purchase agreement with a local bank payable with six an installments of \$7,288, through March 1, 2021. Lease purchase agreement with monthly payments of \$563.03,	-		42,692 -
		_	6,816
Total Debt		=	\$70,194
			Business-Type Activities
\$83,463 Capital Lease from Caterpillar with payments of \$1,116 maturing May 2028, interest rate of 3.35% \$1,375,000 General Obligation Refunding Bonds Series 2012		•	69,035
maturing March 1, 2026; payable \$85,000 to \$115,000 annually interest at 2.39%; secured by levy and collection of ad valorem Loan with Governmental Capital Corporation for \$500,000, payable March 30, beginning December 6, 2017 and maturing March 2018.	taxes ments		440,000
Payments of \$59,957.75 annually with an interest rate of 3.9749 \$1,000,000 Combination Tax and Revenue Bonds Series 2021			268,477
maturing March 1, 2028; payable March 1st and September 1st Payments from \$83,239 to \$191,606, interest rate of 3%.		-	870,000
Total Debt		-	\$1,647,512
Fiscal Year Ending	Principal	Interest	Total
2023	33,502	1,911	35,413
2024	12,944	449	13,393
2025	12,944	449	13,393
2026	10,804	411	11,215
Thereafter	_	-	-
Total	\$70,194	\$3,220	\$73,414

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

F. LONG-TERM DEBT

Fiscal Year Ending	Principal	Interest	Total
2023	305,926	36,678	342,604
2024	313,180	29,948	343,128
2025	320,624	21,187	341,811
2026	328,163	18,179	346,342
2027	220,800	3,742	224,542
Thereafter	158,819	3,238	162,057
Total	1,647,512	112,972	1,760,484

	Amounts Outstanding 10/1/21	Additions	Retirements	Amounts Outstanding 9/30/2022	Current Portion
General Fund:					
General Obligation					
Note Payable	48,692	0	6,000	42,692	6,000
Lease Payable	44,926	-	24,240	20,686	20,686
Lease Payable	13,572	-	6,756	6,816	6,816
Lease Purchase			-	-	
Long-term liabilities	107,190	-	36,996	70,194	33,502
Utility Fund:					
Bonds Payable	1,545,000	-	235,000	1,310,000	245,000
Note Payable	322,280	-	53,803	268,477	49,675
Lease Payable	79,916		10,881	69,035	11,251
Long-term liabilities	1,867,280	-	299,684	1,647,512	305,926

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

G. DEFERRED REVENUE

Deferred revenue at year end consisted of the following

General Fund:

Property Taxes: Current 44,351
Property Taxes: Delinquent 66,570
110,921

H. INTERFUND TRANSFERS

Inter-fund transfers during the year ended September 30, 2022 were as follows:

_	Transfers In	Out
General Fund	1,960,551	
Water, Sewer and Sanitation Fund	I	1,960,551
Total	\$1,960,551	\$1,960,551
	35-	

I. DEFINED BENEFIT PENSION PLAN

A. Plan Description

The City of Bartlett participates as one of 860 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency 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 municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual report (CAFR) that can be obtained at www.tmrs.com.

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

B. 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 benefit is calculated as if the sum of the employee's contributions, with interest, and the city financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24 or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

Employees covered by benefit terms.

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	33
Active employees	<u>16</u>
Total	58

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. PENSION PLAN (Continued)

C. Contributions

The contribution rate for the employees in TMRS is 5%, 6% and 7% of employee gross earnings, 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 annually determined by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Bartlett were required to contribute 6.75% of their annual gross earnings during the fiscal year. The contribution rates for the City of Bartlett were 6.75% and 6.75% in calendar years 2022 and 2021 respectively. The city's contributions to TMRS for the year ended September 30, 2021 were \$64,481, and were equal to the required contributions.

D. Net Pension Liability

The city's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation 2.5% per year Overall payroll growth 3.5% per year Investment Rate of Return 6.75% net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB o account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with slight adjustments.

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

I. PENSION PLAN (Continued)

Actuarial assumptions used in the December 31, 2021, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period January 1, 2010 through December 31, 2015, first used in the December 31, 2015 valuation. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2015 valuation.

The long-term expected rate of return on pension plan investments is 6.75%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. 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 using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.80%
International Equity	17.5%	6.05%
Core Fixed Income	30.0%	1.50%
Non-Core Fixed Income	e 10.0%	3.50%
Real Return	5.0%	1.75%
Real Estate	10.0%	5.25%
Absolute Return	5.0%	4.25%
Private Equity	5.0%	8.50%
Total	100.0%	

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 employee and employer contributions will 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.

City of Bartlett

Schedule of Changes in Net Pension Liability and Related Ratios Current Period

A.	Total pension liability	
	1. Service Cost	129,726
	2. Interest (on the Total Pension Liability)	111,961
	3. Changes of benefit terms	-
	4. Difference between expected and actual experience	71,013
	5. Changes of assumptions	-
	6. Benefit payments, including refunds of employee contributions	 (33,958)
	7. Net change in total pension liability	\$ 278,742
	8. Total pension liability - beginning	1,610,793
	9. Total pension liability - ending	1,889,535
В.	Plan fiduciary net position	
	1. Contributions - employer	64,481
	2. Contributions - employee	65,690
	3. Net investment income	(140,822)
	4. Benefit payments, including refunds of employee contributions	(33,958)
	5. Administrative Expense	(1,216)
	6. Other	 1,452
	7. Net change in plan fiduciary net position	\$ (44,373)
	8. Plan fiduciary net position - beginning	 1,924,696
	9. Plan fiduciary net position - ending	1,880,323
C.	Net pension liability [A.9-B.9]	9,212
D.	Plan fiduciary net position as a percentage	
	of the total pension liability [B.9 / A.9]	99.51%
E.	Covered-employee payroll	\$ 860,251
F.	Net pension liability as a percentage	
	of covered employee payroll [C / E]	1.07%

Sensitivity of the net pension liability 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 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 in		1% Increase in
	Discount Rate (5.75%)	Discount Rate (6.75%)	Discount Rate (7.75%)
City's net pension liabil	ity \$321,300	\$9,212	\$(242,939)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com

CITY OF BARTLETT SCHEDULE OF PENSION EXPENSE SEPTEMBER 30, 2022

1. Total Service Cost	\$ 129,726
2. Interest on the Total Pension Liability	111,961
3. Current Period Benefit Changes	-
4. Employee Contributions (Reduction of Expense)	(65,690)
5. Projected Earnings on Plan Investments (Reduction of Expense)	(129,917)
6. Administrative Expense	1,216
7. Other Changes in Fiduciary Net Position	(1,451)
8. Recognition of Current Year Outflow (Inflow) of Resources - Liabilities	27,632
9. Recognition of Current Year Outflow (Inflow) of Resources - Assets	54,148
10. Amortization of Prior Year Outflows (Inflows) of Resources - Liabilities	18,041
11. Amortization of Prior Year Outflows (Inflows) of Resources - Assets	(20,131)
12. Total Pension Expense	\$ 125,535

CITY OF BARTLETT SCHEDULE OF OUTFLOWS AND INFLOWS - CURRENT AND FUTURE EXPENSE SEPTEMBER 30, 2022

Due to Liabilities:	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources	2022 Recognized in current pension expense	Deferred (Inflow) Outflow in <u>future expen</u> se
Difference in expected and actual experience [actuarial (gains) or losses]	2.5700	\$ 71,013	\$ 27,632	\$ 43,381
Difference in assumption changes [actuarial (gains) or losses]	2.5700	\$ -	\$ 27,632	\$ 43,381
Due to Assets:				
Difference in projected and actual earnings	5.0000	\$ 270,738	\$ 54,148	\$ 216,590
on pension plan investments [actuarial (gains) or losses]			\$ 54,148	\$ 216,590
Total:				\$ 259,971

Deferred Outflows and Deferred Inflows of Resources, by year, to be recognized in future pension expense as follows:

	Net deferred outflows (inflows) of
	resources
2023	\$ 44,173
2024	46,792
2025	33,543
2026	54,146
2027	-
Thereafter	<u>-</u> _
Total	\$ 178,654

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

Notes to the Financial Statements for an Employer Contributing to a Cost-Sharing Multiple-Employer Defined Benefit Healthcare Plan

Schedule of Contribution Rates

(Retiree-only portion of the rate, for OPEB)

Plan/ Annual Required Percentage of

Calendar Contribution Actual Contribution Made ARC contributed

Year (Rate) (Rate)

2018 0.03% 0.03% 100.0%

2019 0.04% 0.04% 100.0%

2020 0.04% 0.04% 100.0%

2021 0.07% (city to provide) (city to provide)

2022 0.06% (city to provide) (city to provide)

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (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 the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

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 postemployment benefit," or OPEB.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. 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 pre-fund retiree term life insurance during employees' entire careers.

The City's contributions to the TMRS SDBF for the years ended 2021, 2020 and 2019 were 4%, 4%, and 4%, respectively, which equaled the required contributions each year.

Net Other Post Employment Benefits Liability.

Actuarial Assumptions

Actuarial assumptions were developed from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. These assumptions were adopted in 2015 and first used in the December 31, 2015 valuation.

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

The Mortality Experience Investigation Study covering 2009 through 2011 is used as the basis for the post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs). Mortality Rates for service employees uses the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

III. <u>DETAILED NOTES ON ALL FUNDS (Continued)</u>

Inflation 2.50% per year

Overall payroll growth 3.50 to 10.5% per year including inflation

Discount rate 3.31%

Changes in the Net Other Post Employment Benefits Liability

emages in the two conert out amproyment actions and any	Increase (Decrease) Total OPEB Liability
Balance at 12/31/20	\$75,526
Changes for the year	
Service Cost	4,146
Interest on Total OPEB liability	1,527
Changes of benefit terms	0
Differences between expected and actual experience	(3,933)
Changes in assumption or other inputs	2,489
Benefit payments	(2,538)
Net changes	1,691
Total OPEB Liability – end of year	\$ 77,217
Total OPEB Liability as a Percentage of Covered Payroll	9.13%

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 3.31% 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 (2.31%) or -1 percentage point higher (4.31%) 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 Index's 20 year Municipal GO AA Index.

	1% Decrease in		1% Increase in
	Discount Rate (2.31%)	Discount Rate (3.31%)	Discount Rate (4.31%)
Total OPEB liability	\$96,063	\$77,217	\$63,161

Exhibit A-11

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued) CITY OF BARTLETT

SCHEDULE OF OPEB EXPENSE SEPTEMBER 30, 2022

1. Total Service Cost	\$ 4,146
2. Interest on the Total OPEB Liability	1,527
3. Changes in benefit terms	-
4. Employer Administrative costs	-
5. Recognition of deferred outflows/inflows of resources	-
6. Differences between expected and actual experience	(321)
7. Changes in assumptions or other inputs	 5,297
8. Total OPEB Expense	10,649

CITY OF BARTLETT SCHEDULE OF OUTFLOWS AND INFLOWS - OPEB CURRENT AND FUTURE EXPENSE SEPTEMBER 30, 2022

Due to Liabilities:	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources pe			2021 Recognized in current ision expense	Deferred (Inflow) Outflow in future expense	
Difference in expected and actual experience [actuarial (gains) or losses]	4.3800	\$	(3,933)		\$ (898)	\$	(3,035)
Difference in assumption changes [actuarial (gains) or losses]	4.3800	\$	2,489		\$ 569	\$	1,920
Contributons made subsequent to measurement date		pro	vided by ci	ty	provided by cit	y pro	(1,115)

Deferred Outflows and Deferred Inflows of Resources, by year, to be recognized in future pension expense as follows:

	Net deferred
	Outriows
	(inflows) of
	resources
2023	\$ 4,317
2024	3,575
2025	(329)
2026	(128)
2027	-
Thereafter	
Total	\$ 7,435

Exhibit A-11

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

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: Total covered payroll * retiree Portion of SDB Contribution (Rate)

J. CONCENTRATION OF CREDIT RISK

Proprietary fund accounts receivable are concentrated within the geographic service area of the utility system, which is within the City of Bartlett. These receivables are not concentrated within any individually significant customers. The City requires a deposit from each utility customer prior to establishing service. The total amount of proprietary fund accounts receivable at year end including estimated amounts for service provided, but not yet billed at year end was \$255,432. Utility customer deposits held at year end totaled \$158,523.

K. COMMITMENTS AND CONTINGENCIES

As of September 30, 2022, the City of Bartlett, Texas did not have any pending litigation or potential, non-disclosed liabilities that would have a material effect on the financial statements.

L. 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's risk management program includes coverage for property, general liability, automobile liability, public official's liability and employee dishonesty bonds. The City participates in the Texas Municipal League (TML) joint self insurance fund, which is a public entity risk pool. The premiums paid to TML result in the transfer of risk to the pool. The Texas Municipal League Intergovernmental Risk Pool has published its own financial report, which can be obtained by writing the Texas Municipal League Intergovernmental Risk Pool, 1821 Rutherford Lane, Austin, TX 78754.

M. NOTE 18 - IMPLEMENTATION OF NEW ACCOUNTING STANDARDS

In the current fiscal year, the City implemented the following new standards:

GASB Statement No. 68, Accounting and Financial Reporting for Pensions ("ASB 68"), replaces the requirements of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of GASB Statement No. 50, Pension Disclosures, as they relate to pension plans administered as trusts or equivalent arrangements that meet certain criterial. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Exhibit A-11

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – and Amendment of GASB 68 ("GASB 71"), requires employer contributions made between the measurement date, which is the date used to determine an employer's net pension liability ("NPL"), and the employer's fiscal year end be reported as a deferred outflow of resources ("DOoR").

NOTE N – LITIGATION

Attorneys representing the City of Bartlett note there are cases involving pending litigation with possible outcomes against the City. However, none of these cases may be reasonably estimated at this time with regard to the potential outcome or settlement amount. Also, none of the pending litigation would be considered material to the financial statements for audit purposes. Therefore, no contingent liabilities are recorded with regard to pending litigation.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BARTLETT, TEXAS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL – PROPRIETARY FUND

For the Year Ended September 30, 2022

Original Actual Amounts Variance withe Final Budget -		Budgeted	d Amounts	Astrol	Mantaga a saith
Operating Revenues \$ 588,970 \$ 685,054 \$ 96,084 Water Service 134,390 134,390 373,781 \$ 239,391 Municipal Light & Power System 1,272,830 1,272,830 1,867,041 \$ 594,211 Garbage service 249,700 249,700 333,525 \$ 83,825 Garbage tax 249,700 249,700 333,525 \$ 2,335 Penalty income 2 2,335 \$ 2,335 Interest income 3 2 353 \$ 5,415 Water & Sewer Tap Fee 3 2 5,415 \$ 5,415 Water & Sewer Tap Fee 2 2,245,890 3,268,133 1,022,243 Miscellaneous 2,245,890 3,268,133 1,022,243 Miscellaneous 2,245,890 3,268,133 1,022,243 Otol Querating Revenues 2,245,890 3,268,133 1,022,243 Oscation Water 513,220 2,245,890 3,268,133 1,022,243 Cost of water 513,220 1,03,200 1,352,024 3,020,244 3,020,24		Original	Original Final		Variance with Final Budget -
Water Service \$ 588,970 \$ 588,970 \$ 685,054 \$ 96,084 Sewer Service 134,390 134,390 373,781 \$ 239,391 Municipal Light & Power System 1,272,830 1,272,830 1,867,041 \$ 589,291 Garbage service 249,700 249,700 333,525 \$ 83,825 Garbage tax 249,700 249,700 333,525 \$ 3,825 Penalty income 1 1 137 \$ 137 \$ 137 \$ 137 \$ 1415 \$ 5,415 \$ 5,415 \$ 5,415 \$ 5,415 \$ 5,415 \$ 5,415 \$ 5,415 \$ 6,45	Operating Revenues	J 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			3
Municipal Light & Power System 1,272,830 1,867,041 \$ 594,211 Garbage service 249,700 249,700 333,525 \$ 83,825 Garbage tax - - - \$ 2,335 \$ 2,335 Penalty income - - 1,37 \$ 137 \$ 137 Meter Connect/Service/Transfer fees - - 5,415 \$ 5,415 \$ 5,415 Water & Sewer Tap Fee - - 845 \$ 845 \$ 845 Miscellaneous - - 845 \$ 845 \$ 845 Total Operating Revenues 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses 249,700 249,700 103,920 145,780 Cost of garbage services 249,700 249,700 103,920 121,841 750,989 Wastewater expenses		\$ 588,970	\$ 588,970	\$ 685,054	\$ 96,084
Garbage service 249,700 249,700 333,525 \$ 83,825 Garbage tax - <t< td=""><td>Sewer Service</td><td>134,390</td><td>134,390</td><td>373,781</td><td>\$ 239,391</td></t<>	Sewer Service	134,390	134,390	373,781	\$ 239,391
Garbage tax - <th< td=""><td>Municipal Light & Power System</td><td>1,272,830</td><td>1,272,830</td><td>1,867,041</td><td>\$ 594,211</td></th<>	Municipal Light & Power System	1,272,830	1,272,830	1,867,041	\$ 594,211
Penalty income - 2,335 \$ 2,335 Interest income - - 137 \$ 137 Meter Connect/Service/Transfer fees - - 5,415 \$ 5,415 Water & Sewer Tap Fee - - 845 \$ - Miscellaneous 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses Cost of water 513,220 513,220 - 513,220 Cost of garbage services 249,700 103,920 145,780 Cost of garbage services 249,700 103,920 145,780 Cost of garbage services 2,49,700 103,920 145,780 Cost of garbage services 1,272,830 1,272,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133 Other services and charges 75,750 75,750 221,449 (243,765) Materials and Supplies - 2,245,890 1,814,948 430,942	Garbage service	249,700	249,700	333,525	\$ 83,825
Interest income - - 137 \$ 137 Meter Connect/Service/Transfer fees - - 5,415 \$ 5,415 Water & Sewer Tap Fee - - - - - - Miscellaneous -	Garbage tax	-	-	-	\$ -
Meter Connect/Service/Transfer fees - 5,415 \$ 5,415 Water & Sewer Tap Fee - - 82 5 845 Miscellaneous 2,245,890 2,245,890 3,268,133 1,022,243 Total Operating Revenues 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses Cost of water 513,220 513,220 - 513,220 Cost of garbage services 249,700 249,700 103,920 145,780 Contract, Salaries and related expenses 249,700 249,700 103,920 145,780 Contract, Salaries and related expensess 1,272,830 1,272,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133 Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 1,453,185 (1,453,185) Total Operating Expenses 2,24	Penalty income	-	-	2,335	\$ 2,335
Water & Sewer Tap Fee - - 845 \$ 845 Miscellaneous - - 845 \$ 845 Total Operating Revenues 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses Cost of water 513,220 513,220 - 513,220 Cost of garbage services 249,700 249,700 103,920 145,780 Contract, Salaries and related expenses - - 352,024 (352,024) Municipal Light & Power System 1,272,830 1,272,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Expenses -	Interest income	-	-	137	\$ 137
Miscellaneous - 845 \$ 845 Total Operating Revenues 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses Cost of water 513,220 513,220 - 513,220 Cost of garbage services 249,700 249,700 103,920 145,780 Contract, Salaries and related expenses 249,700 122,243 520,224 (352,024) Municipal Light & Power System 1,272,830 1,222,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - 243,765 (243,765) Materials and Supplies - 2,245,890 1,814,948 430,942 Total Operating Revenues (Expenses) - 2,245,890 1,814,948 430,942 Operating Income - 315,000 315,000 315,000 Interest income - 315,000 315,000 315,000 Interest expense/Debt service	Meter Connect/Service/Transfer fees	-	-	5,415	\$ 5,415
Total Operating Revenues 2,245,890 2,245,890 3,268,133 1,022,243 Operating Expenses Section of water 513,220 513,220 513,220 513,220 513,220 513,220 513,220 145,780 </td <td>Water & Sewer Tap Fee</td> <td>-</td> <td>-</td> <td>-</td> <td>\$ -</td>	Water & Sewer Tap Fee	-	-	-	\$ -
Operating Expenses S13,220 513,220 513,220 513,220 513,220 513,220 513,220 513,220 513,220 513,220 513,220 145,780 Cost of garbage services 249,700 249,700 103,920 145,780 Contract, Salaries and related expenses - - 352,024 (352,024) Municipal Light & Power System 1,272,830 1,272,830 521,841 750,989 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133) 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - 243,765 (243,765) 243,765 (243,765) Advance - 213,426 (213,426) 213,426 (213,426) 201,442 430,942 200 <	Miscellaneous	-	-	845	\$ 845
Cost of water 513,220 513,220 - 513,220 Cost of garbage services 249,700 249,700 103,920 145,780 Contract, Salaries and related expenses - - 352,024 (352,024) Municipal Light & Power System 1,272,830 1,272,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 137 137 137 Interest income - - - 135,000 315,000 Interest income - - - 278,32	Total Operating Revenues	2,245,890	2,245,890	3,268,133	1,022,243
Cost of garbage services 249,700 249,700 103,920 145,780 Contract, Salaries and related expenses - - 352,024 (352,024) Municipal Light & Power System 1,272,830 1,272,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 137 137 Interest expense/Debt service - - 26,678 (36,678) Total nonoperating revenues (expenses) - - 1,731,507 1	Operating Expenses				
Contract, Salaries and related expenses - - 352,024 (352,024) Municipal Light & Power System 1,272,830 1,272,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 137 137 Interest income - - 137 137 Interest expense/Debt service - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507	Cost of water	513,220	513,220	-	513,220
Municipal Light & Power System 1,272,830 1,272,830 521,841 750,989 Wastewater expenses 134,390 134,390 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 137 137 137 Interest income - - 315,000 315,000 315,000 315,000 315,000 315,000 315,000 316,678) 137 137 137 137 17 17 17 17<	Cost of garbage services	249,700	249,700	103,920	145,780
Wastewater expenses 134,390 134,390 158,523 (24,133) Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 315,000 315,000 Interest income - - 137 137 Interest expense/Debt service - - 36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - 1,731,507 1,731,507 Loan Repayment - - - - - Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) <td>Contract, Salaries and related expenses</td> <td>-</td> <td>-</td> <td>352,024</td> <td>(352,024)</td>	Contract, Salaries and related expenses	-	-	352,024	(352,024)
Other services and charges 75,750 75,750 221,449 (145,699) Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 315,000 315,000 Interest income - - 137 137 Interest expense/Debt service - - (36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - 1,731,507 1,731,507 Chan Repayment - - - - - Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551)	Municipal Light & Power System	1,272,830	1,272,830	521,841	750,989
Depreciation/Capital outlay - - 243,765 (243,765) Materials and Supplies - - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 315,000 315,000 Interest income - - 137 137 Interest expense/Debt service - - (36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - 1,960,551 (1,960,551) Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044)	Wastewater expenses	134,390	134,390	158,523	(24,133)
Materials and Supplies - 213,426 (213,426) Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 315,000 315,000 Interest income - - 137 137 Interest expense/Debt service - - 36,678 (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - - Loan Repayment - - - - - - Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - - (229,044) (229,044)	Other services and charges	75,750	75,750	221,449	(145,699)
Total Operating Expenses 2,245,890 2,245,890 1,814,948 430,942 Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 315,000 315,000 Interest income - - 137 137 Interest expense/Debt service - - (36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - - Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (1,960,551) (1,960,551) Fund Balances - beginning of year 633,945 633,945 633,945 633,945	Depreciation/Capital outlay	-	-	243,765	(243,765)
Operating Income - - 1,453,185 (1,453,185) Nonoperating Revenues (Expenses) - - 315,000 315,000 Grant income - - 137 137 Interest income - - (36,678) (36,678) Interest expense/Debt service - - (36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - - Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 633,945 Prior period adjustment - - - - -	Materials and Supplies	-	-	213,426	(213,426)
Nonoperating Revenues (Expenses) Framework (Expenses) Second (Expenses)	Total Operating Expenses	2,245,890	2,245,890	1,814,948	430,942
Grant income - - 315,000 315,000 Interest income - - 137 137 Interest expense/Debt service - - (36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Other Expenditures: - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - Loan Repayment - - - - - Transfers out - - - - - - Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 633,945 Prior period adjustment - - - - -	Operating Income	-	-	1,453,185	(1,453,185)
Interest income - - 137 137 Interest expense/Debt service - - (36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Over Expenditures: - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - Loan Repayment - - - - - - Transfers out - - (1,960,551) (1,960,551) (1,960,551) (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) (229,044) Fund Balances - beginning of year 633,945 633	Nonoperating Revenues (Expenses)				
Interest expense/Debt service - - (36,678) (36,678) Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Over Expenditures: - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - - Loan Repayment - <td>Grant income</td> <td>-</td> <td>-</td> <td>315,000</td> <td>315,000</td>	Grant income	-	-	315,000	315,000
Total nonoperating revenues (expenses) - - 278,322 278,322 Excess (Deficiency) of Revenues - - 1,731,507 1,731,507 Over Expenditures: - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - Loan Repayment - - - - - Transfers out - - (1,960,551) (1,960,551) Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 633,945 Prior period adjustment - - - -	Interest income	-	-	137	137
Excess (Deficiency) of Revenues Over Expenditures: Other Financing Sources (Uses): Loan Repayment Transfers out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balances - beginning of year Prior period adjustment Other Financing Sources (Uses) Fund Balances - beginning of year	Interest expense/Debt service		-	(36,678)	(36,678)
Over Expenditures: - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - Loan Repayment - - - - - Transfers out - - (1,960,551) (1,960,551) Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 633,945 Prior period adjustment - - -	Total nonoperating revenues (expenses)	-	-	278,322	278,322
Over Expenditures: - - 1,731,507 1,731,507 Other Financing Sources (Uses): - - - - Loan Repayment - - - - - Transfers out - - (1,960,551) (1,960,551) Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 633,945 Prior period adjustment - - -	Excess (Deficiency) of Revenues				
Other Financing Sources (Uses): Loan Repayment - </td <td>**</td> <td>-</td> <td>-</td> <td>1,731,507</td> <td>1,731,507</td>	**	-	-	1,731,507	1,731,507
Transfers out - - (1,960,551) (1,960,551) Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 633,945 Prior period adjustment - - -	Other Financing Sources (Uses):				
Total Other Financing Sources (Uses) (1,960,551) (1,960,551) Net Change in Fund Balance - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 Prior period adjustment -	Loan Repayment	-	-	-	-
Total Other Financing Sources (Uses) - - (1,960,551) (1,960,551) Net Change in Fund Balance - - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 633,945 Prior period adjustment - - -	Transfers out	-	-	(1,960,551)	(1,960,551)
Net Change in Fund Balance - (229,044) (229,044) Fund Balances - beginning of year 633,945 633,945 Prior period adjustment -	Total Other Financing Sources (Uses)	-	-		
Fund Balances - beginning of year 633,945 633,945 - 633,945 -		-	-		
Prior period adjustment -	_	633.945	633,945		(-,,
		, -	, -	-	
		\$633,945	\$633,945	404,901	(\$229,044)

The accompanying notes are an integral part of the financial statements.-49-

CITY OF BARTLETT, TEXAS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET TO ACTUAL – GENERAL FUND For the Year Ended September 30, 2022

	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Ad valorem tax	\$560,200	\$560,200	551,648	(\$8,552)
Sales tax	149,120	149,120	130,963	(18,157)
Franchise fees	-	-	2,177	2,177
Fine and forfeitures	-	-	30,543	30,543
Miscellaneous income	300	300	989	689
Licenses and permits	21,000	21,000	7,540	(13,460)
Cemetary revenue	-	-	-	-
Interest income	-	-	39	39
Grant income	-	-	105,808	105,808
Rental fees	2,400	2,400	0	(2,400)
Pool revenue	1,000	1,000	-	(1,000)
Library revenues		-	-	-
Total Revenue	\$734,020	\$734,020	829,707	\$95,687
Expenditures				
Current:				
General government	594,160	594,160	1,066,623	(472,463)
Public Safety	392,940	392,940	379,069	13,871
Court Expenses	132,980	132,980	93,539	39,441
Public Works	1,270	1,270	290,107	(288,837)
Cultural & Recreation	32,210	32,210	161,787	(129,577)
Debt Service:				
Principal	-	-	36,996	(36,996)
Interest and fiscal charges	-	-	3,126	(3,126)
Capital Outlay:	_	-	851,295	(851,295)
Total Expenditures	1,153,560	1,153,560	2,882,542	(1,728,982)
Excess (Deficiency) of Revenues				
Over Expenditures:	(419,540)	(419,540)	(2,052,835)	(1,633,295)
Other Financing Sources (Uses):	(120,010)	(120)010)	(=,00=,000)	(=,000,=00)
Loan Proceeds			_	
Transfers in	419,540	419,540	1,960,551	1,541,011
Transfers out	113,310	113,310	-	-
Total Other Financing Sources (Uses)	419,540	419,540	1,960,551	1,541,011
Total Other Financing Sources (Oses)	419,540	413,340	1,900,331	1,341,011
Net Change in Fund Balance	-	-	(92,284)	(\$92,284)
Fund Balances - beginning of year	(411,249)	(411,249)	(411,249)	
Fund Balances - end of year	(\$411,249)	(\$411,249)	(\$503,533)	(\$92,284)
721				. , ,

The accompanying notes are an integral part of the financial statements.-50-

City of Bartlett
chedule of Changes in Net Pension Liability and Related Ratic
Last ten years (will ultimately be displayed)

A.	Total pension liability	2014	2015	2016	2017	2018	2019	2020	2021
	1. Service Cost	\$ 88,003	91,795	85,020	81,795	81,178	88,767	91,876	129,726
	2. Interest (on the Total Pension Liability)	56,009	64,479	60,632	71,210	76,900	84,263	86,181	111,961
	3. Changes of benefit terms	-	-	-	-	-	-	-	-
4.	. Difference between expected and actual ex	13,000	(152,675)	38,744	(31,009)	5,759	(97,046)	(2,809)	71,013
	5. Changes of assumptions	-	17,527	-	-		6,185	-	-
	6. Benefit payments, including refunds	(23,956)	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)
	7. Net change in total pension liability	133,056	(30,736)	155,042	99,192	111,859	17,063	129,722	278,742
	8. Total pension liability - beginning	768,102	901,158	870,422	1,025,464	1,124,656	1,236,515	1,253,578	1,610,793
	9. Total pension liability - ending	901,158	870,422	1,025,464	1,124,656	1,236,515	1,253,578	1,383,300	1,889,535
В.	Plan fiduciary net position								
	1. Contributions - employer	\$ 27,889	33,748	39,950	38,394	36,385	42,299	49,151	64,481
	2. Contributions - employee	51,701	45,508	39,809	38,858	35,671	38,238	42,062	65,690
	3. Net investment income	47,834	1,384	65,096	149,900	(38,515)	195,855	112,128	(140,822)
	4. Benefit payments, including refunds	(23,956)	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)
	5. Administrative Expense	(499)	(844)	(738)	(778)	(744)	(1,106)	(725)	(1,216)
	6. Other	(41)	(42)	(40)	(40)	(39)	(32)	(28)	1,451
	7. Net change in plan fiduciary net position	102,928	\$ 27,892	114,723	203,530	(19,220)	210,148	157,062	(44,374)
	8. Plan fiduciary net position - beginning	836,164	939,092	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,924,696
	9. Plan fiduciary net position - ending	939,092	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,633,227	1,880,322
C.	Net pension liability [A.9-B.9]	(37,934)	(96,562)	(56,243)	(160,581)	(29,502)	(222,587)	(249,927)	9,213
D.	Plan fiduciary net position as a percentage								
	of the total pension liability [B.9 / A.9]	104.21%	111.09%	105.48%	114.28%	102.39%	117.76%	118.07%	99.51%
E.	Covered-employee payroll	738,590	650,109	568,696	550,811	509,591	546,261	600,890	860,251
F.	Net pension liability as a percentage								
	of covered employee payroll [C / E]	-5.14%	-14.85%	-9.89%	-29.15%	-5.79%	-40.75%	-41.59%	1.07%

City of Bartlett

Schedule of Contributions

Last 10 Fiscal Years (will ultimately be displayed)

September 30, 2022

	2014	2015	2016	2017	2018	2019	2020	2021
Actually Determined Contribute	\$ 79,590	\$ 79,256	\$ 79,759	\$ 77,252	72,056	\$ 80,537	\$ 91,213	130,171
Contributions in relation to the								
actuarially determined contrib.	79,590	79,256	79,759	77,252	72,056	80,537	91,213	130,171
	-		-	-	-	-	-	-
Contribution deficiency	-	-	-	_	-	_	-	
Covered employee payroll	\$ 738,590	\$ 650,109	\$ 568,696	\$ 550,811	\$ 509,591	546,261	600,890	860,251
Contributions as a percentage			-					
of covered employee payroll	10.78%	12.19%	14.02%	14.03%	14.14%	14.74%	15.18%	15.13%

Noes to Schedule of Contributions

Valuation Date determined

Notes

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Notes

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 25 years

Asset Valuation Method 10 year smoothed market, 15% soft corridor

Inflation 2.5 %

Salary Increases 3.5% to 10.5%, including inflation

Investment Rate of Return 6.75%

Retirement Age Experience-based table of rates that are specific to the City's plan

of benefits. Last updated for the 2015 valuation pursuant to an

Experience study of the period 2010-2014

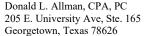
Mortality RP2000 Combined Mortality Table wih Blue Collar Adjustment

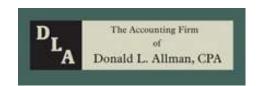
With male rates multiplied by 109% and female rates multiplied By 103% and projected on a fully generational basis with scale BB

Other information:

Notes There were no benefit changes during the year.







Independent Auditors' 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

Members of the City Council City of Bartlett, 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 the aggregate remaining fund information of the City of Bartlett, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Bartlett, Texas' basic financial statements and have issued our report thereon dated August 24, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Bartlett, Texas' internal control over financial reporting (internal control) to determine the 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 of Bartlett, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bartlett, Texas' 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify 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 2022-1, 2022-2, 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 accompany schedule of findings and questioned costs as items 2022-3 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bartlett, Texas' 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 determination of financial statement amounts. 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 2022-1, 2022-2, and 2022-3.

City of Bartlett, Texas' Response to Findings

City of Bartlett, Texas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Bartlett, Texas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Donald L. Allman, CPA PC Georgetown, Texas August 24, 2023

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

A. Summary of Auditor's Results

1.	Financial Statements				
	Type of auditor's report issued:		Unmodified	<u>.</u>	
	Internal control over financial reporting:				
	One or more material weaknesses identified?	_X	Yes		No
	One or more significant deficiencies identified that are not considered to be material weaknesses?	X_	Yes		No
	ncompliance material to financial tements noted?	X_	Yes		No
Cin.	ongial Statement Findings				

B. Financial Statement Findings

2022-1 General Accounting Procedures

Condition: There were material errors in the General Fund and Proprietary fund trial balance prepared by the previous administration. The General Fund and Enterprise Fund balance sheets and profit & loss statements were incomplete and did not contain all activity for the fiscal year ended September 30, 2022.. The current administration had to recreate the balance sheet and income statement information from the bank statements.

Criteria: Internal control procedures should be in place to assure that the best accounting reports and records are available to enable the council to have accurate financial information for decision making and budgeting purposes.

Effect: Incorrect internal financial statements inhibit the budgetary process and do not allow the City Council to make informed decisions regarding the City's

correct current position.

Cause: Enterprise Fund and General Fund financial statements were incomplete

and did not contain 12 months of information.

Recommendation: The City of Bartlett needs to ensure the most accurate accounting

information is used to prepare internal financial statements.

City's response: The city administrator will ensure the most accurate accounting information

is used to prepare internal financial statements.

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

2022-2 Form 941 payroll tax reports were filed for fiscal year 2022 but federal tax deposits were not made during fiscal year 2022.

Condition: Form 941 payroll tax returns were filed but federal payroll tax deposits were not made for fiscal year 2022. This puts the City of Bartlett in an adverse position of employee W-2's not being accepted by IRS and substantial interest and penalties could be incurred for failure to file payroll tax returns and failure to make payroll tax deposits.

Criteria: Internal control procedures should be in place to assure that payroll tax

deposits are made timely and accurately and payroll tax returns are filed

timely and accurately.

Effect: Legal issues could exist for failure to file payroll tax returns and substantial

penalties and interest could be incurred for late filing and late payment of

payroll taxes.

Cause: Payroll tax returns weren't filed timely and payroll tax deposits weren't

made timely.

Recommendation: The City of Bartlett needs to ensure proper authorization exists for all

payroll tax returns and payroll tax deposits and these are made timely.

City's response: The city administrator will ensure proper authorization is present for all

payroll tax returns and payroll tax deposits and they are made timely and

accurately.

2022-3 The annual audit should be performed within 6 months of year end to ensure compliance with Loan and Grant conditions and requirements.

Condition: The annual audit for the fiscal year ended September 30, 2022 was not completed within the six month filing deadline of March 31, 2023. The audit is being completed approximately 5 months late. This puts the City of Bartlett in an adverse position for loan compliance and in applying for grants.

Criteria: Internal control procedures should be in place to assure that the annual audit

are completely timely and all information necessary to complete the audit

is available in a timely manner.

Effect: Legal issues could exist for failure to complete the audit in a timely manner

and loan and grant opportunities could be missed due to non-compliance

with the audit requirements.

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Cause: The September 30, 2022 annual audit for the City of Bartlett was due by

March 31, 2023 and was not completed until August 24, 2023.

Recommendation: The City of Bartlett needs to ensure the annual audit is completed in a

timely manner and all information is available to the auditor in a timely

manner in order to comply with the 6 month after year end deadline.

City's response: The city administrator will ensure all required information is ready and

available for the annual audit to be completed within the 6 month deadline

after fiscal year end.

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CORRECTIVE ACTION PLAN FOR THE YEAR ENDED SEPTEMBER 30, 2022

The City Administrator will ensure the most accurate accounting information is used so the city council will have accurate and up to date information to assist in making decisions for the City.

The City Administrator will ensure payroll tax returns are filed timely and payroll tax deposits are made timely.

The City Administrator will ensure all information necessary for the completion of the annual audit is ready and available in order to complete the audit within the 6 month after year end filing deadline and be in compliance with loan and grant conditions and qualifications.

The 2022 audit was not completed until after the September 30, 2022 fiscal year deadline had passed, so all of the Findings were still prevalent as of September 30, 2022. The corrective action plan has been initiated for fiscal year ending September 30, 2022 and the corrective actions were initiated after the September 30, 2022 fiscal year end, which is why the Findings for 2021 were still in existence at 2022, but will be corrected during fiscal year 2023.

CITY OF BARTLETT, TEXAS ORDINANCE NO. 2023-0828-06

AN ORDINANCE OF THE CITY OF BARTLETT, TEXAS, APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; PROVIDING APPROPRIATIONS FOR EACH FUND; PROVINDING FOR THE FILING OF THE BUDGET IN THE OFFICE OF THE CITY SECRETARY; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Mayor of the City of Bartlett, Texas ("Bartlett") has submitted to the City Council of the City of Bartlett, Texas (the "City Council") the proposed budget of the revenues and the expenditures for conducting the affairs of the City and providing a complete financial plan for the fiscal year beginning October 1, 2023, and ending September 30, 2024 and has filed the same with the City Secretary (the "Budget"); and

WHEREAS, all public notices on the budget have been duly advertised, published and posted on the City's website as required by law; and

WHEREAS, a public hearing was held on August 28, 2023, and all interested persons were given an opportunity to be heard for or against any item within the proposed Budget; and

WHEREAS, after due deliberation, study and consideration of the proposed Budget, the City Council is of the opinion that the Budget should be approved and adopted.

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

SECTION 1: That the appropriations for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the support of the general government of the City of Bartlett, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2023-2024 Budget as filed in the office of the City Secretary.

SECTION 2: That the Budget, as on file in the office of the City Secretary, is hereby in all respects adopted as the City's Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and that a true and correct copy of the Budget herein approved and adopted shall be filed for record in the office of the City Secretary and it shall be part of the public records of the City of Bartlett, Texas.

SECTION 3: If any provision, section, sentence, clause or phrase of this Ordinance, or the application of the same to any person or set of circumstances is for any reason held to be unconstitutional, void, invalid, or unenforceable, the validity of the remaining portions of this Ordinance or its application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council of the City of Bartlett in adopting, and of the Mayor in approving this Ordinance, that no portion thereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality or invalidity of any portion, provision or regulation.

SECTION 4: This Ordinance shall become effective from and after its passage and adoption.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BARTLETT, TEXAS, on this 28^{th} day of August 2023 by the following roll call vote:

	YES:	NO:	ABSTAIN:	ABSENT:
Mayor Chad Mees*				
Mayor Pro Tem Philip Weaver _				
Council Member Vickie Cooper _				
Council Member Gayle Jones _				
Council Member Jesse Luna				
Council Member Shelton Gilmore				
*In the Event of Tie	Chac	d Mees, Mayor		
ATTECT TO.				
ATTEST TO:				
Brenda Kelley, City Clerk				

CITY OF BARTLETT PROPOSED BUDGET FISCAL YEAR 2024

Available for Inspection at City Hall

140 W Clark Street | Bartlett, Texas 76511

254-527-3219 | www.bartlett-tx.us

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PROPOSED ANNUAL BUDGET FOR

October 1, 2023 – September 30, 2024

As filed with the City Secretary on July 28, 2023
Amended August 24, 2023

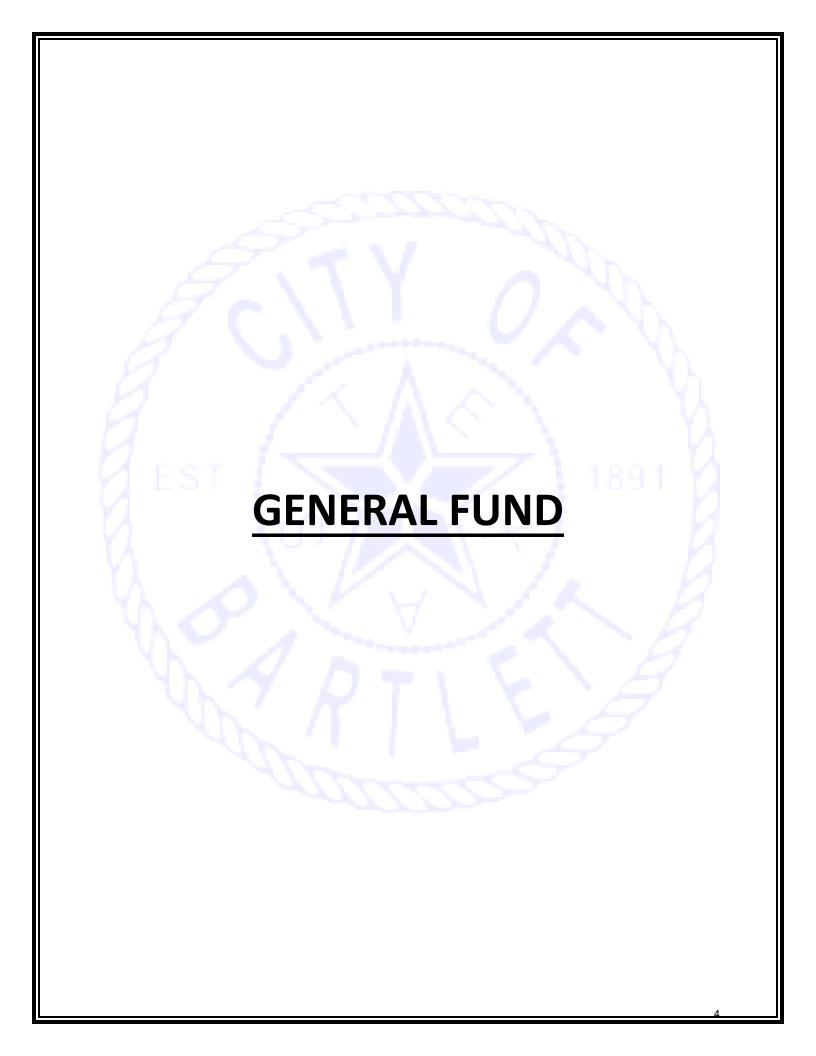
PROPERTY TAX RATES

<u> </u>		
	FY 2023	FY 2024
Proposed Tax Rate	0.554900	0.750000
No New Revenue Tax Rate	0.566700	0.503300
Voter Approval Tax Rate	0.554900	0.521500
De Minimis Tax Rate	1.018700	0.949400
M & O Tax Rate	0.438700	0.639712
I & S Tax Rate	0.116200	0.110288

TOTAL MUNICIPAL DEBT OBLIGATIONS

The total amount of debt obligations secured by property taxes for the City of Bartlett is \$490,000.

Description	FY 22 Ac	dopted Budget	FY 23	Adopted Budget	FY	24 Proposed Budget	Difference Y-O-Y
10 - General Fund	\$	-	\$	-	\$	-	\$ -
30 - Tax-Supported I&S	\$	-	\$	-	\$	-	\$ -
31 - Utility I&S	\$	-	\$	-	\$	-	\$ -
40 - Utility Fund	\$	-	\$	-	\$	-	\$ -
41 - Sanitation Fund	\$	-	\$	-	\$	-	\$ -
70 - Library Fund	\$	-	\$	(2,000)	\$	(2,000)	\$ -
80 - Cemetery Fund	\$	(6,800)	\$	(6,800)	\$	(6,800)	\$ -
Grand Total	\$	(6,800)	\$	(8,800)	\$	(8,800)	\$



40. 0				
10 - General Fund REVENUE				
00 -	\$ (1,153,560)	\$ (1,199,516)	\$ (1,455,512)	\$ (255,996
EXPENDITURE				
10 - City Administrator	\$ 250,740	\$ 209,654	\$ 220,272	\$ 10,618
11 - City Secretary	\$ 24,800	\$ 20,870	\$ 18,570	\$ (2,300)
12 - Municipal Court	\$ 132,980	\$ 135,535	\$ 146,343	\$ 10,808
13 - Development Services	\$ 72,040	\$ 71,350	\$ 84,063	\$ 12,713
14 - Fire	\$ 39,920	\$ 36,796	\$ 37,701	\$ 905
15 - Police	\$ 353,020	\$ 377,271	\$ 316,800	\$ (60,471
16 - Animal Control	\$ 58,980	\$ 60,260	\$ 65,883	\$ 5,623
17 - Streets & Grounds	\$ 1,270	\$ 28,871	\$ 28,871	\$ -
18 - Parks & Recreation	\$ 32,210	\$ 36,868	\$ 40,557	\$ 3,689
29 - Non-Departmental	\$ 187,600	\$ 222,041	\$ 257,828	\$ 35,787

REVENUE					
00 -					
10-00-01-1101 - Property Tax - M&O Projection - 95% Collection - Recession & Inflation	\$	(412,600)	\$ (435,000)	\$ (683,624)	\$ (248,624)
10-00-00-1103 - Property Tax - I&S Projection - 95% Collection - Recession & Inflation	\$	(147,600)	\$ (121,441)	\$ (124,063)	\$ (2,622)
10-00-00-1105 - Sales Tax - City Projection - 5% YOY Inc - Recession & Inflation + New Busine	€ \$	(103,900)	\$ (89,900)	\$ (94,400)	\$ (4,500)
10-00-00-1106 - Sales Tax - EDC Projection - 5% YOY Inc - Recession & Inflation + New Busine	€ \$	(45,220)	\$ (44,900)	\$ (47,150)	\$ (2,250)
10-00-00-1108 - Franchise Fee - Telephone FF Consultant - Innclude RFP in Budget	\$	-	\$ -	\$ -	\$ -
10-00-00-1201 - Permits - Building Projection	\$	(3,000)	\$ (3,000)	\$ (3,000)	\$ -
10-00-00-1202 - Permits - Electrical Projection	\$	(3,000)	\$ (3,000)	\$ (3,000)	\$ -
10-00-00-1203 - Permits - Plumbing Projection	\$	(3,000)	\$ (3,000)	\$ (3,000)	\$ -
10-00-00-1204 - Permits - Gas Projection	\$	(3,000)	\$ (3,000)	\$ (3,000)	\$ -
10-00-00-1205 - Permits - Mechanical Projection	\$	(3,000)	\$ (3,000)	\$ (3,000)	\$ -
10-00-00-1206 - Permits - Manufactured Home Projection	\$	(3,000)	\$ (3,000)	\$ (3,000)	\$ -
10-00-00-1207 - Permits - Demolition Projection	\$	(3,000)	\$ (3,000)	\$ (3,000)	\$ -
10-00-00-1209 - Fee - Pet Registration Projection	\$	(300)	\$ (300)	\$ (300)	\$ -
10-00-00-1413 - Pool Admission Projection	\$	(1,000)	\$ -	\$ -	\$ -
10-00-00-1414 - City Hall Rental Projection - City Hall Upgrades = Inc Rentals	\$	(2,400)	\$ (3,000)	\$ (1,000)	\$ 2,000
10-00-00-1505 - Municipal Court Fines Projection	\$	(108,500)	\$ (108,500)	\$ (108,500)	\$ -
10-00-00-1804 - Transfer from Electric Fund Interfund Transfer	\$	(202,940)	\$ (267,375)	\$ (267,375)	\$ -
10-00-00-1805 - Transfer from Sanitation Fund Interfund Transfer	\$	(108,100)	\$ (108,100)	\$ (108,100)	\$ -

- City Administrator								
10-20-10-3101 - Regular Full-Time 1 FTE	\$	70,000	\$	85,000	\$	90,000	\$	
	•	. 5,550	7	23,300	7	33,300	•	
10-20-10-3105 - Longevity Pay 1 FTE	\$	40	\$	75	\$	<u>-</u>	\$	
	Ŧ	-70	Ψ	7.0	*		¥	
10-20-10-3110 - Federal Taxes - FICA - SS - Medicare 1 FTE	\$	5,370	\$	6,508	\$	6,886	\$	
		2,2.0		2,230	•	2,200	•	
10-20-10-3113 - TWC 1 FTE	\$	260	\$	260	\$	260	\$	
40.00 40.0444 TMD0								
10-20-10-3114 - TMRS 1 FTE	\$	5,000	\$	6,070	\$	7,185	\$	
40.00.40.0445								
10-20-10-3115 - Health 1 FTE	\$	8,740	\$	9,430	\$	11,033	\$	
40 20 40 2446 Dontol								
10-20-10-3116 - Dental 1 FTE	\$	460	\$	460	\$	460	\$	
10-20-10-3117 - Vision								
1 FTE	\$	90	\$	90	\$	90	\$	
10-20-10-3148 - Membership and Dues								
Government Finance Officer Association (GFOA)	\$	170	\$	170	\$	170	\$	
International City Management Association (ICMA) Texas City Manager Association (TCMA)	\$ \$	600 300	\$ \$	600 300	\$ \$	600 300		
Texas City Manager Association (TCMA) Texas Municipal League	\$ \$	600	\$ \$	600	\$ \$	600		
10-20-10-3149 - Subscriptions and Books								
GFOA Certified Public Finance Officer (CPFO) Publications	\$	400	\$	400	\$	400	\$	
Texas Local Government Code - Book Subscription	\$	200	\$	200	\$	200	\$	
10-20-10-3150 - Employee Appreciation								
Employee Christmas Event Employee Summer Pool Event	\$ \$	2,000 500	\$ \$	2,506 500	\$ \$	2,506 500		
	Ψ	500	ψ	300	Ψ	300	φ	
10-20-10-3151 - New Employee Costs Background Check - \$40 Per Test * 5 Tests	\$	200	\$	200	\$	200	\$	
Drug Testing - \$25 Per Test * 5 Tests	\$ \$	130	\$ \$	130		130		
10-20-10-3201 - General Office Supplies								
Pens, Folders, Binders, Labels, Etc.	\$	1,550	\$	750	\$	750	\$	
10-20-10-3202 - Computer Supplies								
City Hall Computer Upgrades (3 * City Hall Staff)	\$	-	\$	1,500	\$	-	\$	
10-20-10-3203 - Postage								
Misc Required Mailings	\$	100	\$	100	\$	100	\$	
10-20-10-3204 - Training & Education								
GFOA CPFO Certification	\$	600	\$	600	\$	600	\$	
10-20-10-3209 - Miscellaneous Expense								
GFOA Award Program (PAFR \$250, CAFR \$460, Budget \$35	\$	1,060	\$	1,060	\$	1,060	\$	
10-20-10-3230 - Miscellaneous Supplies								
City Hall Shirts - 3 * \$50	\$	300	\$	150	\$	150	\$	
10-20-10-3306 - Telephone - Landline								
City Hall Phones	\$	4,000	\$	4,000	\$	4,000	\$	
10-20-10-3307 - Cell Phone								
City Administrator Phone	\$	1,500	\$	1,500	\$	1,500	\$	
10-20-10-3504 - Insurance and Bonds								
TML Risk Pool - City Hall - (E&O, Auto, General Liability, WC,	\$	3,230	\$	3,715	\$	4,012	\$	
10-20-10-3505 - Copier and Printing Services								
City Hall - Xerox Copy Charges Publications for Budget, Audit, PAFR, Etc.	\$ \$	3,300 1,200		3,300 500		3,300 500		
-	Ψ	1,200	Ψ	500	Ψ	500	ψ	
10-20-10-3509 - Software License / Maintenance Adobe PDF - 2 Users - \$20 / User / Month	\$	480	\$	480	\$	480	\$	
AGODE PDF - 2 Osers - \$20 / Oser / Month ASYST Annual Fees	\$ \$	3,000	\$ \$	480	\$	480	\$	
FundView Accounting Software - \$32,000 Year One, \$22,000		54,000	\$	22,000	\$	22,000		
Municode Website - \$6,900 One-Time, \$3,300 Annual Office 365 Business - 14 Users (4 City Hall) - \$20 / User / Mor	\$ \$	10,200 960	\$ \$	3,300 2,400		3,300 2,400		
10-20-10-3512 - Advertising & Legal Notices				,				

Bell CAD Williamson CAD	\$ \$	1,600 1,100	1,600 1,100	2,000 1,500		
10-20-10-3519 - Other Contract Services Water Delivery	\$	1,100	\$ 1,100	\$ 1,100	\$	
10-20-10-3524 - Legal Services Ordinance and Resolution Drafting, Ad Hoc Counsel	\$	50,000	\$ 30,000	\$ 30,000	\$	
10-20-10-3526 - Audit Services FY 2022 Audit	\$	12,000	\$ 12,000	\$ 15,000	\$	
10-20-10-3531 - Contract Services - Regular Pest Control - \$200 / Month	\$	2,400	\$ 2,400	\$ 2,400	\$	
11 - City Secretary 10-20-11-3109 - City Council Stipends Council - \$10 / Month * 6 Mayor - \$225 / Month	\$ \$	600 2,700	\$ 600 2,700	600 2,700		
10-20-11-3144 - Professional Conferences - Registration TML Conference - \$370 * 3 Council	\$	-,	\$ 1,110	1,110		
10-20-11-3145 - Professional Conferences - Transportation TML Conference - 1 Vehicle / 340 Miles Round-Trip / \$0.56 IR	\$	-	\$ 190	\$ 190	\$	
10-20-11-3146 - Professional Conferences - Lodging TML Conference - \$300 *2 Nights * 3 Council	\$	-	\$ 1,800	\$ 1,800	\$	
10-20-11-3147 - Professional Conferences - Meals TML Conference - \$30 Per Diem * 3 Days * 3 Council	\$	-	\$ 270	\$ 270	\$	
10-20-11-3215 - Food / Meals Council Meetings	\$	500	\$ -	\$ -	\$	
10-20-11-3229 - Recognition / Award Supplies Misc Citizen and Former Council Member Recognition	\$	500	\$ 500	\$ 500	\$	
10-20-11-3230 - Miscellaneous Supplies City Council Shirts New Council Member Items (4 Candidates, \$100 Each) US Flag Stand, Texas Flag and Stand	\$ \$ \$	600 400 200	600 200 -	\$ 600 400 -	\$ \$ \$	
10-20-11-3231 - Office Furniture New Council Chamber Chairs (\$200 * 7)	\$	1,400	\$ -	\$ -	\$	
10-20-11-3318 - Miscellaneous Repairs / Maintenance Ceiling Tiles & Misc Repair	\$	600	\$ 1,000	\$ 1,000	\$	
10-20-11-3509 - Software License / Maintenance Office 365 Business - 20 Users (6 Council) - \$20 / User / Moni	\$	1,440	\$ 1,440	\$ 1,440	\$	
10-20-11-3513 - Election Costs Bell County	\$ \$	3,800	\$ 5,000	\$ 4,500		
Williamson County 10-20-11-3801 - Contributions to Civic Programs	·	1,600	3,000	2,500		
Promotional Events and Marketing (Friendship Fest, Local Events 10-20-11-3806 - Other Contributions		10,000	2,000	500		
Capital Area Metro Planning Organization (CAMPO) 12 - Municipal Court	\$	460	\$ 460	\$ 460	\$	
10-20-12-3101 - Regular Full-Time 1 FTE	\$	33,280	\$ 34,900	\$ 43,680	\$	
10-20-12-3102 - Regular Part-Time Judge	\$	5,200	\$ 5,200	\$ 5,200	\$	
10-20-12-3104 - Overtime 1 FTE - Municipal Court	\$	800	\$ 800	\$ -	\$	
10-20-12-3105 - Longevity Pay 1 FTE	\$	80	\$ 115	\$ 150	\$	
10-20-12-3110 - Federal Taxes - FICA - SS - Medicare 1 FTE	\$	3,050	\$ 3,180	\$ 3,885	\$	
10-20-12-3113 - TWC 1 FTE	\$	440	\$ 440	\$ 440	\$	
10-20-12-3114 - TMRS 1 FTE	\$	2,840	\$ 3,120	\$ 3,605	\$	
10-20-12-3115 - Health 1 FTE	\$	8,740	\$ 9,430	\$ 11,033	\$	

10-20-12-3116 - Dental 1 FTE	\$	460	\$ 460	\$ 460	\$ -
10-20-12-3117 - Vision 1 FTE	\$	90	\$ 90	\$ 90	\$ -
10-20-12-3140 - Workshop - Registration Level 1 Clerk Certification	\$	200	\$ 200	\$ 200	\$ -
10-20-12-3201 - General Office Supplies Pens, Folders, Binders, Labels, Etc.	\$	3,000	\$ 3,000	\$ 3,000	\$ -
10-20-12-3203 - Postage Misc Required Mailings	\$	200	\$ 200	\$ 200	\$ -
10-20-12-3231 - Office Furniture Office Chair	\$	200	\$ -	\$ -	\$ -
10-20-12-3516 - Court Costs, Fines, & Fees Texas Comptroller - MC Fines Remittance (Approx. 2/3 of Mi	C \$	72,400	\$ 72,400	\$ 72,400	\$ -
10-20-12-3524 - Legal Services Prosecutor	\$	2,000	\$ 2,000	\$ 2,000	\$ -
13 - Development Services 10-20-13-3101 - Regular Full-Time					
1 FTE	\$	33,200	\$ 34,900	\$ 45,760	\$ 10,860
10-20-13-3104 - Overtime 1 FTE - Municipal Court and Workshops	\$	800	\$ 800	\$ 800	\$ -
10-20-13-3105 - Longevity Pay 1 FTE	\$	60	\$ 100	\$ -	\$ (100)
10-20-13-3110 - Federal Taxes - FICA - SS - Medicare 1 FTE	\$	2,560	\$ 2,680	\$ 3,500	\$ 820
10-20-13-3113 - TWC 1 FTE	\$	260	\$ 260	\$ 260	\$ -
10-20-13-3114 - TMRS 1 FTE	\$	2,370	\$ 2,630	\$ 3,660	\$ 1,030
10-20-13-3115 - Health 1 FTE	\$	8,740	\$ 9,430	\$ 11,033	\$ 1,603
10-20-13-3116 - Dental 1 FTE	\$	460	\$ 460	\$ 460	\$ -
10-20-13-3117 - Vision 1 FTE	\$	90	\$ 90	\$ 90	\$ -
10-20-13-3149 - Subscriptions and Books ICC Books	\$	2,000	\$ -	\$ -	\$ -
10-20-13-3201 - General Office Supplies Pens, Folders, Binders, Labels, Etc.	\$	3,000	\$ 3,000	\$ 3,000	\$ -
10-20-13-3203 - Postage Misc Required Mailings	\$	500	\$ 500	\$ 500	\$ -
10-20-13-3204 - Training & Education ICC Permit Techician Certification	\$	2,500	\$ 1,000	\$ -	\$ (1,000)
10-20-13-3509 - Software License / Maintenance MyGovernmentOnline - Annual Cost - Up to 500 Permits	\$	9,000	\$ 9,000	\$ 9,000	\$ -
10-20-13-3525 - Engineering Services MRB - Structural Engineer As Needed	\$	500	\$ 500	\$ -	\$ (500)
10-20-13-3531 - Contract Services - Regular ATS - FY Projection	\$	6,000	\$ 6,000	\$ 6,000	\$ -
14 - Fire					
10-40-14-3148 - Membership and Dues FY 2021 Allocation	\$	1,000	\$ 1,000	\$ 1,000	\$ -
10-40-14-3218 - Training Supplies FY 2021 Allocation	\$	1,500	\$ 1,500	\$ 1,500	\$ -
10-40-14-3225 - Chemicals FY 2021 Allocation	\$	1,000	\$ 1,000	\$ 1,000	\$ -
10-40-14-3230 - Miscellaneous Supplies FY 2021 Allocation	\$	2,500	\$ 2,500	\$ 2,500	\$ -

10-40-14-3242 - Other Operational Equipment					
FY 2021 Allocation	\$	5,000	\$ 5,000	\$ 5,000	\$ -
10-40-14-3243 - Fire Hydrants FY 2021 Allocation - Hydrant Inspections	\$	7,600	\$ 3,000	\$ 3,000	\$ -
10-40-14-3306 - Telephone - Landline Fire Phones	\$	1,380	\$ 1,380	\$ 1,380	\$ -
10-40-14-3307 - Cell Phone FY 2021 Allocation	\$	600	\$ 600	\$ 600	\$ -
10-40-14-3309 - Internet Services FY 2021 Allocation	\$	2,000	\$ 2,000	\$ 2,000	\$ -
10-40-14-3405 - Fuel - Gas and Diesel FY 2021 Allocation	\$	2,500	\$ 2,500	\$ 2,500	\$ -
10-40-14-3415 - Vehicle Maintenance FY 2021 Allocation	\$	5,000	\$ 5,000	\$ 5,000	\$ -
10-40-14-3504 - Insurance and Bonds TML Risk Pool (E&O, Auto, General Liability, WC, Property, E	\$	9,840	\$ 11,316	\$ 12,221	\$ 905
15 - Police					
10-40-15-3101 - Regular Full-Time 3 FTE	\$ 19	92,500	\$ 206,100	\$ 167,600	\$ (38,500)
10-40-15-3102 - Regular Part-Time 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3103 - Temporary/Seasonal 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3104 - Overtime 3 FTE	\$	2,890	\$ 2,890	\$ 2,890	\$ -
10-40-15-3105 - Longevity Pay 3 FTE	\$	1,240	\$ 1,380	\$ 1,140	\$ (240)
10-40-15-3106 - On-Call Pay 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3107 - Holiday Pay 3 FTE	\$	10,010	\$ 10,010	\$ 10,410	\$ 400
10-40-15-3108 - Certification Pay 3 FTE	\$	2,700	\$ 2,700	\$ 2,000	\$ (700)
10-40-15-3109 - City Council Stipends 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3110 - Federal Taxes - FICA - SS - Medicare 3 FTE	\$	15,050	\$ 16,090	\$ 12,910	\$ (3,180)
10-40-15-3111 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3112 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3113 - TWC 3 FTE	\$	1,090	\$ 1,090	\$ 760	\$ (330)
10-40-15-3114 - TMRS 3 FTE	\$	14,020	\$ 15,820	\$ 13,470	\$ (2,350)
10-40-15-3115 - Health 3 FTE	\$	34,950	\$ 37,720	\$ 33,100	\$ (4,620)
10-40-15-3116 - Dental 3 FTE	\$	1,830	\$ 1,830	\$ 1,670	\$ (160)
10-40-15-3117 - Vision 3 FTE	\$	340	\$ 340	\$ 260	\$ (80)
10-40-15-3118 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3119 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3120 - Misc Payroll Expenses 3 FTE	\$	-	\$ -	\$ -	\$ -

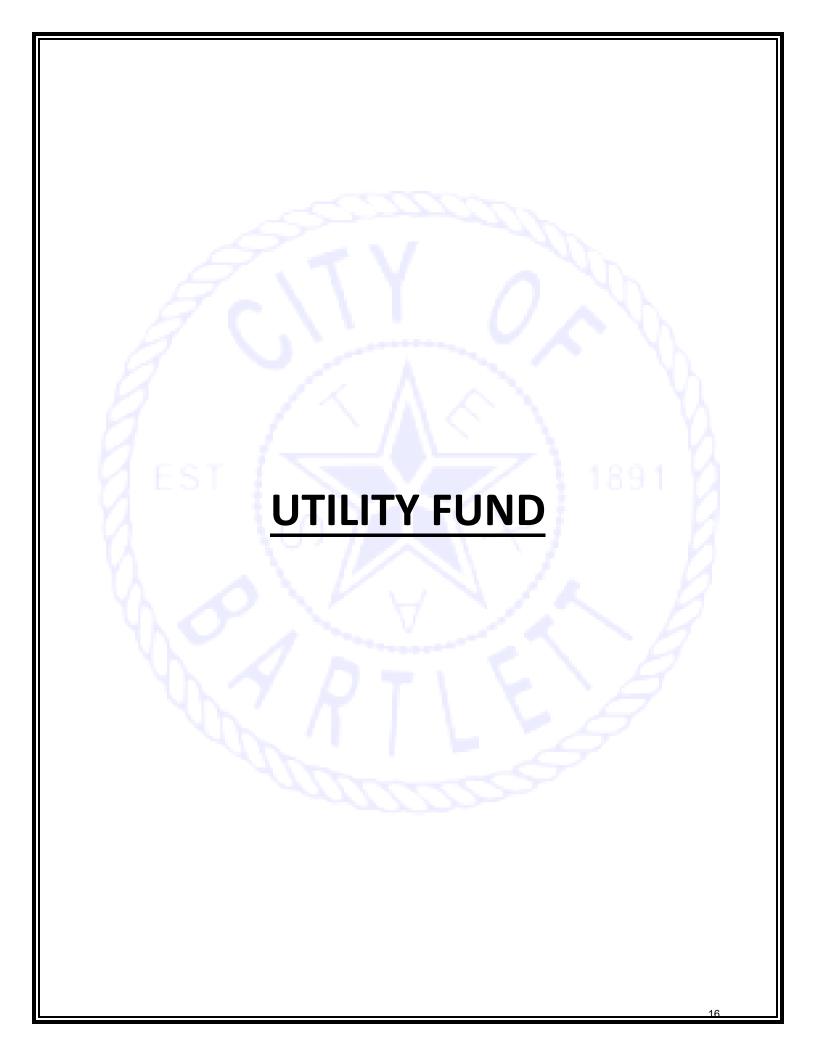
10-40-15-3121 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3122 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3123 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3124 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3125 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3126 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3127 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3128 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3129 3 FTE	\$	-	\$ -	\$ -	\$ -
10-40-15-3130 - Uniforms 3 FTE	\$	2,000	\$ 2,000	\$ 2,000	\$ -
10-40-15-3148 - Membership and Dues Budget Request	\$	500	\$ 500	\$ 500	\$ -
10-40-15-3201 - General Office Supplies Pens, Folders, Binders, Labels, Etc.	\$	1,500	\$ 1,500	\$ 1,500	\$ -
10-40-15-3203 - Postage Misc Required Mailings	\$	250	\$ 250	\$ 250	\$ -
10-40-15-3204 - Training & Education Budget Request	\$	2,500	\$ 2,500	\$ 2,500	\$ -
10-40-15-3217 - Promotional Supplies Community Development and Support	\$	2,000	\$ 2,000	\$ 2,000	\$ -
10-40-15-3230 - Miscellaneous Supplies Budget Request	\$	3,500	\$ 3,500	\$ 3,500	\$ -
10-40-15-3237 - Other Equipment Budget Request	\$	5,000	\$ 5,000	\$ 5,000	\$ -
10-40-15-3305 - Natural Gas / Propane Budget Request	\$	750	\$ 750	\$ 750	\$ -
10-40-15-3306 - Telephone - Landline PD Phones	\$	3,420	\$ 3,420	\$ 2,600	\$ (820)
10-40-15-3307 - Cell Phone 1 Per Officer (\$52) * 12 * 3	\$	2,500	\$ 2,500	\$ 1,900	\$ (600)
10-40-15-3308 - Wireless Data Services 3 Vehicle Hot Spots (\$40 Each) * 3 * 12	\$	1,450	\$ 1,450	\$ 1,450	\$ -
10-40-15-3318 - Miscellaneous Repairs / Maintenance Budget Request	\$	5,000	\$ 5,000	\$ 5,000	\$ -
10-40-15-3405 - Fuel - Gas and Diesel FY Estimate	\$	10,000	\$ 10,000	\$ 10,000	\$ -
10-40-15-3415 - Vehicle Maintenance Budget Request	\$	4,000	\$ 4,000	\$ 4,000	\$ -
10-40-15-3416 - Equipment Repairs Budget Request	\$	200	\$ 200	\$ 200	\$ -
10-40-15-3504 - Insurance and Bonds TML Risk Pool (E&O, Auto, General Liability, WC, Property	, E \$	9,870	\$ 11,351	\$ 12,260	\$ 909
10-40-15-3509 - Software License / Maintenance Budget Request Office 365 Business - 20 Users (Chief) - \$20 / User / Month	\$ n \$	3,000 240	3,000 240	\$ 3,000 240	\$ - -
10-40-15-3705 - Other Capital Outlay Capital Expenditures		5,000	5,000	5,000	-
10-40-15-3902 - Capital Lease Principle		,	,	, ,	

BancorpSouth - Police Building - Principle BancorpSouth - Police Tahoe - Principle	\$ \$	6,000 6,000	6,000 9,000		6,000	\$ \$	(!
10-40-15-3903 - Capital Lease Interest BancorpSouth - Police Building - Interest BancorpSouth - Police Tahoe - Interest	\$ \$	940 780	940 1,200		940	\$	
- Animal Control							
10-40-16-3101 - Regular Full-Time 1 FTE	\$	33,280	\$ 33,280	\$	38,600	\$	
10-40-16-3104 - Overtime 1 FTE	\$	600	\$ 600	\$	600	\$	
10-40-16-3105 - Longevity Pay 1 FTE	\$	-	\$ 40	\$	570	\$	
10-40-16-3110 - Federal Taxes - FICA - SS - Medicare 1 FTE	\$	2,560	\$ 2,560	\$	3,000	\$	
10-40-16-3113 - TWC 1 FTE	\$	260	\$ 260	\$	260	\$	
10-40-16-3114 - TMRS 1 FTE	\$	2,380	\$ 2,380	\$	3,130	\$	
10-40-16-3115 - Health 1 FTE	\$	8,740	\$ 9,430	\$	11,033	\$	
10-40-16-3116 - Dental 1 FTE	\$	460	460		460		
10-40-16-3117 - Vision							
1 FTE 10-40-16-3130 - Uniforms	\$	90	90		90		
Unfirst - \$8 / Week * 1 FTE 10-40-16-3140 - Workshop - Registration	\$	420	420		420		
DSHS Requirement - Within 1 Year of Hire - ACO Training 10-40-16-3141 - Workshop - Transportation	\$	120	\$ 120	\$	120	\$	
150 Mile Radius - 300 Miles Roundtrip - Max 10-40-16-3142 - Workshop - Lodging	\$	170	\$ 170	\$	170	\$	
2 Nights * 1 FTE	\$	400	\$ 400	\$	400	\$	
10-40-16-3143 - Workshop - Meals \$30 Per Diem * 3 Days	\$	90	\$ 90	\$	90	\$	
10-40-16-3201 - General Office Supplies Pens, Folders, Binders, Labels, Etc.	\$	500	\$ 250	\$	250	\$	
10-40-16-3231 - Office Furniture Desk and Chair	\$	500	\$ 1,500	\$	-	\$	
10-40-16-3234 - Computer Accessories Mobile Tablet - Screen Protector, Case	\$	200	\$ -	\$	-	\$	
10-40-16-3235 - Computers Mobile Tablet	\$	1,200	\$ 1,200	\$	-	\$	
10-40-16-3241 - Animal Control Devices Misc Supplies - Cages, Bowls, Leashes, Food, Etc.	\$	1,200	\$ 1,200	\$	1,200	\$	
10-40-16-3307 - Cell Phone \$52 / month Phone * 12 * 1	\$	630	\$ 630	\$	630	\$	
10-40-16-3308 - Wireless Data Services \$40 Hot Spot / Month * 1 (Tablet)	\$	480	\$ 480	\$	-	\$	
10-40-16-3405 - Fuel - Gas and Diesel FY Estimate	\$	3,200	\$ 3,200	\$	3,360	\$	
10-40-16-3415 - Vehicle Maintenance FY Estimate	\$	1,500	1,500		1,500		
- Streets & Grounds	· 	-,	.,	•	.,200		
10-30-17-3210 - Street Repair Materials Asphalt - \$20 / Ton, 56 Tons = 400 Cubic Ft (One Street), * 8 Street Sign Replacement	\$ \$	- -	\$ 16,000 10,000		16,000 10,000		
10-30-17-3225 - Chemicals							

Asphalt Compactor and Jack Hammer	\$	-	\$	1,500	\$	1,500	\$
10-30-17-3504 - Insurance and Bonds TML Risk Pool (E&O, Auto, General Liability, WC, Property, E	\$	670	\$	771	\$	771	\$
8 - Parks & Recreation							
10-10-18-3103 - Temporary/Seasonal 3 Lifeguards & 1 Pool Manager \$14 / Hour	\$	17,300	\$	17,300	\$	20,160	\$
10-10-18-3110 - Federal Taxes - FICA - SS - Medicare 4 Lifeguards	\$	1,330	\$	1,330	\$	1,553	\$
10-10-18-3113 - TWC 4 Lifeguards	\$	490	\$	490	\$	570	\$
10-10-18-3130 - Uniforms 4 Lifeguards - Shirts, Shorts - \$100 * 4	\$	400	\$	400	\$	400	\$
10-10-18-3204 - Training & Education Lifeguard Certification (4), Licensed Operator (1)	\$	800	\$	800	\$	800	\$
10-10-18-3216 - City Sponsored Events Christmas Light Displays	\$	1,200	\$	5,000	\$	5,000	\$
10-10-18-3225 - Chemicals Routine Pool Chemicals	\$	3,000	\$	3,000	\$	3,000	\$
10-10-18-3230 - Miscellaneous Supplies Misc Pool Supplies	\$	500	\$	500	\$	500	\$
10-10-18-3306 - Telephone - Landline Pool Phone	\$	270	\$	270	\$	270	\$
10-10-18-3309 - Internet Services Increased Wifi for Customers and Register at Pool	\$	600	\$	600	\$	600	\$
10-10-18-3318 - Miscellaneous Repairs / Maintenance Ballpark Maintenance	\$	_	\$	_	\$	_	\$
Minor Upgrades to Pool Bathrooms and Facilities	\$	600	\$	600	\$	600	\$
10-10-18-3504 - Insurance and Bonds TML Risk Pool (E&O, Auto, General Liability, WC, Property, E	\$	5,720	\$	6,578	\$	7,104	\$
29 - Non-Departmental 10-00-29-3803 - Interfund Transfer Out							
Cemetery Transfer * Mowing and Board Supplies - Community EDC Transfer	\$	16,000	\$ \$	16,000 44,900	\$ \$	16,000 47,150	
Library Transfer	\$	3,000	\$	3,000	\$	3,000	\$
10-00-29-3806 - Other Contributions Past Due IRS Tax Liabilities - GF - 40% - Year 1 Payment	\$	-	\$	-	\$	67,615	\$
10-00-29-3810 - Reserve for Personnel Market Adjustments	\$	21,030	\$	36,700	\$	-	\$
10-00-29-3906 - Transfer to I&S Principle 2012 Bond - Principle	\$	105,000	\$	105,000	\$	110,000	\$
2021 Limited Tax Notes - Principle	\$	26,000	\$	6,300	\$	6,600	\$
10-00-29-3907 - Transfer to I&S Interest 2012 Bond - Interest	\$	11,780	\$	9.261	\$	6.692	\$
2012 Bond - Interest 2021 Limited Tax Notes - Interest	\$ \$	4,790	\$ \$	9,261 880	\$	6,692 771	\$

TAX-SUPPORTED 1&S UTILITY 1&S

Description	FY 22 Adopted Budget	FY 23 Adopted Budget	FY 24 Proposed Budget	Difference Y-O-Y
30 - Tax-Supported I&S	F1 22 Adopted Budget	F1 23 Adopted Budget	F1 24 F10poseu Buuget	Difference 1-0-1
REVENUE				
00 -				
30-00-00-1801 - Transfer from General Fund 2012 Bond - Interest 2012 Bond - Principle Limited Tax Notes - Interest Limited Tax Notes - Principle	\$ (11,780) \$ (105,000) \$ (4,790) \$ (26,000)	\$ (105,000) \$ (880)	\$ (110,000) \$ \$ (771) \$	2,569 (5,000) 109 (300)
EXPENDITURE				
00 -				
30-00-00-3904 - I&S Principle 2012 Bond - Principle Limited Tax Notes - Principle	\$ 105,000 \$ 26,000			5,000 300
30-00-00-3905 - I&S Interest 2012 Bond - Interest	\$ 11,780			(2,569)
Limited Tax Notes - Interest	\$ 4,790	\$ 880	\$ 771 \$	(109)
31 - Utility I&S				
REVENUE				
00 - 31-00-00-1802 - Transfer from Water Fund				
Gov. Capital - Interest	\$ (6,260)	\$ (5,310)	\$ (4,350) \$	960
Gov. Capital - Principle	\$ (23,730)			(1,100)
Limited Tax Notes - Interest	\$ (1,200)	\$ (550)	\$ (480) \$	70
Limited Tax Notes - Principle	\$ (6,500)	\$ (3,920)	\$ (4,100) \$	(180)
31-00-00-1803 - Transfer from Wastewater Fund				
Gov. Capital - Interest	\$ (6,260)			960
Gov. Capital - Principle	\$ (23,730)	\$ (24,680)	\$ (25,780) \$	(1,100)
Limited Tax Notes - Interest	\$ (1,200)			350
Limited Tax Notes - Principle	\$ (6,500)	\$ (20,410)	\$ (21,380) \$	(970)
31-00-00-1804 - Transfer from Electric Fund				
Limited Tax Notes - Interest	\$ (16,750)		(-,,	1,290
Limited Tax Notes - Principle	\$ (91,000)	\$ (74,390)	\$ (77,930) \$	(3,540)
EXPENDITURE				
00 -				
31-00-00-3904 - I&S Principle				
Water - Gov. Capital - Interest	\$ 6,260	\$ 5,310		(960)
Water - Gov. Capital - Principle	\$ 23,730	\$ 24,680		1,100
Water - Limited Tax Notes - Interest	\$ 1,200	\$ 550		(70)
Water - Limited Tax Notes - Principle WW - Gov. Capital - Principle	\$ 6,500 \$ 23,730	\$ 3,920 \$ 24,680		180 1,100
·	. 20,100	. 21,000	,, Ψ	1,100
31-00-00-3905 - I&S Interest				****
Electric - Limited Tax Notes - Interest	\$ 16,750	\$ 10,390		(1,290)
Electric - Limited Tax Notes - Principle	\$ 91,000	\$ 74,390		3,540
WW - Gov. Capital - Interest	\$ 6,260	\$ 5,310		(960)
WW - Limited Tax Notes - Interest WW - Limited Tax Notes - Principle	\$ 1,200 \$ 6,500	\$ 2,850 \$ 20,410	\$ 2,500 \$ \$ 21,380 \$	(350) 970
Grand Total	\$ -	\$ -	\$ - \$	<u> </u>



Description	FY 22	2 Adopted Budget	FY 23 Adopted Budget	FY 24 Proposed Budget	Difference Y-O-Y
40 - Utility Fund					
REVENUE	\$	(2,245,890)	\$ (2,279,100)	\$ (2,279,100)	-
EXPENDITURE					
30 - Utility Billing	\$	75,750	\$ 77,190	\$ 70,062	\$ (7,128)
31 - Water	\$	513,220	\$ 523,280	\$ 561,407	\$ 38,127
32 - Wastewater	\$	134,390	\$ 86,910	\$ 106,460	\$ 19,550
33 - Electric	\$	1,272,830	\$ 1,263,722	\$ 1,248,176	\$ (15,546)
39 - Non-Departmental	\$	249,700	\$ 327,998	\$ 292,995	\$ (35,003)
Grand Total	\$	-	\$ -	\$ -	\$ -

Description	FY 2	2 Adopted Budget	FY	23 Adopted Budget	FY 24 Proposed Budget		Difference Y-O-Y
40 - Utility Fund							
REVENUE							
00 -							
40-00-00-1108 - Franchise Fee - Telephone							
Projection	\$	(12,500)	\$	(12,500)	\$ (12,500)	\$	-
40-00-00-1109 - Franchise Fee - Gas							
Projection	\$	(12,500)	\$	(12,500)	\$ (12,500)	\$	-
40-00-00-1110 - Franchise Fee - Electric	•	(40.500)	Φ.	(40.500)	(40.500)	•	
Projection	\$	(12,500)	Ъ	(12,500)	\$ (12,500)	Ъ	-
40-00-00-1111 - Franchise Fee - Cable							
Projection	\$	(12,500)	\$	(12,500)	\$ (12,500)	\$	_
1 Tojection	Ψ	(12,300)	Ψ	(12,500)	(12,300)	Ψ	
40-00-00-1402 - Water Service Charges							
Projection	\$	(436,200)	\$	(436,200)	\$ (436,200)	\$	-
,	•	(,,		(,,	(,,	·	
40-00-00-1403 - Wastewater Service Charges							
Projection	\$	(246,500)	\$	(246,500)	\$ (246,500)	\$	-
40-00-00-1404 - Electric Service Charges							
Projection	\$	(1,269,400)		(1,443,200)			-
Projection - Demand Meter Replacement Increase - Downtown)	\$	(10,590)		-	-	\$	-
Projection - Demand Meter Replacement Increase - Non-Downtown)	\$	(130,000)	\$	-	\$ -	\$	-
40-00-00-1407 - Connect Fees							
Projection	\$	(1,200)	Ф	(1,200)	\$ (1,200)	Φ	
Projection	Φ	(1,200)	Φ	(1,200)	\$ (1,200)	Φ	-
40-00-00-1408 - Utility Deposit Fees							
Projection - 24 New Accounts	\$	(4,800)	\$	(4,800)	\$ (4,800)	\$	_
1 Tojoston E 1 Hon / toodanto	Ψ	(4,000)	Ψ	(4,000)	(4,000)	¥	
40-00-00-1515 - Late Payment Fees							
Projection	\$	(17,000)	\$	(17,000)	\$ (17,000)	\$	-
,		, ,,		, , , , , , ,	, ,,,,,		
40-00-00-1601 - Water Tap Fees							
Projection - 5 Taps	\$	(10,000)	\$	(10,000)	\$ (10,000)	\$	-
40-00-00-1602 - Sewer Tap Fees							
Projection - 5 Taps	\$	(10,000)	\$	(10,000)	\$ (10,000)	\$	-
40 00 00 4000 NV (NVIV)							
40-00-00-1606 - W / WW Improvement Repayment	¢.	(60,000)	Ф	(60,000)	¢ (60.000)	Φ.	
Projection	\$	(60,200)	Ф	(60,200)	\$ (60,200)	Ф	-

Description		FY 22 Adopted Budget	FY 23 Adopted Budget	_	FY 24 Proposed Budget	Difference Y-O-Y
EXPENDITURE		T 1 22 Adopted Budget	1 1 29 Adopted Budget	'	1 24 Proposed Budget	Difference 1-0-1
30 - Utility Billing						
40-30-30-3101 - Regular Full-Time 1 FTE	\$	35,340	\$ 37,110	\$	38,592	\$ 1,482
40-30-30-3104 - Overtime Municipal Court - Interpreter	\$	800	\$ 800	\$	800	\$ -
40-30-30-3105 - Longevity Pay 1 FTE	\$	330	\$ 360	\$	393	\$ 33
40-30-30-3110 - Federal Taxes - FICA - SS - Medicare 1 FTE	\$	2,740	\$ 2,870	\$	2,982	\$ 112
40-30-30-3113 - TWC 1 FTE	\$	260	\$ 260	\$	260	\$ -
40-30-30-3114 - TMRS 1 FTE	\$	2,550	\$ 2,820	\$	3,112	\$ 292
40-30-30-3115 - Health 1 FTE	\$	8,740	\$ 9,430	\$	11,033	\$ 1,603
40-30-30-3116 - Dental 1 FTE	\$	460	\$ 460	\$	460	\$ -
40-30-30-3117 - Vision 1 FTE	\$	90	\$ 90	\$	90	\$ -
40-30-30-3201 - General Office Supplies Pens, Folders, Binders, Labels, Etc.	\$	3,000	\$ 3,000	\$	3,000	\$ -
40-30-303 - Postage Utility Bills	\$	4,150	\$ 4,150	\$	-	\$ (4,150)
40-30-30-3209 - Miscellaneous Expense Utility Billing Paper	\$	500	\$ 500	\$	-	\$ (500)
40-30-3230 - Miscellaneous Supplies City Hall Shirts	\$	100	\$ 100	\$	100	\$ -
40-30-30-3235 - Computers Utility Billing Computer - Front Desk + Associated Components	\$	1,000	\$ -	\$	-	\$ -
40-30-30-3237 - Other Equipment Credit Card Reader + Associted Components Receipt Printer + Associated Components	\$ \$	150 300		\$ \$	Ī	\$ -
40-30-30-3509 - Software License / Maintenance Office 365 Business - 20 Users (1 City Hall) - \$20 / User / Month	\$	240	\$ 240	\$	240	\$ -
40-30-30-3531 - Contract Services - Regular FundView - 3rd Party Utility Bill Service	\$	12,000	\$ 12,000	\$	6,000	\$ (6,000)
40-30-3809 - Payment of Refunds Utility Deposit Refunds	\$	3,000	\$ 3,000	\$	3,000	\$ -

Description	FY.	2 Adopted Budget	E	FY 23 Adopted Budget	j	FY 24 Proposed Budget		Difference Y-O-Y
31 - Water				,				
40-30-31-3101 - Regular Full-Time 4 FTE	\$	185,330	\$	194,630	\$	247,000	\$	52,370
40-30-31-3104 - Overtime 4 FTE	\$	37,000	\$	37,000	\$	30,000	\$	(7,000)
40-30-31-3105 - Longevity Pay 4 FTE	\$	1,140	\$	1,180	\$	790	\$	(390)
40-30-31-3106 - On-Call Pay 4 FTE	\$	9,900	\$	9,900	\$	9,900	\$	-
40-30-31-3107 - Holiday Pay 4 FTE	\$	-	\$	-	\$	-	\$	-
40-30-31-3108 - Certification Pay 4 FTE	\$	-	\$	-	\$	-	\$	-
40-30-31-3109 - City Council Stipends 4 FTE	\$	-	\$	-	\$	-	\$	-
40-30-31-3110 - Federal Taxes - FICA - SS - Medicare 4 FTE	\$	17,850	\$	18,570	\$	18,960	\$	390
40-30-31-3111 4 FTE	\$	-	\$	-	\$	-	\$	-
40-30-31-3112 4 FTE	\$	-	\$	-	\$	-	\$	-
40-30-31-3113 - TWC 4 FTE	\$	1,770	\$	1,770	\$	1,260	\$	(510)
40-30-31-3114 - TMRS 4 FTE	\$	16,630	\$	18,270	\$	19,780	\$	1,510
40-30-31-3115 - Health 4 FTE	\$	43,680	\$	47,150	\$	55,165	\$	8,015
40-30-31-3116 - Dental 4 FTE	\$	2,280	\$	2,280	\$	2,280	\$	-
40-30-31-3117 - Vision 4 FTE	\$	420	\$	420	\$	420	\$	-
40-30-31-3130 - Uniforms	œ.	1 200	œ.	1 200	•	000	•	(240)
4 FTE - Boots - \$120 * 4 * 2 Pairs 4 FTE - Winter Gear - \$120 * 4	\$ \$	1,200 600	Ф \$	1,200 600	\$	960 480	\$ \$	(240) (120)
4 Users = \$36 / Week * 52 Weeks + Shirts for PW Supervisor	\$	2,080	\$	2,080		2,080	\$	-
City of Bartlett Hats - 4 FTE * \$100	\$	500		500		400	\$	(100)
40-30-31-3204 - Training & Education	_				_		_	
Heavy Equipment - Operator Training Misc Training - Including Safety	\$ \$	500 500	\$	500 500		500 500	\$ \$	-
W/WW License Classes and Tests	\$	1,000	\$	1,000		1,000	\$	- -
40-30-31-3213 - Sand & Gravel								
Gravel/Base for Culverts Sand for Water Leaks	\$ \$	2,200 2,200		2,200 2,200		2,200 2,200		-
40-30-31-3214 - Miscellaneous Hardware				•		•		
Misc Hardware	\$	2,000	\$	2,000	\$	2,000	\$	-
40-30-31-3215 - Food / Meals Waters and Drinks for Summer Months	\$	500	\$	500	\$	500	\$	-
40-30-31-3225 - Chemicals Chlorine	\$	12,000	\$	12,000	\$	12,000	\$	-
40-30-31-3228 - Minor Tools / Instruments Misc Tools	\$	800	\$	800	\$	2,000	\$	1,200
40-30-31-3234 - Computer Accessories Mobile Tablet - Screen Protector, Case	\$	200	\$	-	\$	-	\$	-
40-30-31-3235 - Computers Mobile Tablet	\$	1,200	\$	-	\$	-	\$	-
40-30-31-3307 - Cell Phone On-Call - \$35, PW Supervisor - \$52, Crew Leader \$35 / Month	\$	1,500	\$	1,500	\$	1,500	\$	-
40-30-31-3308 - Wireless Data Services \$40 Hot Spot / Month * 2 (Tablet and PW Supervisor Computer)	\$	960	\$	480	\$	480	\$	-

Description		FY 22 Adopted Budget	FY 23 Adopted Budget	FY 24 Proposed Budget		Difference Y-O-Y
40-30-31-3405 - Fuel - Gas and Diesel Service Vehicles and Equipment	\$	10,000	\$ 10,000	\$ 10,000	\$	-
40-30-31-3415 - Vehicle Maintenance Routine and Misc Maintenance and Repairs	\$	3,000	\$ 3,000	\$ 3,000	\$	-
40-30-31-3416 - Equipment Repairs Misc Equipment Repairs	\$	500	\$ 500	\$ 500	\$	-
40-30-31-3509 - Software License / Maintenance Office 365 Business - 20 Users (1 PW Super) - \$20 / User / Month	\$	240	\$ 240	\$ 240	\$	-
40-30-31-3510 - Testing / Certification permits Sample Analysis	\$	2,500	\$ 2,500	\$ 2,500	\$	-
40-30-31-3525 - Engineering Services MRB Group - Grant Assistance, CIP Develpoment	\$	5,000	\$ 5,000	\$ 5,000	\$	-
40-30-31-3531 - Contract Services - Regular SUEZ Maintenance - Ground Storage Tank SUEZ Maintenance - Prison Tower	\$	13,780 13,340				1,378 1,334
SUEZ Maintenance - Water Tower	\$	11,700				1,170
40-30-31-3715 - Water Mains Water Line Materials	\$	5,000	\$ 5,000	\$ 5,000	\$	-
40-30-31-3719 - Valves, Clamps, Etc. Valves, Clamps, Etc.	\$	26,000	\$ 26,000	\$ 30,000	\$	4,000
40-30-31-3902 - Capital Lease Principle BancorpSouth - Backhoe & Dump Truck - Principle CAT Financing - Principle	\$ \$	24,250 12,950			\$ \$	(24,250)
40-30-31-3903 - Capital Lease Interest BancorpSouth - Backhoe & Dump Truck - Interest CAT Financing - Interest	\$ \$	880 450			\$	(880) -
40-30-31-3906 - Transfer to I&S Principle 2021 Tax Notes - Principle Gov. Capital - Principle	\$ \$	6,500 23,730				180 1,100
40-30-31-3907 - Transfer to I&S Interest 2021 Tax Notes - Interest Gov. Capital - Interest	\$ \$	1,200 6,260		•		(70) (960)

Description		FY 22 Adopted Budget	FY 23 Adopted Budget	FY 24 Proposed Budget	Difference Y-O-Y
32 - Wastewater 40-30-32-3201 - General Office Supplies					
WWTP Supplies	\$	500	\$ 250	\$ 250	\$ -
40-30-32-3224 - Medical Supplies Medical Supplies in Vehicle and Office	\$	500	\$ 500	\$ 500	\$ -
40-30-32-3225 - Chemicals Sewer Line Chemicals	\$	6,000	\$ 2,000	\$ 2,000	\$ -
40-30-32-3228 - Minor Tools / Instruments Misc Tools	\$	1,000	\$ 1,000	\$ 1,000	\$ -
40-30-32-3230 - Miscellaneous Supplies Misc Supplies	\$	1,000	\$ 1,000	\$ 1,000	\$ -
40-30-32-3306 - Telephone - Landline WWTP Phone	\$	1,200	\$ 1,200	\$ 1,200	\$ -
40-30-32-3405 - Fuel - Gas and Diesel Equipment and Lift Station Generators	\$	6,600	\$ 6,600	\$ 6,600	\$ -
40-30-32-3415 - Vehicle Maintenance Routine and Misc Maintenance and Repairs	\$	2,000	\$ 2,000	\$ 2,000	\$ -
40-30-32-3416 - Equipment Repairs Misc Equipment Repairs (Sewer Jet)	\$	1,000	\$ 1,000	\$ 1,000	\$ -
40-30-32-3510 - Testing / Certification permits Sample Analysis TCEQ Permits	\$ \$	4,800 12,000		4,800 12,000	- -
40-30-32-3519 - Other Contract Services Water Delivery	\$	1,100	\$ 1,100	\$ 1,100	\$ -
40-30-32-3525 - Engineering Services MRB Group - Grant Assistance, CIP Develpoment	\$	5,000	\$ 5,000	\$ 5,000	\$ -
40-30-32-3532 - Contract Services - Emergency Vac Truck	\$	7,000	\$ 2,000	\$ 2,000	\$ -
40-30-32-3533 - Light & Power WWTP Power	\$	12,000	\$ 12,000	\$ 12,000	\$ -
40-30-32-3806 - Other Contributions FIF Match Contribution	\$	35,000	\$ -	\$ -	\$ -
40-30-32-3906 - Transfer to I&S Principle 2021 Tax Notes - Principle Gov. Capital - Principle	\$	6,500 23,730		21,380 25,780	17,460 1,100
40-30-32-3907 - Transfer to I&S Interest 2021 Tax Notes - Interest Gov. Capital - Interest	\$ \$	1,200 6,260		2,500 4,350	1,950 (960)

Description	EV 22 Adopted Budget	_	Y 23 Adopted Budget		FY 24 Proposed Budget	Difference Y-O-Y
33 - Electric	FY 22 Adopted Budget	F	1 23 Adopted Budget	1	1 24 Proposed Budget	Difference Y-O-Y
40-30-33-3101 - Regular Full-Time 2 FTE	\$ 188,240	\$	223,300	\$	108,680	\$ (114,620)
40-30-33-3104 - Overtime 2 FTE	\$ 9,350	\$	9,350	\$	10,000	\$ 650
40-30-33-3105 - Longevity Pay 2 FTE	\$ 30	\$	102	\$	-	\$ (102)
40-30-33-3106 - On-Call Pay 2 FTE	\$ -	\$	-	\$	-	\$ -
40-30-33-3107 - Holiday Pay 2 FTE	\$ -	\$	-	\$	-	\$ -
40-30-33-3108 - Certification Pay 2 FTE	\$ -	\$	-	\$	-	\$ -
40-30-33-3109 - City Council Stipends 2 FTE	\$ -	\$	-	\$	-	\$ -
40-30-33-3110 - Federal Taxes - FICA - SS - Medicare 2 FTE	\$ 15,130	\$	17,900	\$	8,320	\$ (9,580)
40-30-33-3111 2 FTE	\$ -	\$	-	\$	-	\$ -
40-30-33-3112 2 FTE	\$ -	\$	-	\$	-	\$ -
40-30-33-3113 - TWC 2 FTE	\$ 1,010	\$	1,010	\$	505	\$ (505)
40-30-33-3114 - TMRS 2 FTE	\$ 14,100	\$	17,600	\$	8,680	\$ (8,920)
40-30-33-3115 - Health 2 FTE	\$ 26,210	\$	28,300	\$	22,066	\$ (6,234)
40-30-33-3116 - Dental 2 FTE	\$ 1,370	\$	1,370	\$	920	\$ (450)
40-30-33-3117 - Vision 2 FTE	\$ 260	\$	260	\$	170	\$ (90)
40-30-33-3130 - Uniforms 2 FTE - Boots - \$120 * 2 * 2 Pairs 2 FTE - Uniform Allowance - \$1,000 * 2	\$		720 3,000		480 2,000	\$ (240) (1,000)
2 FTE - Winter Gear - \$120 * 2 City of Bartlett Hats - 2 FTE * \$100	\$ 360	\$	360 300	\$	360 200	\$ (100)
40-30-33-3201 - General Office Supplies White Board, Pens, Folders, Binders, Labels, Etc.	\$ 1,000	\$	500	\$	300	\$ (200)
40-30-33-3204 - Training & Education Safety Training Courses	\$ 500	\$	15,000	\$	15,000	\$ -
40-30-33-3214 - Miscellaneous Hardware Minor Hardware as Needed	\$ 1,500	\$	1,500	\$	1,500	\$ -
40-30-33-3215 - Food / Meals Waters and Drinks for Summer Months	\$ 500	\$	500	\$	500	\$ -
40-30-33-3224 - Medical Supplies Medical Supplies in Vehicle and Office	\$ 500	\$	500	\$	500	\$ -
40-30-33-3228 - Minor Tools / Instruments Misc Tools	\$ 800	\$	1,500	\$	2,000	\$ 500
40-30-33-3231 - Office Furniture Chair	\$ 200	\$	-	\$	-	\$ -
40-30-33-3232 - Communication Equipment Bucket-Ground Communication	\$ 250	\$	-	\$	-	\$ -
40-30-33-3234 - Computer Accessories Mobile Tablet - Screen Protector, Case	\$ 200	\$	-	\$	-	\$ -
40-30-33-3235 - Computers Mobile Tablet	\$ 1,200	\$	-	\$	-	\$ -
40-30-33-3307 - Cell Phone Lineman - \$52 / Month	\$ 630	\$	630	\$	630	\$ -

Description	FY 22 A	dopted Budget	FY 23 Adopted Budget	FY 24 Proposed Budget	Difference Y-O-Y
40-30-33-3308 - Wireless Data Services \$40 Hot Spot / Month * 1 (Tablet)	\$	480		\$ -	\$ -
40-30-33-3405 - Fuel - Gas and Diesel Buckets, Digger, Service Truck	\$	15,000	\$ 15,000	\$ 15,000	\$ -
40-30-33-3415 - Vehicle Maintenance Misc Equipment Repair - Routine to Specialists	\$	7,000	\$ 5,000	\$ 5,000	\$ -
40-30-33-3509 - Software License / Maintenance Office 365 Business - 20 Users (1 Electric) - \$20 / User / Month	\$	240	\$ 240	\$ 240	\$ -
40-30-33-3525 - Engineering Services Schneider Engineering, System Study	\$	60,000	\$ 30,000	\$ 40,000	\$ 10,000
40-30-33-3531 - Contract Services - Regular Techline - Average \$7,500 Per Weekend * 12 Call-Ins	\$	60,000	\$ 15,000	\$ 90,000	\$ 75,000
40-30-33-3532 - Contract Services - Emergency Techline - Emergency Call-In - \$7,500 Per Call * 4 Call-Ins	\$	8,000	\$ 15,000	\$ 30,000	\$ 15,000

SANITATION FUND

LIBRARY FUND

CEMETERY FUND

Description	FY 22	Adopted Budget	FY	23 Adopted Budget	F	Y 24 Proposed Budget	Difference Y-O-Y
41 - Sanitation Fund							
REVENUE	\$	(228,300)	\$	(228,300)	\$	(235,149)	\$ (6,849)
EXPENDITURE	\$	228,300	\$	228,300	\$	235,149	\$ 6,849
70 - Library Fund							
REVENUE	\$	(3,000)	\$	(3,000)	\$	(3,000)	\$ -
EXPENDITURE	\$	3,000	\$	1,000	\$	1,000	\$ -
80 - Cemetery Fund							
REVENUE	\$	(22,800)	\$	(22,800)	\$	(22,800)	\$ -
EXPENDITURE	\$	16,000	\$	16,000	\$	16,000	\$ -
Grand Total	\$	(6,800)	\$	(8,800)	\$	(8,800)	\$ =

Description	FY 22 /	Adopted Budget	E	Y 23 Adopted Budget	FV.	24 Proposed Budget		Difference Y-O-Y
41 - Sanitation Fund	7 1 22 7	aopteu Duuget		1 20 Adopted Dadget		roposca baaget		Difference 1-0-1
REVENUE								
00 -								
41-00-00-1107 - Sales Tax - Solid Waste Projection	\$	(17,100)	\$	(17,100)	\$	(17,613)	\$	(513)
41-00-00-1401 - Solid Waste Charges Projection	\$	(211,200)	\$	(211,200)	\$	(217,536)	\$	(6,336)
EXPENDITURE								
00 -								
41-00-00-3514 - Solid Waste Collection								
Clawson Service Costs	\$	120,200	\$	120,200	\$	123,806	\$	3,606
41-00-00-3803 - Interfund Transfer Out Transfer to General Fund	\$	108,100	\$	108,100	\$	111,343	\$	3,243
70 - Library Fund								
REVENUE 00 -								
70-00-00-1801 - Transfer from General Fund Transfer from General Fund	\$	(3,000)	\$	(3,000)	\$	(3,000)	\$	-
EXPENDITURE								
41 - Library Fund								
70-10-41-3149 - Subscriptions and Books Books, Magazines, Newspapers	\$	1,000	\$	1,000	\$	1,000	\$	-
70-10-41-3235 - Computers Update Front Desk and Office	\$	1,250	\$	-	\$	-	\$	-
70-10-41-3306 - Telephone - Landline Update Phone Line	\$	250	\$	-	\$	-	\$	-
70-10-41-3308 - Wireless Data Services Upgrade Internet Services	\$	500	\$	-	\$	-	\$	-
80 - Cemetery Fund REVENUE								
00 -								
80-00-00-1801 - Transfer from General Fund								
Projection	\$	(16,000)	\$	(16,000)	\$	(16,000)	\$	-
80-00-00-2801 - Cemetery Lot Sales Projection	\$	(6,800)	\$	(6,800)	\$	(6,800)	\$	-
EXPENDITURE 40 - Cemetery Fund								
80-30-40-3230 - Miscellaneous Supplies								
Cemetery Board Supplies	\$	400	\$	400	\$	400	\$	-
80-30-40-3531 - Contract Services - Regular Cemetery Mowing and Maintenance	\$	15,600	\$	15,600	\$	15,600	\$	-
Grand Total	\$	(6,800)	\$	(8,800)	\$	(8,800)	\$	-
	_	(0,000)	Ψ	(0,000)	Ψ	(0,000)	Ψ	<u>-</u>

CITY OF BARTLETT, TEXAS ORDINANCE NO. 2023-0828-07

AN ORDINANCE LEVYING TAXES AT THE RATE OF \$0.750000 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF BARTLETT, TEXAS FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Bartlett, Texas (the "City Council") needs to levy and impose a tax upon all taxable property for purposes of funding the 2023-2024 fiscal year budget of the City of Bartlett, Texas located within Williamson and Bell Counties (the "City"); and

WHEREAS, the Chief Appraiser of the Bell County Tax Appraisal District has prepared and certified the appraisal roll of the City, said roll being that portion of the approved appraisal roll which lists property taxable by the City, and on file with the City Secretary's office; and

WHEREAS, the City has complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for said City for 2023; and

WHEREAS, a public hearing and meeting were held on August 28, 2023, and all interested persons were given an opportunity to be heard; and

WHEREAS, a quorum of the City council is present in a meeting open to the public; and

WHEREAS, the City Council of the City has determined that a tax rate of \$0.750000 per \$100 of value is necessary to meet the fiscal needs of the City; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

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

<u>SECTION 1: Findings Incorporated.</u> The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2: Certified Tax Roll. The City Council hereby accepts and adopts the certified roll presented by the Bell County Tax Appraisal District, and upon this certified tax roll, hereby levies and orders the assessment and collection of all real and personal property, not exempted from taxation by the constitution and laws of the State of Texas, located in the City of Bartlett beginning the 1st day of January 2023, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the use and support of the general operations of the municipal government of the City.

SECTION 3: Tax Levied. There is hereby levied and ordered to be assessed and collected for all taxable property located in the City of Bartlett on the 1st day of January 2022, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, an ad valorem tax for funding \$0.639712 for the maintenance and operations of the City and a debt service rate at \$0.110288 for a total rate of \$0.750000 on each One Hundred Dollars (\$100.00) assessed value of taxable property. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. The Bell County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the tax rate adopted herein.

SECTION 4: Due Date of Taxes. The taxes assessed and levied hereby are payable any time after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 5: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July I of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1 of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law are hereby adopted.

SECTION 6: Place of Payment/Collection. Taxes are payable at the office of the Bell County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 7: Appropriations in Accordance with Budget. That the Mayor, or City Secretary of said City, shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended. Appropriations shall be made in accordance with the FY 2023-2024 Budget approved by Ordinance No. 2023-0828-06. All monies collected which are not specifically appropriated shall be deposited in the general fund of the City.

<u>SECTION 8: Savings/Repealing Clause.</u> All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 9: 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. 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, or phrases be declared unconstitutional or invalid.

<u>SECTION 10: Effective Date:</u> This Ordinance shall become effective from and after its adoption and publication as required by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF

BARTLETT, TEXAS, on this 28th day of August, 2023. by the following motion: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.750000 per \$100 valuation. This tax rate is further broken down by \$0.639712 on each One Hundred Dollars (\$100) valuation of property for the maintenance and operation of general government (General Fund), and \$0.110288 for each One Hundred Dollar (\$100) valuation of property for the Interest and Sinking Fund", with the following roll call vote:

	YES:	NO:	ABSTAIN:	ABSENT:
Mayor Chad Mees*				
Mayor Pro Tem Philip Weaver _				-
Council Member Vickie Cooper _				
Council Member Gayle Jones _				
Council Member Jesse Luna				
Council Member Shelton Gilmore _			-	
*In the Event of Tie				
	Chac	l Mees, Mayor		
ATTEST TO:				
Brenda Kelley, City Clerk				

LICENSING AGREEMENT between HERITAGE BROADBAND And CITY OF BARTLETT

The parties ("Parties") to this agreement ("Agreement"), dated the 28TH day of AUGUST 2023. ("Execution Date"). City of Bartlett ("Licensor"), a general law municipal corporation of the State of Texas, duly authorized to do business in the State of Texas, and HERITAGE BROADBAND ("Licensee").

RECITALS

Licensor is a municipality owned utility engaged in the business of distribution of electric energy. In connection with the distribution of electric energy, Licensor utilizes utility poles to support its distribution lines ("Licensor Poles").

Licensee owns and operates one or more community antenna television systems. Licensee desires to attach to certain Licensor Poles cable and other equipment owned by Licensee and utilized for the distribution of cable signals to its customers.

ACCORDINGLY, in consideration of the benefits to be realized by the Parties as a result of this Agreement, the specific consideration set forth in this Agreement, and the mutual promises of the Parties contained in this Agreement, the Parties agree that the following terms and conditions shall govern Licensee's use of Licensor Poles located within the area shown on the Exhibit A, in or near <u>CITY OF BARTLETT</u>, Counties of Williamson and/or Bell, State of Texas and in any other areas indicated on Exhibit A.

ARTICLE I. GENERAL USE AGREEMENT

Section 1.1 Prior Use and Future Use

Licensee's use of Licensor Poles to which Licensee has equipment attached, if any, on Execution Date shall, subsequent to Execution Date, be governed by this Agreement, although a new application for use of these Licensor Poles need not be filed with Licensor by Licensee. For all further pole attachments or alteration of any existing or future pole attachments to Licensor Poles, Licensee must file an application with Licensor in the form of Exhibit B("Application") and receive written permission from Licensor prior to alteration of existing attachments or making new attachments.

Section 1.2 Equipment

Licensee's use of Licensor Poles shall be confined to supporting cables and other equipment ("Equipment")

- (i) attached to Licensor Poles pursuant to prior agreements between the Parties or
- (ii) concerning which Licensee has received prior written permission from Licensor to attach, pursuant to this Agreement.

Licensee's Equipment on Licensor Poles shall be used only for the purpose of distribution and dissemination of broadband telecommunications services.

Section 1.3 Other Use

Licensee acknowledges that this Agreement is subject to the rights of any parties (other than Licensee) to prior agreements relating to use of Licensor Poles. Licensee shall construct, maintain, and operate Equipment on Licensor Poles so as not to interfere or conflict with the use of Licensor Poles by Licensor andothers using Licensor Poles.

Section 1.4 Damage

Licensee shall notify Licensor of any damage to Licensor Poles or any Licensor equipment, as soon as possible after discovery of the damage. If the damage was caused by Licensee, Licensee shall reimburse Licensor for expenses

incurred by Licensor in making repairs.

Section 1.5 Safety Regulations

Licensee shall, at Licensee's sole expense, construct, maintain, and operate its Equipment in conformity with all laws, regulations, orders, and decrees of all lawfully constituted public authorities pertaining to pole line construction, the National Electrical Safety Code as it may be revised and supplemented from time to time, and all applicable Licensor rules, regulations, policies, and construction specifications.

Section 1.6 Removal

Licensee may at any time remove Licensee's Equipment from Licensor Poles after ten (10) days written notice to Licensor in the form of Exhibit C. Such removal shall terminate Licensee's right to use any Licensor Poles from which Licensee's Equipment is removed. No refund of any rentals already paid will be due on account of such removal.

Section 1.7 Permits, Easements, and Licenses

Licensee's facilities within public streets, highways and other thoroughfares and shall secure any necessary consent from state or municipal authorities and from the owners of the property where Licensor's Poles and lines are located to construct and maintain facilities at the locations of Licensor's Poles and lines which Licensee desires to use. It shall be Licensee's sole responsibility to obtain all such permits, easements, and licensee necessary for the lawful exercise of the rights granted Licensee by this Agreement.

Section 1.8 Taxes and Fees

Licensee shall report, pay, and discharge when due, all license and permit fees, assessments, sales, use, property, and gross receipts taxes arising out of the use by Licensee of Licensor Poles or the exercise by Licensee of its rights granted by this Agreement, and all other taxes, fees, and governmental charges similar or dissimilar to the foregoing, together with any penalties or interest thereon, imposed by any state, federal, or local government or any agency or department thereof: upon the Equipment, the use of the Equipment, or the payment to Licensor of rental for the right to place the Equipment on Licensor Poles.

ARTICLE II. INSURANCE, INDEMNITY, AND LIABILITY

Section 2.1 Insurance

During the Term, Licensee shall:

- (a) indemnify, protect and save harmless and insure Licensor from and against any and all claims and demands for damages to property and injury or death to persons, including payments made under any Worker's Compensation Law or under any plan for employees' disability and death benefits, which may arise out of or be caused by the erection, maintenance, presence, use or removal of said attachments orby the proximity of the respective cables, wires, apparatuses, and appliances of the parties hereto, or by any act of Licensee or in the vicinity of Licensor's Poles. Licensee shall carry insurance, in such form and in such companies as are satisfactory to Licensor, to protect the parties hereto from and against any and all claims, demands, actions, judgments, costs, expenses, and liabilities of every name and nature which may arise or result, directly or indirectly, from or by reason of such loss, injury, or damage. General liability insurance shall be in the amounts of at least \$1,000,000.00 bodily injury for each person for each occurrence and property damage of at least \$250,000.00 for each occurrence. Motor vehicle liability insurance shall be in the amount of \$250,000.00 for each person for bodily injury and \$500,000.00 each occurrence for bodily injury and \$250,000.00 for property damage. Licensee shall also carry such insurance as will protect it from all claims under any Worker's Compensation Laws in effect that may be applicable to it. A combination of primary and umbrella policies may be used to satisfy the limits.
- (b) provide Contractual Liability insurance coverage under all of the insurance coverage described above in Section 2.1 for all liability assumed by Licensee under this Agreement subject to industry standard ISO policy

form CG 00 01 or equivalent for workperformed for the benefit of Licensee under this agreement and the removal of Licensee's attachments upon termination of this agreement, with Licensor named as an additional insured in the coverage described above in Section

- 2.1 (a) above; and:
- (c) provide to Licensor, at the time this Agreement is signed, and during the term of this agreement, certificates of insurance from an insurance carrier reasonably acceptable to Licensor, certifying that:
 - (i) Licensee has the insurance coverage described in this Section 2.1; and
 - (ii) the insurance coverage so described may not be cancelled without prior written notice to Licensor as per policy terms and conditions.

Section 2.2 Indemnity

Licensee shall indemnify and hold harmless Licensor against and from all claims, demands, causes of action, damages, costs, or liability at law or in equity, of every kind and nature whatsoever, directly or indirectly caused by:

- (a) the construction, erection, placement, operation, maintenance, replacement, removal, or use of Licensee's Equipment on Licensor Poles, or
- (b) any occurrence occasioned, or claimed to have been occasioned, by any action of Licensor causing any interruption, discontinuance, or interference with Licensee's service to any of its subscribers or interference with Licensee's Equipment. Licensee shall pay any judgment or decree which may be rendered against Licensor, its successors or assigns, in any such suit, action, or other legal proceeding and shall reimburse Licensor for all legal expenses incurred in connection with these legal proceedings.

Section 2.3 Liability Continues

Termination of this Agreement, in whole or in part, shall not release Licensee from liability under this Agreement, which arises out of any claim that may be accruing or may have accrued at the time of termination or partial termination of this Agreement.

ARTICLE III. RIGHTS OF LICENSOR

Section 3.1 Removal or Rearrangement

Licensor may require Licensee, upon thirty (30) days' notice to Licensee, if, in Licensor's judgment, Licensee's equipment interferes with Licensor's operations or Licensor's use of Licensor poles or Licensor equipment, to remove, rearrange, relocate, replace or renew Licensee's facilities placed on Licensor's Poles and transfer them to substituted, relocated or additional poles, and perform any other work in connection with said facilities that may be required by Licensor at Licensee's expense; provided, however, that in cases of emergency, Licensor may arrange to relocate, replace or renew the facilities placed on said poles by Licensee, transfer them to substituted poles or perform any other work in connection with said facilities that may be required inthe maintenance, replacement, removal or relocation of said poles, the facilities thereon or which may be placed thereon, as well as for the service needs of Licensor, and Licensee shall, on demand, reimburse Licensor for the reasonable expense thereby incurred.

Section 3.2 Reservation of Right

Licensor reserves the right to maintain Licensor Poles and operate its facilities in a manner that will best enable it to fulfill its own service requirements. If Licensor determines that a particular pole or poles are no longer necessary for service to Licensor customers, upon thirty (30) days' notice to Licensee, Licensor may remove that pole or poles without any liability to Licensee for this removal.

ARTICLE IV. PAYMENT

Section 4.1 Rate

Licensee shall pay to Licensor, for attachments made to Licensor Poles under this agreement, annual rental rate shall

be \$12.00 per pole, per year and shall be reviewed and may be revised by Licensor at each subsequent 12-month period thereafter.

Section 4.2 Payment

Rent payable under this Agreement shall be payable annually in advance on or before the first legal business day in first legal business day in August each year during the term. Rental payments shall be based upon the number of attachments by Licensee to Licensor Poles as determined by Licensor on the last day of June respectively, preceding payment date. Notice of amounts due Licensor on each payment date shall be supplied to Licensee at least ten (10) days prior to the due date of each such payment.

Section 4.3 Late Charge

In the event the rental is not paid on the due dates specified in Section 4.2, a late charge of one percent (1%) of the total due will be added to the rental payment and, if not paid within thirty (30) days of the due date, this Agreement will be deemed terminated pursuant to the provisions of Article VI hereof.

Section 4.4 Interest

After termination, any sums due shall bear interest from accrual at the highest rate permitted by applicable law.

ARTICLE V. TERM

Section 5.1 Term

This Agreement shall begin on Execution Date and continue in effect until terminated pursuant to the terms and conditions of this Agreement. At the expiration of four (4) years and six (6) months after Execution Date, either Party may terminate this Agreement for any reason by giving six (6) months notice to the other Party. When terminated, Licensee shall remove its Equipment from Licensor Poles within sixty (60) days from the date of such termination. During the period of removal, Licensee shall continue to make rental payments according to Article IV until all Equipment has been removed.

ARTICLE VI. DEFAULT

Section 6.1 Default

If Licensee should fail to comply with any of the terms and conditions of this Agreement, and such failure shall continue for thirty (30) days after receipt of written notice of such failure, Licensor may by written notice to Licensee, terminate this Agreement and Licensee shall remove its Equipment from the Licensor Poles to which terminations applies within sixty (60) days of notification.

Section 6.2 Licensor May Do Work

Licensor may elect to remove Licensee's Equipment or do any other work required because of Licensee's default under this Agreement, at Licensee's sole risk and expense, and Licensee, on demand, will reimburse Licensor for the entire expense incurred. Except for gross negligence, Licensor shall not be responsible for damage to Licensee's Equipment.

ARTICLE VII. MISCELLANEOUS

Section 7.1 Previous Agreements

This Agreement supersedes any previous agreements between Licensor and Licensee relating to the use of Licensor Poles in the area covered by this Agreement except that Licensee shall not be relieved of any responsibility for payments due Licensor under previous agreements for use of Licensor Poles priorto Execution Date nor any liability for acts or omissions of Licensee, part or all of which took place prior to Execution Date.

Section 7.2 <u>License Only</u>

The right of Licensee to use Licensor Poles, granted by this Agreement, shall not create any ownership or property right in Licensee. Licensee's rights are in the nature of a license only.

Section 7.3 Assignment

This Agreement may not be assigned by Licensee without prior written consent of Licensor. Any attempted assignment without such written consent shall be void and constitute a termination of the term hereof the same as if this agreement were terminated under Article VI hereof.

Section 7.4 Attorney Fees

If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret any of the provisions of this Agreement, the prevailing Party shall beentitled to recover its costs of suit and reasonable attorney's fees, which (a) shall be payable only in the event such action is prosecuted to final judgment, (b) may be set by the Court in the trial of such action or may be enforced in a separate action for that purpose, and (c) shall be in addition to any other relief which may be awarded.

Section 7.5 Failure to Enforce Not Waiver

Failure on the part of Licensor to enforce any provision of this Agreement shall not be construed as a general waiver or relinquishment on its part of any provision of this Agreement.

Section 7.6 Notice

Except as otherwise specifically provided in this Agreement, any notice to be given by either Party shall be in writing and shall be sufficient if personally delivered or sent certified mail or via Fedex or UPS, return receipt requested, postage prepaid, to the following addresses:

For Licensor: 140 W. Clark Street,

Bartlett, TX 76511

For Licensee:

Heritage Broad bond LLC POBOX 643 Florence, Tx 76527

Any notice shall be deemed delivered on the date mailed in the manner set out above. The designation or address of the Party to be notified may be changed at any time by delivery of notice of that change to the other Party.

Section 7.7 Severability

If any of the terms or provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable, in any respect, to remainder of the provisions shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.

Section 7.8 References

All references in this Agreement to a given Article, Section, or Exhibit refer to an Article, Section, or Exhibit of or to this Agreement.

Section 7.9 Captions

The captions preceding the text of each Article and Section of this Agreement are included only for convenience of reference and shall be disregarded in the construction and interpretation of this Agreement.

Section 7.10 Entire Agreement

This Agreement contains the entire Agreement contains the entire Agreement of the parties with respect to the matters covered by this Agreement. No other agreement, statement, or promise made by any Party, or to any employee, officer, or agent of any Party, which is not contained in this Agreement shall be binding or valid.

Section 7.11 Successors and Assigns

Subject to the provisions of Section 7.3, this Agreement shall be binding upon, and shall inure to the benefit of, the heirs, successors, assigns, and legal representatives of the Parties.

Section 7.12 Venue

This agreement and all the terms, conditions and provisions hereof, and all of the obligations imposed upon each of the parties hereto, is hereby specifically made performable in Williamson and/or Bell County, Texas.

	LICENSOR
	Ву:
	Name: Chad Mees
	Title: Mayor
	LICENSEE
	By:
	Name: Tom Chapmen
	Title: CTO
ATTEST:	

Exhibit "A"
to Licensing Agreement
between
Licensor
and
Licensee

ATTACH MAP AND/OR PLATS SHOWING AREA TO WHICH THE LICENSING AGREEMENT APPLIES AND GPS LIST OF ALL POLES USED.

Exhibit "B"
to Licensing Agreement
between
Licensor
and
Licensee

APPLICATION FOR POLE ATTACHMENTS

According to the terms and conditions of the Licensing Agreement ("License") dated August 20, 2023 between Licensor ("Licensor"), and Her I tage Broad 24 Licensee"), Licensee submits this Application to Licensequesting permission to attach the equipment and/or cable described in Exhibit 1 to this Application to the Licensor Pol described in Exhibit 1.	isoi les
(Exhibit 1 should include the location and number of Licensor Poles Licensee desires to use, a complete description of all items Licensee desires to attach to Licensor Poles, the proposed location of all items to be attached, and proposes dates of attachment.)	
By signing and returning a copy of this Application to Licensee, Licensor grants Licensee permission to make the attachments described in Exhibit 1 to this Application (as they may be modified by Licensor and Licensee)	

(ii) subject to Licensee's approval of any changes described in the following paragraph

Licensee and Licensor acknowledge that certain changes may have to be made to Licensor Poles by Licensor to accommodate Licensee's cables and/or equipment. The approval granted by Licensor in the above Paragraph is subject to Licensee approving any changes on Licensor Poles required by Licensor, which are to be made at Licensee's sole risk and seet

	LICENSOR
	LICENSOR
	Ву:
	Title:
	LICENSEE
	By:
	Title:
Changes Approved	
Licensee	
By:	

EXHIBIT "C"
to Licensing Agreement
between
Licensor
And
Licensee

NOTICE OF REMOVAL OF EQUIPMENT

According to the terms and conditions of the Licensing Agreement ("License") dated Agreement ("License"), 2023 between Licensor ("Licensor"), and Beach Corrections ("Licensee"), Licensee submits this Notice of Removal of Equipment to Licensor notifying Licensor that it intends to remove certain attachments described in Exhibit 1 to this notice from certain of the Licensor Poles described in Exhibit 1.

(Exhibit I should include the location and number of Licensor Poles from which Licensee intends to remove equipment, a complete description of all items Licensee desires to remove from Licensor Poles, and proposed dates of removal.)

	Licensee
	By:
Dated:	CTO
Removal verified, 20 LICENSOR	
By:	

RESOLUTION 2023-0828-09

SUPPORTING THE CITY OF BARTLETT APPLICATION TO THE FY 2024-2025 CTCOG SOLID WASTE GRANT

WHEREAS, the Central Texas Council of Governments (CTCOG) issued a call for projects in August 2023 for communities to apply for funding assistance through the FY 2024-2025 Solid Waste Grant; and

WHEREAS, the grant funds may be used for collection events of household hazardous waste, litter, tires, and other community clean up efforts; and

WHEREAS, the City identifies a great need for a collection event to reduce code violations, promote environmental best practices and to align with the State of Texas and TCEW mitigation efforts; and

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

The City of Bartlett supports the submission of a grant application to CTCOG for a grant for the following projects in response to FY 2024-2025 CTCOG Solid Waste call for projects:

1) Bartlett HHW/Tire/Brush/Junk Collection Event

The City of Bartlett is willing and able to enter into an agreement with the department by resolution or ordinance, should the project be selected for funding.

DULY PASSED by majority vote of all members of the City Council of the City of Bartlett on the day of August 28, 2023.

	Chad Mees, Mayor	
ATTEST TO:		
Brenda Kellev. City Clerk	_	



FY 2024- 2025 Solid Waste Grant Application Guidelines

A program funded through a grant from the Texas Commission on Environmental Quality (TCEQ)

August 2023

Table of Contents

Introduction	3
Eligible Entities	3
Eligible Project Categories	3
Eligible Expense Categories	4
Application Standards	5
Application Requirements	5
Application Checklist	7
Evaluation Criteria	7
Private Industry Considerations	7
Grant Administration, Reimbursement of Expenses, and Reporting Requirements	8
Applicant Appeals	9
Appendix 1: Eligible Projects and Expenses with Examples	10
Appendix 2: Regional Plan Goals and Objectives:	13
Appendix 3: Grant Evaluation Criteria	15
Screening Criteria	15
Selection Criteria	15
Appendix 4: Sample Resolution	17
Appendix 5: Required Certifications and Assurances	92

Introduction

The Central Texas Council of Governments (CTCOG) is issuing a Call for Projects (CFP) for the FY2024-2025 Solid Waste Implementation Grant Program. This CFP will fund a variety of municipal solid waste (MSW) projects for local governments in the CTCOG region.

Eligible Entities

To be eligible for funding, entities must be located with CTCOG's 7-county region which includes the following counties: Bell, Coryell, Hamilton, Lampasas, Milam, Mills, and San Saba.

The following entities are eligible to receive funding:

- Cities;
- Counties;
- Public schools and school districts (except Universities or post-school education institution);
- General and special law districts created in accordance with state law, and with authority and responsibility for water quality protection or municipal solid waste management, to include river authorities; and
- Councils of Governments CTCOG may propose to conduct a regional project.

Private sector and non-profit organizations are ineligible for grant funding; however, they can partner or contract with an eligible entity to provide specific project-funded services and support project activities.

Eligible Project Categories

Project categories eligible for funding include:

- Household Hazardous Waste (HHW)
- Scrap Tire Projects
- Litter and Illegal Dumping Programs
- Local Enforcement
- Source Reduction and Recycling
- Citizen's Collection Stations
- Education and Training Programs
- Other Solid Waste Management Projects

Eligible project categories are listed with example activities, example expenses, and funding limitations in **Appendix 1**. Additionally, applicants will be required to identify at least one regional plan goal and objective that a project intends to address. The Regional Plan goals and objectives can be found in **Appendix 2**.

Eligible Expense Categories

NOTE: Each line item must meet or exceed \$500 to be deemed eligible for funding. All expenses must be itemized with a per unit cost and a total line-item cost. Failure to provide the number of units requested and unit cost may result in your project being deemed ineligible. Applicants are encouraged to submit information on matching and/or in-kind expenses in the application. However, in the event that grant funds are left over at the end of the biennium, in-kind expenses are not eligible for reimbursement (only matching expenses are eligible).

The following categories of expenses may be eligible for funding under this CFP. All expenses must be directly related to implementing the proposed project. A description of how the proposed expenses will support the proposed project will need to be provided in the application.

- Equipment. Equipment necessary and appropriate for the proposed project may be authorized. Expenses included under the "Equipment" expense category should be for non-construction related, tangible, and personal property having a unit acquisition cost of \$5,000 or more (including freight and set up costs) with an estimated useful life of over one year. Any equipment that will be used for other projects or activities, in addition to the funded project, may only be funded at an amount reflecting the appropriate percentage of time that the equipment will be directly used for the funded project. The special conditions and requirements set forth in the grant program (relating to Title to and Management of Equipment and Constructed Facilities) also apply to equipment purchased with pass-through grant funding.
- Construction. Appropriate construction costs may be authorized. Expenses budgeted under this
 category should be for costs related to the enhancement or building of permanent facilities. No
 construction costs may be incurred by a grant recipient unless the construction details are
 approved in advance by CTCOG. Appropriate costs that may be included are:
 - a. The cost of planning the project;
 - b. The cost of materials and labor connected to the construction project;
 - c. The cost of equipment attached to the permanent structure; and
 - d. Any subcontracts, including contracts for services, performed as part of the construction.
- Contractual Expenses. Professional services or appropriate tasks provided by a firm or individual
 not employed by the grant recipient for conducting the funded project may be authorized for
 subcontracting by the recipient. No contractual costs should be incurred by a grant recipient
 unless the subcontract is approved in advance by CTCOG. Applicable laws and regulations
 concerning bidding and contracting for services must be followed. Any amendment to a
 subcontract which will result in or require substantive changes to any of the tasks required to be
 performed must be approved in writing by CTCOG.
- Other Expenses. Other expenses, not falling under the main expense categories, may be included,
 if connected with the tasks and activities of the proposed project. Some expenses that may be
 appropriate include:
 - Postage/delivery
 - Printing/reproduction
 - Advertising/public notices

- Signs
- Training
- Computer Hardware (under \$5,000 and not listed under the "Equipment" category)
- Computer Software
- Miscellaneous Other (includes anything not listed anywhere else in the budget)

Application Standards

The administration of projects funded by this program must meet all applicable state and local statutes, rules and regulations, and guidelines. The main governing standards include, but may not be limited to:

- Section 361.014(b) of the Texas Health and Safety Code.
- Title 30 Texas Administrative Code (30 TAC) Chapter 330, Subchapter O, TCEQ Rules.
- 30 TAC Chapter 14, TCEQ Rules.
- The Grant Agreement between CTCOG and TCEQ.
- The Uniform Grant and Contract Management Act, Texas Government Code §§783.001 et seq., and the Uniformed Grant Management Standards, 1 TAC §§5.141 et seq. (collectively called "UGMS").

Application Requirements

Identify Goals and Objectives: All applicants will be required to identify a minimum of one or more applicable goals and objectives from the 2022-2042 Regional Solid Waste Management Plan (Regional Plan) that the applicant's project intends to address. The goals and objectives are included in **Appendix 2**.

Identify Project Category and Type: Each project will need to identify the project type (Local Government or Regional Collaborative Project) and the project category (one of eight eligible project categories).

Resolution or Court Order: Submittal of a resolution or court-order from the governing body of the project lead entity, or applicant, authorizing the application submittal is required with the grant application. A sample resolution that may be used is included in **Appendix 4**.

Private Sector Notification: According to state law (Section 341.014 (b) TX Health and Safety Code), a project or service funded under this program must promote cooperation between public and private entities, and the grant-funded project or service may not be otherwise readily available or create a competitive advantage over a private industry that provides recycling or solid waste services. In accordance with grant requirements established by the TCEQ, an applicant for funding under one of the listed project categories below must adhere to the notification requirements. For a Regional Collaborative Project, all eligible entities included in the application must adhere to the notification requirements. Failure to notify private sector service providers will result in immediate disqualification from the grant process.

Applicable Categories

- 1. Source Reduction and Recycling
- 2. Citizens' Collection Stations and "Small" Registered Transfer Stations
- 3. A demonstration project under the Educational and Training Projects category

Applicant Notification Requirements

Contact in person or in writing the known private service providers of similar services which, at the time of the application development, are providing services within the geographic service area that the project intends to serve, prior to making the application.

Letters of Support: For applicants under the Regional Collaborative Project category, each participating entity is required to submit a letter of support. The letters of support should identify the applicant role, level of participation, and any other support, including financial, that the partner will provide to the lead applicant entity. The lead entity, or the applicant, will only be required to submit a court order or resolution in support of the project.

Project Timeline: For each task, describe as concisely as possible the major steps or activities involved, identify the responsible entities and establish a specific timeline to accomplish each task. The Scope of Work must include:

- detailed purpose and goal of the project (must be consistent with implementing the Regional Plan's goals and objectives);
- specific task statements with responsible entity identified;
- list of deliverables/products/activities under each task; and
- schedule of deliverables which will begin with the execution of Interlocal Agreement with CTCOG.

SWAC Meeting Presentation by Grant Applicant: All grant applicants will be required to have a representative available to give a brief presentation and answer questions at the next CTCOG Solid Waste Advisory Committee (SWAC) Meeting following the Application period. Applicants will be notified of their presentation time after the close of the Call for Projects.

Required and Strongly Encouraged Supporting Documentation: Applicants must submit quotes or other proof of estimated costs for the items they intend to purchase. Additional supporting documentation such as maps, drawings, plans, photos, or other materials are strongly encouraged and also should be included with the grant application submittal. Applicants are strongly encouraged to supply adequate supporting documentation to assist the Solid Waste Advisory Committee in evaluating the application.

All applicants will need to consider and include information in the grant application concerning the ability of the applicant to cover ongoing maintenance costs of grant funded equipment, if additional equipment will be needed in order to utilize grant funded items (i.e. if applying for a trailer, is a tractor needed to pull

the trailer), and will staff need to be trained and licensed in order to use equipment (i.e. forklifts, vehicles that require special driver's licenses).

Application Checklist

All of the items below are required to be submitted by the submission deadline for an application to be deemed complete and reach the evaluation stage:

- Completed Application Form submitted via email to <u>james.mcgill@ctcog.org</u>.
- Signed resolution/court order (see **Appendix 4**).
- Private sector notification, if applicable
- Support Letters from participating entities for Regional Collaborative Projects
- Acknowledged Certification and Assurances (see **Appendix 5**)

Supplemental information which is material to the application will not be accepted after the application deadline. Non-material omissions will not constitute an incomplete application. Quotes or other proof of cost documentation is required and failure to provide sufficient material may result in disqualification.

CTCOG will be performing a preliminary review of all applications and disqualify those not meeting minimum requirements.

Evaluation Criteria

All applications will be evaluated based on several criteria for a total of 100 points for each project. These criteria apply to both project types (Local Government and Regional Collaborative Project). The scoring criteria are listed in **Appendix 3**.

Private Industry Considerations

CTCOG maintains a contact list of private service providers in Central Texas. These private entities are invited to submit comments and attend public meetings to discuss their concerns and issues. The list of providers is made available to all project applicants.

The following process will be followed in order to alleviate private industry concerns with TCEQ funded projects:

1. During the Call for Projects:

- CTCOG will inform all known private service providers of the following:
 - 1) Availability of project funds;
 - 2) Timeframe allowed for eligible organizations that submit applications to CTCOG
 - Date of the scoring meeting at which those applications are to be reviewed and approved by CTCOG's Solid Waste Advisory Committee (SWAC).

 Project applicants must contact in person or in writing the known private service providers of similar services which, at the time of the application development, are providing services within the geographic service area that the project intends to serve, prior to submitting the application. The grant applicant must provide complete documentation that service providers were notified of the project prior to submission of the application and submit written comments provided by any private service provider.

2. Once the Project Applications are Received:

- CTCOG staff will review applications to verify that they meet all required procedures, including the information regarding the notification of the private service providers.
- A list of all applications will be posted on the CTCOG websites' **Solid Waste page** outlining the project applicant and the title of the project.
- CTCOG will inform these private service providers that they may obtain a full copy of an application with which they have concerns.

3. Protested Applications:

- All private service providers' comments will be submitted to the SWAC for consideration during project selection.
- The SWAC and subsequently, the CTCOG Executive Board will approve or reject the recommended projects. Private service providers are allowed to make oral comments regarding concerns related to a project(s) at the CTCOG Executive Board meeting.
- The Executive Board shall then notify the private sector provider, in writing, of the determination and inform them that they have ten (10) days to appeal the determination on any of the following grounds:
 - 1) The project does not promote cooperation between public and private entities;
 - 2) The service is readily available in the proposed project service area; and/or,
 - 3) The project creates a competitive advantage over that private service provider in the provision of recycling or solid waste services.
- The TCEQ makes the final determination of the appeal and the eligibility of projects

Grant Administration, Reimbursement of Expenses, and Reporting Requirements

Grant Administration

Entities selected to receive grant funding will be required to execute an interlocal agreement with CTCOG in order to receive grant funding. Projects must be completed within the scope of work, timeframe, and funding limitations specified by the interlocal agreement. A Notice to Proceed will be provided to awarded applicants. Under no circumstances will reimbursement be made for costs incurred prior to the date of the Notice to Proceed

Reimbursement of Expenses

Grant funding will be made on a reimbursement basis for eligible expenses incurred and paid by the grant recipient. A cost may not be considered incurred until the grant-funded item has been paid for by the grant

recipient. Requests for reimbursement shall include documentation to show all grant funded expenses and eligible expenses have been received and expenses paid by the grant recipient. Grant recipients must submit a Request for Reimbursement at least quarterly, but not more frequently than once a month, for reimbursement of actual allowable costs. If no funds were spent within a quarterly period, grant recipients are required to submit an explanation for why no funds have been spent and when they are expected to be spent. A Final Report, Final Reimbursement Request, and Release of All Claims will be due to CTCOG at the end of the grant.

Reporting Requirements

Grant recipients are obligated to fulfill agreement requirements including, but not limited to, completing the quarterly grant summary and results reports.

- Quarterly Progress Reports: All recipients must submit reports detailing progress toward project completion on a quarterly basis until final reimbursement is issued. A template will be provided by CTCOG.
- TCEQ Results Report: Grant recipients will submit cumulative results from the start of the project to August 31, 2025. A template will be provided by CTCOG.
- TCEQ Results Report (aka: Year Later Report): Grant recipients will be required to submit a report
 documenting results from September 1, 2025 to August 31, 2026. A template will be provided by
 CTCOG.

Grant recipients agree to provide data related to the results of the project to CTCOG and/or TCEQ. The grant recipient will also commit to monitoring the results of the project beyond the project funding term, and periodically provide CTCOG and/or TCEQ with additional reports on the status of the project. Grant recipients also agree to allow CTCOG and/or TCEQ staff to perform on-site visits to monitor progress of projects and document purchases as needed.

Applicant Appeals

CTCOG may base funding decisions on factors associated with best achieving the purpose of the CFP and is not obligated to select a project for funding. Additionally, CTCOG may select parts of an application for funding or offer to fund less than the amount requested in an application.

Applicants may appeal the funding recommendations to the SWAC, after the results of the scoring process have been announced. All appeals must be based on a **specific, identified error** of the SWAC and not on factors that allow discretion by the SWAC members.

Applicants must submit the appeal to CTCOG no later than **5:00 p.m. September 15, 2023**. Notification must be in writing via email. The written notification must include a justification of the grounds for the appeal.

The SWAC will meet to hear appeals if needed. If any appeals are upheld, CTCOG will send out a notice with the revised project rankings, funding amount recommendations, and comments.

Appendix 1: Eligible Projects and Expenses with Examples

Eligible project categories are listed with example activities, example expenses, and funding limitations below. This is not an exhaustive list of all possible items.

- Household Hazardous Waste (HHW): Projects that provide a means for the collection, recycling
 or reuse, and/or proper disposal of HHW, including household chemicals, electronic wastes,
 batteries, and other materials. All HHW collection, recycling, and/or disposal activities must be
 coordinated with TCEQ, and all applicable laws, regulations, guidelines, and reporting
 requirements must be followed.
 - <u>Funded activities may include</u>: Collection events; Consolidation and transportation costs associated with collection activities; Recycling or reuse of materials; Proper disposal of materials; Permanent collection facilities; Education and public awareness programs; and, Support county cleanup events.
 - <u>Example Expenses:</u> Equipment (recycling containers, trailers, forklifts, and crushers); Design and construction of permanent collection facilities; Protective gear; Contractual services for special collection events; Education materials; Printing and advertising expenses; Appreciation items for volunteers (t-shirts, caps, etc.).
- 2. **Scrap Tire Projects**: Projects that provide a means for the collection, recycling or reuse, and/or proper disposal of scrap tires.
 - <u>Funded activities may include:</u> Collection events; Consolidation and transportation costs associated with collection activities; Recycling or reuse of materials; Proper disposal of materials; Education and public awareness programs; and, Support county cleanup events.
 - <u>Example Expenses</u>: Equipment (recycling containers, trailers, forklifts, and crushers); Design and construction of permanent collection facilities; Protective gear; Contractual services for special collection events; Education materials; Printing and advertising expenses; Appreciation items for volunteers (t-shirts, caps, etc.).
- 3. **Litter and Illegal Dumping Programs**: Projects that support the ongoing or periodic cleanup of litter and illegal dumping of MSW.
 - <u>Funded activities may include</u>: Waste removal, disposal or recycling of removed materials, lake
 and waterway cleanup, fencing and barriers, and signage; placement of trash collection
 receptacles in public areas; periodic community collection events; provision of facilities for
 collection of residential waste materials for which there is no readily available collection
 alternative.
 - <u>Example Expenses</u>: Equipment (e.g. vehicles and trailers); Subcontract expenses; Protective gear and supplies; Fencing, barriers, signage; Educational materials; Appreciation items for volunteers (t-shirts, caps, etc.).
 - Funding activities may **not** include:
 - One-day clean-up events
 - Projects funded to clean up litter or illegal dumping on private property must be conducted through a local government sponsor or CTCOG. Funds may not be provided directly to a private landowner or other private responsible party for cleanup expenses.

- The local government sponsor or CTCOG must either contract for and oversee the cleanup work or conduct the work with its own employees and equipment.
- Recycle Bins
- 4. **Local Enforcement**: Projects that contribute to the prevention of illegal dumping of municipal solid waste, including liquid wastes.
 - <u>Funded activities may include:</u> Investigating illegal dumping problems; Enforcing laws and regulations; Establishing a program to monitor collection and transport of municipal liquid wastes; Public Education on illegal dumping laws and regulations.
 - <u>Example Expenses:</u> Equipment (vehicles, communications, surveillance); Protective gear and supplies; Educational materials.
 - Funded activities may **not** include:
 - Funds may not be expended to any law enforcement agency regulated by Chapter 1701, Texas Occupations Code, unless: 1) the law enforcement agency is in compliance with all rules on Law Enforcement Standards and Education; or 2) the Commission on Law Enforcement Officer Standards and Education certifies that the requesting agency is in the process of achieving compliance with such rules.
 - Funds may not be used for investigation and enforcement activities related to the illegal dumping of industrial and/or hazardous waste. Instances where industrial or hazardous waste is discovered at a site do not preclude the investigation of that site, so long as the intent and focus of the investigation and enforcement activities are on the illegal dumping of MSW.
 - Funds may not be used for purchase of weapons, ammunitions, and/or hazardous materials gear.
 - Funds may not be used to purchase cameras that function as license plate readers.
- 5. **Source Reduction and Recycling**: Projects that provide a direct and measurable effect on reducing the amount of MSW going into landfills by diverting various materials from the MSW stream for reuse or recycling, or by reducing waste generation at the source.
 - <u>Funded activities may include:</u> Diversion from the waste stream and/or collection, processing for transport, and transportation of materials for reuse and/or recycling; Implementation of efficiency improvements in order to increase source reduction and recycling; Education and promotional activities to increase source reduction and recycling.
 - Any program or project funded under this category with the intent of demonstrating the use
 of products made from recycled/or reused materials shall have as its primary purpose the
 education and training of residents, governmental officials, private entities, and others to
 encourage a market for using these materials.
 - <u>Example Expenses:</u> Facility design and construction; Equipment (chippers, balers, crushers, recycling and composting containers, trailers, forklifts, and trucks); Educational materials; Printing and advertising expenses.
 - Funded activities may **not** include:
 - Recycle Bins

- 6. **Citizen Collection Stations**: Projects to construct and equip citizen collection stations, as defined by 30 TAC 330.3.
 - <u>Example Expenses:</u> Facility design and construction; Equipment (dumpsters/roll-off containers; trailers, compactors; crushers; scales, and recycling containers); Protective gear; Educational materials; Printing and advertising expenses.
 - Funding Limitations:
 - The costs associated with operating a transfer station once construction is completed may not be funded.
- 7. **Educational and Training Projects**: Projects to fund information-exchange, training, workshops, education campaigns, or other educational activities related to MSW management topics.
 - <u>Example Expenses:</u> Educational materials; Printing and advertising expenses; Contractual services.
 - Funding Limitations:
 - Funding may not be used for certification training such as the LEED Green Building Rating System.
- 8. Other Solid Waste Management Projects: Projects to develop or amend local and sub-regional solid waste management plans, in accordance with Subchapter D, Chapter 363, Texas Health and Safety Code, and 30 TAC Chapter 330, Subchapter O, TCEQ Regulations; projects that result in a technical study report which assist in making MSW management decisions.
 - <u>Funded activities may include:</u> Collection of data, analysis of issues and needs, cost-benefit analyses, feasibility analysis, technology awareness, evaluation of alternative solutions, public input (as appropriate), recommended actions, plans, or other report documentation.
 - Example Expenses: Consultant services; Printing and advertisement expenses.
 - Funding limitations:
 - All funded local solid waste management plans must be consistent with the Regional Plan, and prepared in accordance with 30 TAC Subchapter O, Chapter 330, TCEQ Regulations, and the Content and Format Guidelines provided by TCEQ.
 - All technical studies funded must be consistent with the Regional Plan and prepared in accordance with the Administrative Procedures provided by TCEQ.

Funds applied to a broader education program may only be used for those portions pertaining to municipal solid waste.

Appendix 2: Regional Plan Goals and Objectives:

Applicants will be required to identify at least one regional plan goal and objective that a project intends to address.

Regional Plan Goals:

- 1. Scrap Tire Management / Solutions
- 2. Reduce Litter & Illegal Dumping
- 3. Reduce Waste Generation & Encourage Recycling
- 4. Ensure Long Term Disposal Capacity
- 5. Reduce Organic & Biosolids Waste

Regional Goal: Scrap Tire Management / Solutions

- Objective: Establish region-wide collection of scrap or used tires through collection centers and periodic collection throughout the region.
- Objective: Establish a central processing facility for scrap or used tires in the region.
- Objective: Align State of Texas and TCEQ mitigation efforts with regional activities.

Regional Goal: Reduce Litter & Illegal Dumping

- Objective: Make enforcement of illegal dumping ordinances within cities and counties a high priority for code enforcement and take actionable steps to consistently prosecute violators.
- Objective: Evaluate the feasibility of developing a network of manned citizen convenience stations
 throughout the region to provide more accessible options for properly disposing municipal solid
 waste and certain types of problematic household hazardous wastes.
- Objective: Fund periodic clean-up days for the collection and proper disposal of bulky items
- Objective: Develop specific strategies for local governments to resolve issues related to the collection and proper disposal of mattresses.
- Objective: Address the special needs of household hazardous wastes and provide funding to assist communities properly collect, process and dispose of this waste stream.

Regional Goal: Reduce Waste Generation & Encourage Recycling

- Objective: Develop specific strategies for encouraging the location of businesses that can process and market recyclable materials.
- Objective: Conduct research and technical studies periodically on waste stream analysis and fund waste management innovation projects.
- Objective: Reduce the amounts of waste generated by educating the public through a school's program targeting school children and various media to focus on residents and business opportunities.
- Objective: Assist local governments with establishing recycling collection options to residents through technical assistance and funding.
- Objective: Educate the public on what materials are acceptable for recycling versus non-recyclable materials that result in contamination of recyclables.
- Objective: Work with Keep Texas Recycling to develop rural recycling programs.

Regional Goal: Ensure Long Term Disposal Capacity

• Objective: Evaluate the feasibility or need for additional transfer station capacity in the region. Local governments need to work collaboratively to provide efficient transportation of waste and disposal options.

Regional Goal: Reduce Organic & Biosolids Waste

- Objective: Conduct a periodic assessment of brush and compost capacity by feedstocks in the region.
- Objective: Evaluate the potential of public / private partnerships for delivering biosolids to compost facilities.
- Objective: Utilize compost in public transportation and parks projects to help build a market for locally produced renewable resource.
- Objective: Evaluate and construct a regional facility focusing on biosolids and commercial organic waste streams.

Appendix 3: Grant Evaluation Criteria

Proposals will be reviewed by the Solid Waste Advisory Committee (SWAC) of CTCOG, using the following screening and selection criteria. The committee consists of representatives of various interests involved with solid waste management in the region.

Screening Criteria

In order for any proposed project to be considered, the following screening criteria must be met. If these screening criteria are not met, the proposed project will receive no further consideration for grant funding.

- The application must be complete, and all application requirements and procedures followed, including requirements to notify private service providers of the proposed project, when applicable.
- 2. The proposed project must conform to eligible standards, eligible recipient standards, and allowable expense and funding standards, as established by the TCEQ and the COG and under all applicable laws and regulations.
- 3. The applicant must agree to document the results of the project as required by the COG.
- 4. The proposed project must be technically feasible, and there must be a reasonable expectation that the project can be satisfactorily completed within the required time frames.
- 5. The proposed project activities and expenses must be reasonable and necessary to accomplish the goals and objectives of the project. One factor in determining reasonableness of expenses shall be whether comparable costs are proposed for comparable goods and services.
- 6. The proposed project must be consistent with the approved regional solid waste management plan and must directly support implementation of the regional plan.

Selection Criteria

If a proposed project meets all of the applicable screening criteria, it will be evaluated by the SWAC, using the following selection criteria. There are four sets of selection criteria, each worth up to 25 points, for a possible score of 100 points.

Project Description (25 Points)

- Is there an adequate explanation as to why the proposed project is needed?
- Is the overall goal or objective of the proposed project clearly stated?
- Is there an estimate of the number of people who would be served or benefited by the proposed project?
- Is the geographic area affected by the proposed project clearly described?
- Is the specific waste stream targeted by the project identified?

- Does the project include adequate levels of customer incentives, public education, or public input, as appropriate to the particular project?
- Are all aspects of the proposed project described in sufficient detail to ensure its overall feasibility? If the proposed project includes equipment, has the applicant shown that the specified equipment is appropriate for the work to be performed?
- Are the expected benefits of the proposed project adequately described?

Work Program (25 Points)

- Are all of the major steps or tasks involved in the proposed project clearly presented and adequately described?
- Are responsible entities for accomplishing each step or task identified?
- Is each step or task described in terms of its effect on the total project budget?
- Is a specific timeframe for completing each step or task provided?

Project Cost Evaluation (25 Points)

- Are the total related costs of the proposed project (not just grant expenditures) adequately considered?
- Are the costs of the proposed project presented in unit terms, such as cost per ton, cost per customer, or cost per capita, as applicable?
- Are the costs of the proposed project compared to any established averages, or to normal costs for similar projects?
- Will the proposed project result in a measurable cost savings, or are the costs of the proposed project otherwise reasonably justified?

Level Of Commitment Of The Applicant (25 Points)

- Is the applicant providing any level of matching funds or in-kind services?
- To what extent is the applicant requesting funding for salaries or operational expenses?
- If an ongoing service is proposed, to what extent has the applicant demonstrated the ability to sustain the program beyond the term of the grant?
- To what extent do the appropriate governing bodies support the proposed project? Are formal resolutions of support attached?
- Has the applicant previously demonstrated a commitment to preferred solid waste management practices, such as implementing other solid waste management projects, being involved in a local or sub-regional solid waste management plan or study, or becoming a Keep Texas Beautiful member?
- If the proposed project has received previous grant funding under this program, to what extent does the proposal involve expansion of current services or operations? Has the applicant presented quantifiable documentation of the success of the project in order to warrant further funding? Does the applicant have a good record of past grant contractual performance? Poor performance on past grants may also be considered in reducing the number of points awarded.

Appendix 4: Sample Resolution

Resolution

{Example}

Resolution of (name of entity) authorizing the filing of a grant application with the Central Texas Council of Governments (CTCOG) for a regional solid waste grants program grant; authorizing (person and/or title) to act on behalf of (name of entity) in all matters related to the application; and pledging that if a grant is received (name of entity) will comply with the grant requirements of the Central Texas Council of Governments, the Texas Commission On Environmental Quality and the State of Texas.

Whereas, the Central Texas Council of Governments is directed by the Texas Commission on Environmental Quality to administer solid waste grant funds for implementation of the COG's adopted regional solid waste management plan; and

Whereas, (Name of entity) in the State of Texas is qualified to apply for grant funds under the Call for Projects.

Now, therefore, be it resolved by (Name of entity) IN (Location of office) Texas;

- That (Name/title of individual) is authorized to request grant funding under the Central Texas Council
 of Governments Call for Projects of the Regional Solid Waste Grants Program and act on behalf of
 (Name of entity) in all matters related to the grant application and any subsequent grant contract and
 grant project that may result.
- 2. That if the project is funded, (Name of entity) will comply with the grant requirements of the Central Texas Council of Governments, Texas Commission on Environmental Quality and the State of Texas.
- 3. The grant funds and any grant-funded equipment or facilities will be used only for the purposes for which they are intended under the grant.
- 4. Activities will comply with and support the adopted regional and local solid waste management plans adopted for the geographical area in which the activities are performed.

Passed and approved by (board or chief official as applicable) in (city), (state), on this the (number/day)

day of (month), (year).	, , , , , , , , , , , , , , , , , , , ,
(Signature of Authorized Official)	(Notary Signature)
(Typed/Printed Name)	(Typed/Printed Name)

Appendix 5: Required Certifications and Assurances

Certifications

In order to receive grant funds under this program, the proposed project must conform to the provisions set forth in the Grant Application Guidelines (**Appendix 5**). The following certifications are intended to help the COG to ensure that these provisions are met.

1. Authority to Sign Application

The person signing the Grant Application hereby certifies that he/she is the official contact regarding the Application and has authority from the Applicant to sign the Application and that such authority will bind the Applicant in subsequent agreements.

2. Application Contains No False Statements

Applicant certifies that the Grant Application has no false statements, and that the Applicant understands that signing the Application with a false statement is a material breach of contract and shall void the submitted Application and any resulting contracts. The Applicant understands that CTCOG will not accept any amendment, revision, addition or alteration to this Application after the final date and time for submission.

3. Governmental Status

Applicant certifies that it is located in the State of Texas and fits within one of the governmental classifications listed below, as determined under state law:

- 1. City
- 2. County
- 3. Public school or school district (not including Universities or post-secondary educational institutions)
- 4. Other general and special law district with the authority and responsibility for water quality protection or municipal solid waste management, including river authorities
- 5. Council of Governments

4. Solid Waste Fee Payments

Applicant certifies that it is not delinquent in payment of solid waste disposal fees owed the State of Texas.

5. Debarment from State Contracts

Applicant certifies that it is not barred from participating in state contracts by the State of Texas Comptroller of Public Accounts under the provisions of §2155.077, Government Code.

6. Conformance to Standards

The Applicant certifies to the best of their knowledge and ability that the proposed project, including all activities in the proposed Scope of Work and the proposed expenditures, conforms to the eligible category standards and allowable expense and funding standards as set forth in the Grant Application Guidelines.

7. Consideration of Private Industry

The following certification only applies if the project is under one of the following grant categories:

- 1. Source Reduction and Recycling
- 2. Citizens' Collection Stations and "Small" Registered Transfer Stations
- 3. A demonstration project under the Educational and Training Projects category
- 4. Other

Applicant certifies that it has notified private service providers in accordance with the requirements set forth in the Grant Application Guidelines and the instructions provided with the Grant Application Form. Applicant further certifies to the best of their knowledge and ability that the proposed project will promote cooperation between public and private entities, is not otherwise readily available, and will not create a competitive advantage over a private industry that provides recycling or solid waste services.

8. Consistency with Regional Solid Waste Management Plan

Applicant certifies to the best of their knowledge and ability that the proposed project is consistent with applicable goals, objectives, and recommendations of CTCOG's RSWMP.

9. Technical Feasibility

Applicant certifies that is has carefully reviewed its Scope of Work and that to the best of their knowledge and ability all activities are technically feasible and can be satisfactorily completed within the grant period.

10. Costs Reasonable and Necessary

Applicant certifies to the best of their knowledge and ability that the proposed project activities in the Scope of Work and the expenses outline in the Budget are reasonable and necessary to accomplish the project objectives, and that the proposed expenses are consistent with the costs of comparable goods and services.

11. Certification by Law Enforcement Programs

If the Applicant is a law enforcement entity regulated by Chapter 1701 of the Texas Occupations Code, the Applicant certifies that it is in compliance with all rules developed by the Commission on Law Enforcement Officer Standards and Education (TCLEOSE) pursuant to Chapter 1701, Texas Occupations Code; or that it is in the process of achieving compliance with such rules. If compliance is pending, a certification from TCLEOSE must be attached to indicate that the Applicant is in the process of achieving compliance with the rules.

Assurances

If the application is approved for funding, the grant funds will be awarded through a contract or Interlocal Agreement (ILA) between the Applicant and CTCOG. The grant contract or ILA will contain a number of standards, requirements, and processes that must be complied with as a condition of receiving the grant funds. In order to ensure an understanding by the Applicant of some of the main conditions that will be included in the contract, the Applicant is asked to review the following assurances. By signing the Grant Application, the person acting on behalf of the Applicant indicates their understanding of these conditions and provides assurances that these and other conditions set forth in the grant contract will be adhered to if funding is awarded.

1. Compliance with Standard Pertaining to Real Property and Equipment

Applicant provides assurances that, if funded, the Applicant will comply with the Texas Grants Management Standards (TxGMS) and the contract provisions pertaining to title to and management of real property and equipment. The contract will contain obligations and conditions regarding the use of the equipment and/or facilities (the "property") acquired under the agreement. Included in the provisions are obligations to provide adequate maintenance and conduct physical property inventories; restrictions and conditions on the use, replacement, sale, or transfer of the property; and obligations to continue to adhere to the provisions that grant funds not be used to create a competitive advantage over private industry, in the use or transfer of the property.

2. Participation in TCEQ Recycling Surveys and Reporting

Applicant provides assurances that, if funded, the Applicant will respond to annual recycling program surveys and/or other requests from CTCOG or the TCEQ for information on municipal solid waste management activities.

3. Compliance with Progress and Results Reporting Requirements

Applicant provides assurances that, if funded, the Applicant will comply with requirements for: reporting on the progress of the project tasks and deliverables; documenting the results of the project and providing those results to CTCOG on a schedule established by CTCOG, and additionally, to continue to document the results of the project activities for the life of the project; and to provide CTCOG with a follow-up results report approximately one year after the end of the grant term.

4. Financial Management

Applicant provides assurances that, if funded, the Applicant will comply with contract provisions and requirements necessary to ensure that expenses are reasonable and necessary, and to adhere to financial administration and reimbursement procedures and provide financial reports on a schedule established by CTCOG.

5. Compliance with Americans with Disabilities Act

Applicant provides assurances that, if funded, the Applicant will comply with all the applicable requirements of the Americans with Disabilities Act of 2013.

6. Compliance with the Single Audit Act

Applicant provides assurances that, if funded, the Applicant will comply with the Single Audit Provisions of the Texas Grants Management Standards (TxGMS) prepared by the Texas Comptrollers of Public Accounts.

7. Compliance with Program and Fiscal Monitoring

Applicant provides assurances that, if funded, the Applicant will comply with program and fiscal monitoring provisions of the contract, including: providing additional reports or information as may be requested to adequately track the progress of the project; and allowing site visits to evaluate the progress of the project and to view any grant-funded equipment or facility.



KTMPO Project Submission Packet Cover Sheet

* Phone Number
ver questions as projects are being scored.
Optional attachments: Artist's Sketches / Conceptual drawings Cross-sections Photographs of Project Area Other Narrative Statements (as needed) *These are to be attached after Required attachments when submitting.



Part A Project Details

Project Name:		MPO ID:	
Facility/Street Name:		(current MPO ID o	or 'NEW')
	D!	-1:	C+-+ (0/)
Project Track (Check one)	Project Rea		Status (%)
Roadway Project	•	Engineering	
Transportation Choices and Livability	Right of Wa		
Local Priority:	Environme		
(Preferred order, i.e. 1 of 5, 2 of 7)	Utilities Co	ordination	
Project Readiness - Describe any applicable issues with timing	s, staging, funding, or coordination v	with other projects (N	/A if none)
Project Attributes:	Project Description	n:	
Extent From:			
Extent To:			
extent 10.			
Length (miles):			
Estimated Total Cost:			
Planned Let Year:			
KTMPO Goals - Describe how this project addresses the goals so	ot out in Mobility 2045. List any oth	or local plans where t	his project appears
NTWFO doals - Describe flow this project addresses the goals si	et out in Mobility 2043. List any oth	er local plans where t	nis project appears.
Purpose and Needs Statement - Describe what this	project will accomplish for th	ne community.	
·		,	



Part B Project Details

Project Name:			
Scoring Criteria - Describe how this project addresses the subjective scoring criteria:			



metropolitan planning organization

KTMPO Project Scoring Guidelines

Approved: September 16, 2020

Amended: August 16, 2023



Table of Contents

Call f	for Projects General Information	3
KTM	ЛРО Project Scoring Background	4
Proje	ject Selection Process	5
Ste	tep 1: Call for Projects and Project Submission to KTMPO	5
	Submission Elements	5
Ste	tep 2: Project Review and Evaluation	7
Ste	tep 3: KTMPO TAC Recommendation	7
Ste	tep 4: KTMPO TPPB Review and Approval	9
Road	d Evaluation Track	10
1	Congestion 0 to 5 points each; 10 points maximum—Objective	10
2	Traffic 0 to 5 points each; 10 points maximum	10
3	Safety 0 to 5 points; 10 points maximum	11
4	Asset Management 0 to 5 points—Objective	12
5	Resiliency 0 to 5 points—Objective/Subjective	13
6	Linkage to MTP or Other Plan 0 to 5 points—Objective/Subjective	13
7	Local Priority & Support 0 to 5 points each; 15 points maximum	13
8	Project Scope 0 to 5 points each; 35 points maximum	15
Tran	nsportation Choices and Livability Evaluation Track	20
1	Connectivity & Service Gaps 0 to 5 points each; 20 points maximum	20
2	Access to Jobs 0 to 5 points—Subjective	21
3	Safety 0 to 5 points each; 20 points maximum	22
4	Linkage to MTP or Other Plan 0 to 5 points—Objective/Subjective	23
5	Local Priority & Support 0 to 5 points—Objective/Subjective	23
6	Project Scope 0 to 5 points each; 30 points maximum	24
Арре	pendix A: Texas Funding Program Categories	28
Арре	pendix B: Unified Transportation Program (UTP) Funding Allocation	30
Anne	pendix C: KTMPO Major Activity Centers List	31



Call for Projects General Information

The Killeen-Temple Metropolitan Planning Organization (KTMPO) serves as the planning organization for the federally designated Temple Urbanized Area and Killeen Urbanized area; which is also a Transportation Management Area (TMA). The KTMPO boundary covers all of Bell County and parts of Lampasas and Coryell Counties along with portions of Fort Cavazos.

KTMPO is issuing a Call for Projects (CFP) in preparation for the development of the 2050 Metropolitan Transportation Plan (MTP), our long-range transportation plan due to be updated in Spring 2024. Projects covering all modes of transportation (roadway, bike/pedestrian, and transit) are eligible to be submitted under this CFP.

Note: KTMPO only provides funding for the construction phase of projects. Project sponsors are responsible for funding all pre-construction activities (e.g. preliminary engineering and environmental studies) and any construction overages.

Projects that receive a sufficient score and fulfill a demonstrated need within the 25-year planning horizon of the MTP, may be included in the fiscally constrained MTP. Projects included in the fiscally constrained MTP are eligible for funding through various sources at the local, state, and federal levels based on the project's final score, regional prioritization ranking, and funding availability. These funding sources include TxDOT funding categories managed by the MPO and other federal programs under the IIJA/BIL. A complete listing of funding categories used in the Texas Unified Transportation Program (UTP) and Texas Metropolitan Planning Programs is provided in **Appendix A** of this document.

All submitted projects will be evaluated and scored by the KTMPO Staff or designee (using objective criteria) and the Technical Advisory Committee (TAC) (using subjective criteria) utilizing the scoring criteria provided in these guidelines. Projects will be ranked based upon the scores and the TAC will provide a final project listing recommendation to the Transportation Planning Policy Board (TPPB). Final approval of the prioritized project list will be made by the KTMPO TPPB.

The KTMPO Project Scoring Guidelines packet is available on the KTMPO website. Questions about the CFP may be sent via email to James McGill at james.mcgill@ctcog.org through September 29, 2023. Questions will be addressed upon receipt and all answers will be posted on the KTMPO website as needed. It is the responsibility of each applicant to regularly check the KTMPO website for updates and answer to questions.

All submittals must be received by KTMPO by 5:00 pm on October 27, 2023. Instructions on how to submit projects to KTMPO will be provided via email to all eligible project sponsors in the KTMPO planning area. For questions regarding this information or how to submit projects please email James McGill at james.mcgill@ctcog.org.



KTMPO Project Scoring Background

The KTMPO Call for Projects and Project Selection Process fulfills several needs in the metropolitan planning process. In order to spend federal dollars on local transportation projects and programs, a metropolitan area must have a long-range Metropolitan Transportation Plan (MTP) and short-range Transportation Improvement Program (TIP). Federal and State regulations require both of these documents to be performance-based and financially constrained. Fiscal constraint has been a key component of transportation planning and program development since the passage of the Intermodal Surface Transportation Efficiency Act (ISTEA) of 1991.

The MTP is a long-range plan, normally 20 to 25 years, which outlines the long-term goals for the region's transportation system.

The long-term goals of the MTP include:

- Improve mobility.
- Reduce congestion.
- Improve access to jobs, homes, goods, and services.
- Improve safety, reliability, and efficiency in transportation system.
- Promote a healthier environment; and
- Encourage a regional coordination in decision making.

The MTP includes a list of projects that, over the long term, will meet the objectives of the plan. The projects listed in the MTP are grouped into three component project lists: a short-range plan, a long-range plan, and a regionally significant-unfunded plan. Fiscal constraint means that the cost of those projects selected for inclusion in the MTP's planning horizon must reasonably match the expected funding levels for that time period. The cost of those projects included in the 10-year short range plan cannot exceed UTP projected funding available during that 10-year period. **Appendix B** shows the latest UTP funding allocation estimates for KTMPO. These funding allocation estimates are subject to change over time as the UTP is amended to address new National or State programs, or as fiscal circumstances change with the economy.

Projects programmed for implementation in the long-range component of the plan must also be fiscally constrained based upon the projected future categorical funding levels. Projects that are advanced to the four-year TIP have received dedicated funding. Because of the limited resources available, not all projects that are submitted to the CFP can be included in the fiscally constrained MTP. Therefore, a process is needed to evaluate and score projects.

Once projects have been scored according to the procedures set forth in this document, eligible projects will be placed in the financially constrained component project lists of the MTP based on projected funding levels for the MTP planning horizon, the project's score, and the project's implementation timeline (readiness). When fiscal constraint for the MTP planning horizon is reached, the remaining projects will be placed in the regionally significant-unfunded section of the MTP.



Project Selection Process

The KTMPO Project Selection Process consists of 4 steps:

- 1. Call for Projects and project submission to KTMPO
- 2. Project Review and Evaluation
- 3. KTMPO Technical Advisory Committee (TAC) Recommendation
- 4. KTMPO Transportation Planning Policy Board (TPPB) Review and Approval

Step 1: Call for Projects and Project Submission to KTMPO

As part of the MTP development process, KTMPO, with coordination and cooperation from TxDOT, will open a Call for Projects for the KTMPO planning area. Eligible project sponsors interested in submitting projects can do so by completing a KTMPO Project Application. Projects must be submitted to KTMPO by 5:00 pm on October 27, 2023.

All projects submitted to KTMPO will be preliminarily reviewed by staff to ensure that each submittal meets all application requirements and to identify any fatal flaws in project feasibility or eligibility. Sponsors are encouraged to contact KTMPO for guidance or interpretation as early as possible in the application process for advice and feedback. KTMPO staff may call upon TxDOT or other subject matter experts for support in examining feasibility or eligibility.

Projects that do not meet all application requirements, or with identified feasibility or eligibility defects, will be returned to the project sponsor with notes to enable the sponsor to cure any defects, update their application, and re-submit their project.

All projects, except those currently listed in KTMPO's TIP, must be submitted during this Call for Projects to be eligible for funding. The Project Application form has been updated since the last call so old submission packets will not be accepted. Sponsors may reuse supporting documentation with their new application, but KTMPO recommends submitting with updated information since the project scoring criteria have also been updated since the last project call. All projects will be scored according to the revised scoring criteria.

Submission Elements

A project submission must contain the following five elements to be accepted for scoring. Each element needs to be presented in the submission packet in the order listed. Additional supporting documentation may be included with the submission packet after these five elements.

Part A: The project submittal must include project name, MPO ID (unless project is new),
project track, project readiness status, the local priority ranking, project limits, length (miles),
estimated total cost, planned let year, and project description (short). The submittal must also
describe any issues that would impact project readiness, a description of how the project
addresses the goals set out in the MTP, and a purpose and needs statement.



The purpose and needs statement must describe the following:

- The primary issue which requires correction or enhancement and describe how the project will address the issue.
- Reasonable alternative approaches to the issue, if any, and why the proposed project is the best alternative.

Each sponsor may submit an unlimited number of projects for evaluation. All projects submitted by the member must be given a preferred order of selection. Members' project preference order is given points under the Local Priority evaluation criteria.

- Part B: The project submittal must include a brief narrative stating how the project addresses the overall vision of developing a fully integrated, multimodal transportation system for people and freight, and how the project addresses KTMPO long-range goals adopted in the MTP. This narrative is a critical component of the application because it serves as a guide to understanding project value in addressing each of the subjective scoring criteria. Topics to be considered for this section may include the following:
 - Connectivity & Access
 - Regional Collaboration
 - Environmental Justice
 - Environmental Mitigation
 - Economic Development

- Multimodal Support
- Livability & Sustainability
- Complete Streets Design
- Security & Reliability
- Freight & Rail
- Part C: The project submittal must include a map of the project clearly showing the project location and limits.
- Part D: The project submittal must include a signed assurance that any and all TxDOT/FHWA
 deadlines will be met and required contracts will be signed.
- Part E: Local support for the project, both "official" support from the submitting member and
 "unofficial" support from other agencies and the general public, is an important evaluation
 criterion. The submitting member should provide brief documentation on the local support
 for each project.
- Optional attachments: While the following items are not required, you may choose to include
 them as supplementary materials. Any optional attachments must be included in the
 submission packet <u>after Part E</u>.
 - Artist's Sketches / Conceptual drawings
 - o Cross-sections
 - Photographs of Project Area
 - Other Narrative Statements (as needed)



Step 2: Project Review and Evaluation

The overall vision of KTMPO as outlined in the 2045 MTP is to develop a fully integrated, multimodal transportation system for people and freight. KTMPO actively seeks to promote projects to develop and support transportation choices in the region, including transit and active transportation modes.

In evaluating eligible transportation projects, the different scopes, characters, and operating characteristics of the various modes and project types are apparent. These are so distinctly different that it would be impossible to develop a single process which would support a fair and comprehensive evaluation of all the different projects. Project evaluation and scoring therefore follows two distinct tracks:

- Roadway Track—Evaluation of projects primarily addressing roads and bridges.
- Transportation Choices and Livability Track—To provide a fair evaluation of bicycle and pedestrian projects and of projects dealing with environmental and quality of life issues.

Each evaluation track contains objective and subjective criteria. Each track is customized to contain the criteria and weights most appropriate to their respective transportation modes, but each also contains common criteria and evaluation points for the categories of:

- Linkage to the MTP or Other Relevant Regional Plans, with a maximum of 5 points given for a project's linkage to current planning documents.
- Local Priority and Support, with a maximum of 5 points given for a project's listing in the submitting member's list of preferences and documented local support.
- Project Scope, with a maximum of 35 points given for a project's contributions to local benefits and livability.

Step 3: KTMPO TAC Recommendation

The KTMPO Technical Advisory Committee will review all projects that pass the preliminary inspection conducted by MPO staff.

<u>Step 1:</u> All projects will be organized in an excel spreadsheet or similar database with basic project details (name, limits, cost, description, etc.) and location map. All project submission packets will also be collected and organized into a single location for review.

<u>Step 2:</u> The project database and all submission packets will be sent to a third-party consultant for objective scoring and all KTMPO TAC members for subjective scoring at the same time. Information for all livability projects submitted during the call will also be sent to the BPAC for subjective scoring.

<u>Step 3:</u> All objective and subjective scores will be due to KTMPO staff by <u>December 15, 2023</u> (date subject to change). KTMPO staff will compile the objective/subjective scores into a single spreadsheet and deliver that to the TAC no later than <u>January 5, 2024</u> (date subject to change). TAC members may question any





project's objective score for any criteria. KTMPO staff will provide documentation of all scores as requested. The TAC will have the final decision on any objective project score, if, after consulting with KTMPO Staff, a dispute still exists.

Note: The BPAC subjective scores will be tallied and included in a separate column in the spreadsheet. Those scores are intended to provide guidance to the TAC during final prioritization discussions and will not be official unless the TAC decides to recommend those scores above their own.

<u>Step 4:</u> As projects are scored, the TAC may discuss individual projects' scoring together and highlight any projects for consideration of bonus points. The assignment of bonus points is intended to provide flexibility for special situations and to provide better documentation and transparency for the normal give-and-take inherent to any process involving subjective scoring. The assignment of bonus points is subject to specific criteria:

- The project must have some prominent characteristic which is not adequately covered by the selection criteria. A project to correct for unintended consequences or to fine-tune the performance of a previously constructed project would also qualify for this criterion.
- The characteristic must have a regional benefit.
- The reasoning for the assignment of bonus points must be discussed openly and must be documented.
- Projects willing to contribute additional match above the required 20% are eligible for 1 bonus point at the TAC's discretion.

A bonus score of 1 to 5 points may be added to any project by the TAC with a simple majority vote.

<u>Step 5:</u> Each project's total score will be calculated within its particular evaluation track, i.e., Road Track or Transportation Choices and Livability Track.

Note: Projects in the Road Track will be split into to subcategories, Major Roadway Projects (Category 2 eligible) and Minor Roadway Projects (Category 7 eligible). These projects will be calculated and ranked against other projects in their respective subcategory.

<u>Step 6:</u> All projects will then be placed in order from the highest to the lowest score within their respective evaluation track. To break ties, the highest subjective score of the tied projects will be used as the first tiebreaker. If projects remain tied, the lower estimated project cost will be used as the second tiebreaker. If ties remain after two tiebreakers, the rank of the project will be determined by the TAC with a simple majority vote.

From this rank ordering, projects will be placed in one of the MTP's three project listing components. The first ten years' worth of projects, balanced to the available funding determined by the fiscal constraint component of the UTP, will comprise the TIP and MTP short-range listing of projects anticipated to receive



KTMPO Project Scoring Guidelines

funding in the next 5 to 10 years. The remaining 15 years of projects, balanced to the available funding determined by the fiscal constraint component of the MTP, will be placed in the long-range listing. All other projects will be placed on the regionally significant-unfunded listing. The TAC will be given the opportunity to develop a funding order based on the project ranking and the need to fund a specific project. The funding order will be developed and recommended by the TAC with a simple majority vote.

Once the Project Review and Evaluation Process is complete, the TAC will forward a recommendation for the three project listing components of the MTP to the TPPB for their review and approval.

Step 4: KTMPO TPPB Review and Approval

The KTMPO TPPB will review and may accept, or by consensus, revise candidate projects for inclusion in the three project listing components of the MTP. If the TPPB chooses to reject the recommendation of the TAC, the project listing may be returned to them for further review and evaluation. If the TPPB adopts the TAC recommendation and funding is available, those components will then be incorporated into the MTP.



Road Evaluation Track

1 Congestion

0 to 5 points each; 10 points maximum—Objective

Scoring is based on existing LOS and the expected change in LOS from the forecasted build to the forecasted no-build condition. Forecasted conditions for the year 2050 are estimated by the travel demand model, and current conditions are estimated by the 2015 model. New construction road projects are also to be input into the 2015 model to estimate their current conditions within the context of the full network and to provide a consistent basis for comparison. A forecast improvement in LOS means that the project reduces congestion, so a project which shows a greater improvement in LOS will score better. This is an objective, travel demand model (TDM) based criteria.

Existin	Existing LOS 2050 Build vs No Build		Build Change in LOS
Α	0 points	F to E	2 points*
В	1 point	E to D	2 points
С	2 point	D to C	1 point
D	3 points	C to B	1 point
E	4 points	B to A	0 points
F	5 points	Α	0 points
*Scores are cumulative as LOS descends to a maximum of 5 points			

2 Traffic

0 to 5 points each; 10 points maximum

This criterion considers the current and forecasted traffic volume in two parts: Average Annual Daily Traffic (AADT), and connections to major activity centers that support peak hour traffic flow.

Part A: Average Annual Daily Traffic (AADT)

0 to 5 points—Objective

The scoring criterion for AADT considers both the existing and the forecasted traffic volumes, with points averaged to a composite score. Forecasted conditions for the year 2050 are estimated by the travel demand model, and current conditions are estimated by the 2015 model. New construction road projects are also to be input into the 2015 model to estimate their current conditions within the context of the full network and to provide a consistent basis for comparison. The score for this criterion is the average value of the current and forecasted AADT points. Roads with higher traffic tend to have greater regional significance, so projects with higher traffic will score better. Roadways with high traffic growth are responding to regional travel patterns and will score better. This is an objective criterion based on model-based estimates of AADT.

Current AADT		Change in AADT
40,000+	5 points	5 points
20,000 to 39,999	4 points	5 points
10,000 to 19,499	3 points	3 points
5,000 to 9,999	2 points	2 points
2,500 to 4,999	1 point	1 point
<2,500	0 point	0 points





Part B: Connections to Major Activity Centers

0 to 5 points—Objective

This criterion considers the project's ability to reduce peak period traffic congestion and its ability to provide connectivity to defined major activity centers. The defined major activity centers are sites (malls, hospitals, colleges, airports, Fort Hood, large commercial developments, and schools), typically with high concentrations of employment, which generate high levels of traffic in the peak period. Projects that are close to and connect multiple major activity centers would have a greater ability to reduce peak period traffic, and so would score higher.

A list of major traffic generators for the Road Track is included in **Appendix C**. This is an objective criterion.

	Points
2 or more activity centers within 0.5 miles	5 points
1 activity center within 0.5 miles	3 points
Does not connect to an activity center	0 points

3 Safety

0 to 5 points; 10 points maximum

This criterion is used to identify safety problem areas and to support projects which will impact the number and severity of traffic-related crashes. There are two parts to the criterion: the five-year rolling average fatality rate, and the five-year rolling average serious injury rate.

Part A: Fatality Rate

0 to 5 points—Objective

This criterion measures the project location's number of fatalities per 100 million vehicle miles travelled against the statewide 5-year rolling average. A higher difference indicates that a location has more safety issues than the statewide average. A higher difference receives a higher score for a safety project. Proposed roads are assumed to be designed to current safety standards, and therefore will receive the neutral score of 2.5 points for this criterion for meeting the statewide average rates. This criterion is objective.

	Points
More than 10% worse than statewide fatality rate	4 points
0 to 10% worse than statewide fatality rate	3 point
0 to 10% better than the statewide fatality rate	2 points
More than 10% better than statewide fatality rate	1 point
Has experienced non-vehicular fatalities	+1 point



Part B: Serious Injury Rate

0 to 5 points—Objective

This criterion flags the facility's average serious injury rate during a rolling 5-year period. A higher difference indicates that a location has more safety issues than the statewide average. A higher difference receives a higher score for a safety project. Proposed roads are assumed to be designed to current safety standards, and therefore will receive the neutral score of 2.5 points for this criterion for meeting the statewide average rates. This criterion is objective.

	Points
More than 10% worse than statewide serious injury rate	4 points
0 to 10% worse than statewide serious injury rate	3 point
0 to 10% better than statewide serious injury rate	2 points
More than 10% better than statewide serious injury rate	1 point
Has experienced non-vehicular serious injuries	+1 point

4 Asset Management

0 to 5 points—Objective

This criterion references the project's connection to the strategic and systemic management of physical assets within the transportation system. This measures an agency's ability to operate, maintain, and improve physical assets with a focus on engineering and economic analysis, to identify a structured sequence of maintenance, preservation, repair, rehabilitation, and replacement actions that will achieve and sustain a desired 'state of good repair' over the lifecycle of the assets. The categories of assets are evaluated in similar but different ways, for example:

- Bridges are rated on a structural sufficiency rating with a scale of 0 to 100 with 100 being excellent.
- Roadways are rated using a pavement condition index (PCI) on a scale from 0 to 100
- Transit assets such as rolling stock (revenue and non-revenue vehicles) are rated using a useful life benchmark (ULB) and facilities are rated using a Transit Economic Requirements (TERM) Scale).

The criterion is an objective measure.

	Points
100% improvement in benchmark criteria	4 points
75% improvement	3 points
50% improvement	2 points
25% improvement	1 point
<25% improvement	0 points
Facility on the Interstate or NHS System	+1 point





5 Resiliency

0 to 5 points—Objective/Subjective

Resiliency is the ability of a transportation facility to survive or, in the alternative, recover from natural disasters such as floods, fires, and other major weather events. Resiliency is a hybrid category that has two points. The roadway or other transportation facility receives a vulnerability assessment score using available GIS data (e.g. flood insurance rate maps (FIRM)) and the FHWA vulnerability assessment tool to provide a vulnerability score. The TAC project evaluation team then scores the project based on its anticipated ability to address or mitigate this vulnerability. The two factors are combined to calculate the final score.

	Points
Project does not reduce vulnerability	0 points
Project has some features likely to contribute to a moderate/general reduction in	
vulnerability	up to 2.5 points
Project provides specific resiliency enhancements targeted to significantly reduce	
vulnerability	up to 5.0 points

6 Linkage to MTP or Other Plan

0 to 5 points—Objective/Subjective

This criterion references the project's inclusion in the current MTP or other plans. This criterion demonstrates a project's history and planning linkages. Projects with a history in the MTP are rated as having a recognized need in the community and have been vetted by the prior planning and project prioritization process, and so receive a higher score. Scores are cumulative for inclusion in one or more plans or MTP lists, and the criterion is both objective and subjective.

	Points
In the current MTP funded project list	2 points
In the current MTP regionally significant/unfunded List	1 point
In current Regional Multimodal Plan	2 point
On a segment of the current Congestion Management Process network	1 point

7 Local Priority & Support

0 to 5 points each; 15 points maximum

The local priority & support category of evaluation criterion is designed to define the extent of local commitment to a project.

Part A: Local Priority

0 to 5 points—Objective/Subjective

The stated preference order for implementation is defined by the submitting member, and may consider objective and subjective factors, available funding, coordination with other projects or planning, or other factors. Submitted projects within each respective evaluation track are listed in order by the member. KTMPO staff will use the preference list as an objective criterion to score each project within its appropriate evaluation track.



	Points
Preference #1	5 points
Preference #2	4 points
Preference #3	3 points
Preference #4	2 points
Preference #5	1 point
Preference #6 and lower	0 points

Part B: Future Growth Area

0 to 5 points—Objective/Subjective

This criterion references the project's proximity to anticipated future growth areas and the ability to provide a direct benefit to mobility and/or access of that area. This criterion measures whether the project serves the community by ensuring the project investment is in line with the anticipated growth of the region. Future growth areas are defined by KTMPO approved future population and employment estimations for the region. Mobility and access can be analyzed as positive changes in anticipated congestion or travel time savings. This criterion is both objective and subjective.

	Points
Located in a future growth area and provides direct benefit	4 to 5 points
Located in a future growth area and does not provide direct benefit	2 to 3 points
Located outside of a future growth area and does not provide direct benefit	0 to 1 point

Part C: Network Connectivity

0 to 5 points—Subjective

The connectivity of the network determines the ease of movement from origin to destination and the alternative routes available to bypass congestion. This criterion measures how well the project improves connectivity or closes a gap in the overall network. Scores are subjective and cumulative. A project receives 2 points for closing a gap in the roadway network and additional points for closing gaps in the pedestrian/bike or transit network. A project receives an additional point if it serves a role in promoting overall regional multimodal connectivity. This is a subjective criterion.

	Points
Closes a gap in the roadway network	2 points
Closes a gap in the bike – pedestrian	1 point
Closes a gap in the transit network	1 point
Supports regional system connectivity	1 point





8 Project Scope

0 to 5 points each; 35 points maximum

Part A: Regional Collaboration

0 to 5 points—Subjective

Regional Collaboration refers to the cooperative efforts and partnerships between multiple entities within the region to address common challenges, pursue shared goals, and promote mutual benefits. A submitting member's narrative should be used to evaluate the project's regional Collaboration.

	Points
Display Regional Collaboration	0 to 5 points

Part B: Environmental Justice (EJ)

0 to 5 points—Subjective/Objective

The purpose of Environmental Justice (EJ) is to ensure that all communities, regardless of race, color, national origin, or income, live in a safe and healthful environment and receive fair treatment. Fair treatment means that no group of people, including racial, ethnic, or socioeconomic group should bear a disproportionate share of the negative environmental consequences resulting from industrial, municipal, and commercial operations or the execution of federal, state, local, and tribal programs and policies.

Environmental Justice Communities of Concern (EJCOC) are defined by KTMPO. The criterion for defining an EJCOC are a Census Tract where the Low-Income Index was in the 85% percentile and above, a Census Tract with at least 50% of the population self-identified as minority, or a Census Tract with at least 35% of the population self-identified as Hispanic or Latino descent.

This is a subjective criterion that will be scored based on the submitting member's documentation. If a project positively impacts an EJ area it will score higher, but if it has no benefit to an EJ area it will score 0 points. If during the preliminary screening by staff, a project is identified as having a potentially negative impact on an EJ area, the project may not be scored until the project sponsor identifies and adds project components designed to eliminate or mitigate the negative impacts.

	Points
Provides specific benefits directed to an EJ area	3 to 5 points
Provides general benefit to region including EJ Areas	1 to 2 points
Provides no benefit to an EJ Area	0 points



Part C: Environmental Mitigation

0 to 5 points—Subjective

Section 4(f) of the Department of Transportation Act of 1966 stipulates that federal funds may not be spent on projects in publicly-owned parks, recreational areas, wildlife and waterfowl refuges, or public or private historical sites unless there are no feasible alternatives and all mitigating steps are taken, or alternatively, that the project has a minimal impact on the use of the land.

Environmentally sensitive areas in the KTMPO region are identified in the 2045 MTP to include natural or recreational areas, archaeological sites, historic structures, landfills, watersheds, aquifers, and endangered species.

Actions that are defined as acts of environmental mitigation include avoiding, minimizing, rectifying, reducing over time, and compensating for impacts. Projects which are expected to improve regional air quality by improving travel speeds, reducing idling, promoting ridesharing or other travel modes, or otherwise reducing the emissions of NO₂ or VOC should be considered under this criterion. This is a subjective criterion that will be scored based on the submitting member's documentation. If a project is not in an environmentally sensitive area and has no negative impacts on the environment (including regional air quality impacts) and no mitigation is needed, then the project scores 5 points. If a project is in a sensitive area or has negative environmental impacts the project scores between 0 and 4 points depending on the level of the environmental impacts and the level and effectiveness of mitigation proposed to off-set those impacts.

	Points
No negative environmental impacts (including AQ)	5 points
Minor negative impacts with substantial mitigation / elimination of impacts	3-4 points
Moderate negative impacts / adequate offsetting mitigation	2-3 points
Substantial negative impacts / adequate offsetting mitigation	1-2 points
Substantial negative impacts / little or no mitigation	0 points*
* Sponsor may be asked to revise and strengthen mitigation plan before the project is scored	

Part D: Economic Development including Travel/Tourism

0 to 5 points—Subjective

Road projects can have direct impacts on economic activity, including supporting access and development for new economic activity areas, redevelopment of economically depressed regions, and access that supports activities creating new jobs. Projects can also travel and tourism through providing access to all modes of transportation, allowing all types of tourists to easily navigate throughout the area. Scoring is cumulative to a maximum of 5 points. This is a subjective score based in part on the submitting member's narrative.

	Points
Supports creation of new permanent jobs	0 to 2 points
Supports travel/tourism	0 to 2 points
Supports economic activity	0 to 1 point



Part E: Multimodal Support, Livability & Sustainability

0 to 5 points—Subjective

The purpose of this criterion is to measure how well projects support non-roadway users, the built environment, and other more intangible aspects of transportation development by supporting a multimodal system, enhancing livability, utilizing sustainability, and incorporating the Complete Streets approach. Additional guidance on how to evaluate each of this criterion's components is included below. Scoring is cumulative to a maximum of 5 points. This is subjective criterion to be scored based on the submitting member's documentation.

Multimodal Support

To support an integrated multimodal transportation system and to promote intermodal linkages, a project is evaluated on whether or not it accommodates additional modes. Example linkages include connections from road projects to transit, pedestrian, or bicycle facilities or networks. Projects may also receive points for features which promote or accommodate other modes' operations or facilities or improve the safety of other modes' interaction with the road network.

Transportation Enhancements & Livability

Contributions of transportation projects to the overall livability of the environment has been an important consideration since the Transportation Enhancement program was established in ISTEA, continuing forward under the Transportation Alternatives Program (TAP) in MAP-21. This criterion component continues that emphasis by scoring projects' contributions to the overall environment, aesthetics, and livability of the region. Projects which primarily address enhancements and livability include, but are not limited to, the construction of turnouts for scenic views, preservation of historic transportation facilities, pedestrian-scaled lighting and amenities, landscaping and other scenic beautification, vegetation management, storm water management, and environmental improvements.

Sustainability

This criterion component measures how a project contributes to social, environmental, and economic impacts in a way that meets current needs without compromising the ability to meet future needs. It credits a project for using any of the range of innovative approaches which promote sustainability in transportation, such as FHWA's Context Sensitive Solutions, the FHWA's INVEST sustainability evaluation program, the Institute for Sustainable Infrastructure's Envision evaluation program, or the Green Roads evaluation program.

Programs and principles such as Context Sensitive Solutions (CSS) support the consideration of transportation, land use, and infrastructure needs in an integrated way. Enhanced public involvement and strengthened consideration of the natural and cultural environments are key factors of CSS. Sustainability rating systems provide a framework for conceiving and planning sustainable infrastructure projects which can reduce the negative environmental impacts of a project, reduce life cycle costs, and help ensure that all aspects of a project are fully considered.



Complete Streets

A Complete Streets approach integrates people and place in the planning, design, construction, operation, and maintenance of the transportation network. This approach promotes designs that provide for everyone, regardless of age, ability, income, race, or ethnicity, to have safe, comfortable, and convenient access to community destinations and public places—whether walking, driving, bicycling, or taking public transportation. This criterion measures how a project takes into account access for all modes of transportation.

	Points
Supports additional modes	1 point
Enhances environment, aesthetics, or livability	1 point
Uses a sustainability-oriented approach	1 point
Uses a sustainability rating system	1 point
Project incorporates a Complete-Streets approach	1 point

Part F: Security + Reliability

0 to 5 points—Subjective

This criterion supports the ability of the transportation network to recover from emergency situations and to mitigate their effects. A project's score under this criterion may consider facilities lying on an evacuation corridor or facilities which provide access to an evacuation corridor or emergency services site.

Transportation Systems Management and Operations (TSMO) projects, which often use intelligent transportation system (ITS) strategies such as variable message signs and active lane control are key components of most security and reliability strategies and would be expected to score high in this category.

The designated evacuation corridors for the region are IH 35, US 190, US 190/SH 36, SH 95, FM 93, and FM 2268. Emergency services sites relevant to active transportation modes include access to hospitals and designated shelters.

Scoring is cumulative to a maximum of 5 points. This is a subjective criterion to be scored based on the submitting member's documentation.

	Points
Lies on a designated evacuation corridor	0 to 1 point
Enhances access for emergency services and other first responders	0 to 2 points
Provides or promotes use of alternate or bypass routes	0 to 1 point
Promotes communication / management of traffic	0 to 1 point





Part G: Freight & Rail

0 to 5 points—Subjective

This criterion measures how a project contributes to the investment in freight infrastructure and operational improvements, that as a result, strengthen economic stability, reduce congestion, lower costs of freight movement, improve reliability, increase productivity, improve safety (for example, truck safety rest areas), and reduce the number of environmental impacts as a result of freight activity. Consideration should be given to how well the project reduces overall freight delay as well as providing first mile/last mile solutions to improve access to major freight generators.

	Points
Increases reliability	1 point
Strengthens economic stability	1 point
Reduces congestion	1 point
Improves safety	1 point
Reduces environmental impacts	1 point



Transportation Choices and Livability Evaluation Track

1 Connectivity & Service Gaps

0 to 5 points each; 20 points maximum

Part A: Connections to Major Activity Centers

0 to 5 points—Objective

This criterion considers the project's ability to reduce peak period traffic congestion and its ability to provide connectivity to defined major activity centers. The defined major activity centers are sites (malls, hospitals, colleges, airports, Fort Hood, large commercial developments, and schools), typically with high concentrations of employment, which generate high levels of traffic in the peak period. Projects that are close to and connect multiple special generators would have a greater ability to reduce peak period traffic, and so would score higher.

A list of major traffic generators for the Road Track is included in **Appendix C**. This is an objective criterion.

	Points
2 or more activity centers within 0.5 miles	5 points
1 activity center within 0.5 miles	3 points
Does not connect to a major activity center	0 points

Part B: Eliminates Barriers

0 to 5 points—Subjective

This criterion evaluates how a project addresses the barriers to active transportation which were identified in the KTMPO Regional Thoroughfare and Pedestrian/Bicycle Plan. Barriers are defined in terms of movements crossing a facility, not travel on it. Categories of barriers include, but are not limited to:

- Crossings of grade-separated arterials
- Crossings of multilane arterials with at-grade intersections
- Bridge crossings at overpasses and water features
- Railroad track crossings

Categories relate to benefit to specific users, communities, or active transportation trip generators. This is a subjective criterion.

	Points
Eliminates barrier in the bike/ped network	0 to 5 points

Part C: Active Transportation Network Connectivity

0 to 5 points—Subjective

The connectivity of the network determines the ease of movement from origin to destination and the alternative routes available to bypass congestion. This criterion measures how well the project improves connectivity or closes a gap in the overall network.

A project can receive up to 3 points for closing a gap in the roadway network that supports transit or active transportation and additional points if it serves a role in promoting overall regional multimodal connectivity. This is a subjective criterion.



	Points
, , , , , , , , , , , , , , , , , , , ,	0 to 3 points
transportation	
Supports regional active transportation system connectivity	0 to 2 points

Part D: Addresses a Documented Need

0 to 5 points—Subjective

As part of the narrative submitted for a project, the member should document how active transportation needs have defined the project. "Documented Need" refers to the necessity for something that is supported by relevant written evidence, records, or documentation. The narrative should describe how the submitted project will address the referenced needs. Letters of support or other optional supporting documentation in the project submission packet could provide support for the "documented need" This is a subjective criterion.

	Points
Documented need in region	0 to 3 points
Documented need in EJCOC	0 to 2 points

2 Access to Jobs

0 to 5 points—Subjective

This criterion evaluates a project based on how well it supports active transportation facilities which enhance the connection to employment opportunities. Projects focused on Environmental Justice Communities of Concern can score higher. This is a subjective criterion.

One of the FAST Act's goals is to develop and maintain a transportation system that supports and helps to sustain the economic vitality of the region. One element of achieving this goal is providing improved access to jobs to allow all residents to fully participate in the regional economy.

Projects that promote access to jobs to low income and minority populations support social equity and allow all residents of the region to participate in the regional economy. Promoting job growth in underserved communities is both a regional, state, and federal priority.

	Points
Provides access to jobs in region	0 to 3 points
Provides access to jobs in EJCOC	0 to 2 points



3 Safety

0 to 5 points each; 20 points maximum

This criterion rates a project on how it enhances the safety of pedestrians or bicyclists on the active transportation network. This criterion is scored cumulatively with four different criteria of up to 5 points each. The first three criteria are subjective, and the fatality and serious injury rates scoring is objective.

	Points
Provides an exclusive path on an arterial	0 to 5 points
Provides an active transportation connection to a school	0 to 5 points
Mitigates or eliminates identified hazards	0 to 5 points

Part A: Exclusive Path

0 to 5 points—Subjective

An exclusive path is defined as being separated from vehicular traffic with a physical barrier such as bollards, curbs, landscaped areas, or on-street parking. Projects on roads with a functional class of minor arterial or higher in the KTMPO Regional Thoroughfare Plan are eligible for these points.

Part B: Connection to a School

0 to 5 points—Subjective

Projects which enhance safety by providing active transportation facilities which directly connect to or serve a school.

Part C: Mitigates or Eliminates Identified Hazards

0 to 5 points—Subjective

Identified hazards include, but are not limited to, locations with five or more documented crashes between pedestrians or bicycles and other transportation modes within the past five-year period. Other hazards include physical and operational conditions which would contribute to safety issues, such as storm water grate designs which could trap bicycle tires. Scoring is based on project potential to remove or reduce the hazard with design improvements. Such as new pedestrian signals, mid- block crossings, or pedestrian refuge islands. Additional consideration should be given to projects that incorporate quick install pedestrian safety features.

Part D: Fatality / Serious Injury Rate

0 to 5 points—Objective

This criterion measures the project location's number of fatalities and serious injuries per 100 million vehicle miles travelled against the statewide 5-year rolling average. A higher difference indicates that a location has more safety issues than the statewide average. A higher difference receives a higher score for a safety project. Proposed roads are assumed to be designed to current safety standards, and therefore will receive the neutral score of 2.5 points for this criterion for meeting the statewide average rates. This criterion is objective.

	Points
More than 10% higher than statewide fatality rate	4 points
0 to 10% higher than statewide fatality rate	3 point
0 to 10% lower than the statewide fatality rate	2 points
More than 10% lower than statewide fatality rate	1 point
Non-vehicular fatalities	+1 point



4 Linkage to MTP or Other Plan

0 to 5 points—Objective/Subjective

This criterion references the project's inclusion in the current MTP or other plans. This criterion demonstrates a project's history and planning linkages. Projects with a history in the MTP are rated as having a recognized need in the community and have been vetted by the prior planning and project prioritization process, and so receive a higher score. Scores are cumulative for inclusion in one or more plans or MTP lists, and the criterion is both objective and subjective.

	Points
In the current MTP funded project list	2 points
In the current MTP regionally significant/unfunded List	1 point
In current Regional Multimodal Plan	1 point
On a segment of the current Congestion Management Process (CMP)	1 point
network	

5 Local Priority & Support

0 to 5 points—Objective/Subjective

The local priority & support category of evaluation criterion is designed to define the extent of local commitment to a project.

The stated preference order for implementation is defined by the submitting member, and may consider objective and subjective factors, available funding, coordination with other projects or planning, or other factors. Submitted projects within each respective evaluation track are listed in order by the member. KTMPO staff will use the preference list as an objective criterion to score each project within its appropriate evaluation track.

	Points
Preference #1	5 points
Preference #2	4 points
Preference #3	3 points
Preference #4	2 points
Preference #5	1 point
Preference #6 and lower	0 points





6 Project Scope

0 to 5 points each; 30 points maximum

Part A: Regional Collaboration

0 to 5 points—Subjective

Regional Collaboration refers to the cooperative efforts and partnerships between multiple entities within the region to address common challenges, pursue shared goals, and promote mutual benefits. A submitting member's narrative should be used to evaluate the project's regional collaboration.

	Points
Display Regional Collaboration	0 to 5 points

Part B: Environmental Justice

0 to 5 points—Subjective

The purpose of Environmental Justice (EJ) is to ensure that all communities, regardless of race, color, national origin, or income, live in a safe and healthful environment and receive fair treatment. Fair treatment means that no group of people, including racial, ethnic, or socioeconomic group should bear a disproportionate share of the negative environmental consequences resulting from industrial, municipal, and commercial operations or the execution of federal, state, local, and tribal programs and policies.

Environmental Justice Communities of Concern (EJCOC) are defined by KTMPO. The criterion for defining an EJCOC are a Census Tract where the Low-Income Index was in the 85% percentile and above, a Census Tract with at least 50% of the population self-identified as minority, or a Census Tract with at least 35% of the population self-identified as Hispanic or Latino descent.

This is a subjective criterion that will be scored based on the submitting member's documentation. If a project positively impacts an EJ area it will score higher, but if it has no benefit to an EJ area it will score 0 points. If during the preliminary screening by staff, a project is identified as having a potentially negative impact on an EJ area, the project may not be scored until the project sponsor identifies and adds project components designed to eliminate or mitigate the negative impacts.

	Points
Provides specific benefits directed to an EJ area	3 to 5 points
Provides general benefit to region including EJ Areas	1 to 2 points
provides no benefit to an EJ Area	0 points



Part C: Environmental Mitigation

0 to 5 points—Subjective

Section 4(f) of the Department of Transportation Act of 1966 stipulates that federal funds may not be spent on projects in publicly-owned parks, recreational areas, wildlife and waterfowl refuges, or public or private historical sites unless there are no feasible alternatives and all mitigating steps are taken, or alternatively, that the project has a minimal impact on the use of the land.

Environmentally sensitive areas in the KTMPO region are identified in the 2045 MTP to include natural or recreational areas, archaeological sites, historic structures, landfills, watersheds, aquifers, and endangered species. Actions that are defined as acts of environmental mitigation include avoiding, minimizing, rectifying, reducing over time, and compensating for impacts. Projects which are expected to improve regional air quality by improving travel speeds, reducing idling, promoting ridesharing or other travel modes, or otherwise reducing the emissions of NO₂ or VOC should be considered under this criterion. This is a subjective criterion that will be scored based on the submitting member's documentation. If a project is not in an environmentally sensitive area and has no negative impacts on the environment (including regional air quality impacts) and no mitigation is needed, then the project scores 5 points. If a project is in a sensitive area or has negative environmental impacts the project scores between 0 and 4 points depending on the level of the environmental impacts and the level and effectiveness of mitigation proposed to off-set those impacts.

	Points
No negative environmental impacts (including AQ)	5 points
Minor negative impacts with substantial mitigation / elimination of impacts	3-4 points
Moderate negative impacts / adequate offsetting mitigation	2-3 points
Substantial negative impacts / adequate offsetting mitigation	1-2 points
Substantial negative impacts / little or no mitigation	0 points*
* Sponsor may be asked to revise and strengthen mitigation plan before the project is scored	

Part D: Economic Development including Travel/Tourism

0 to 5 points—Subjective

Road projects can have direct impacts on economic activity, including supporting access and development for new economic activity areas, redevelopment of economically depressed regions, and access that supports activities creating new jobs. Projects can also travel and tourism through providing access to all modes of transportation, allowing all types of tourists to easily navigate throughout the area. Scoring is cumulative to a maximum of 5 points. This is a subjective score based in part on the submitting member's narrative.

	Points
Supports creation of new permanent jobs	0 to 2 points
Supports travel/tourism	0 to 2 points
Supports economic activity	0 to 1 point



Part E: Multimodal Support, Livability, & Sustainability

0 to 5 points—Subjective

The purpose of this criterion is to measure how well projects support non-roadway users, the built environment, and other more intangible aspects of transportation development by supporting a multimodal system, enhancing livability, utilizing sustainability, and incorporating the Complete Streets approach. Additional guidance on how to evaluate each of this criterion's components is included below. Scoring is cumulative to a maximum of 5 points. This is subjective criterion to be scored based on the submitting member's documentation.

Multimodal Support

To support an integrated multimodal transportation system and to promote intermodal linkages, a project is evaluated on whether or not it accommodates additional modes. Example linkages include connections from road projects to transit, pedestrian, or bicycle facilities or networks. Projects may also receive points for features which promote or accommodate other modes' operations or facilities or improve the safety of other modes' interaction with the road network.

Transportation Enhancements & Livability

Contributions of transportation projects to the overall livability of the environment has been an important consideration since the Transportation Enhancement program was established in ISTEA, continuing forward under the Transportation Alternatives Program (TAP) in MAP-21. This criterion component continues that emphasis by scoring projects' contributions to the overall environment, aesthetics, and livability of the region. Projects which primarily address enhancements and livability include, but are not limited to, the construction of turnouts for scenic views, preservation of historic transportation facilities, pedestrian-scaled lighting and amenities, landscaping and other scenic beautification, vegetation management, storm water management, and environmental improvements.

Sustainability

This criterion component measures how a project contributes to social, environmental, and economic impacts in a way that meets current needs without compromising the ability to meet future needs. It credits a project for using any of the range of innovative approaches which promote sustainability in transportation, such as FHWA's Context Sensitive Solutions, the FHWA's INVEST sustainability evaluation program, the Institute for Sustainable Infrastructure's Envision evaluation program, or the Green Roads evaluation program.

Programs and principles such as Context Sensitive Solutions (CSS) support the consideration of transportation, land use, and infrastructure needs in an integrated way. Enhanced public involvement and strengthened consideration of the natural and cultural environments are key factors of CSS. Sustainability rating systems provide a framework for conceiving and planning sustainable infrastructure projects which can reduce the negative environmental impacts of a project, reduce life cycle costs, and help ensure that all aspects of a project are fully considered.



Complete Streets

A Complete Streets approach integrates people and place in the planning, design, construction, operation, and maintenance of the transportation network. This approach promotes designs that provide for everyone, regardless of age, ability, income, race, or ethnicity, to have safe, comfortable, and convenient access to community destinations and public places—whether walking, driving, bicycling, or taking public transportation. This criterion measures how a project takes into account access for all modes of transportation.

	Points
Supports additional modes	1 point
Enhances environment, aesthetics, or livability	1 point
Uses a sustainability-oriented approach	1 point
Uses a sustainability rating system	1 point
Project incorporates a Complete-Streets approach	1 point

Part F: Resiliency

0 to 5 points—Objective/Subjective

Resiliency is the ability of a transportation facility to survive or, in the alternative, recover from natural disasters such as floods, fires, and other major weather events. Resiliency is a hybrid category that has two points. The roadway or other transportation facility receives a vulnerability assessment score using available GIS data (e.g. flood insurance rate maps (FIRM)) and the FHWA vulnerability assessment tool to provide a vulnerability score. The TAC project evaluation team then scores the project based on its anticipated ability to address or mitigate this vulnerability. The two factors are combined to calculate the final score.

	Points
Project does not reduce vulnerability	0 points
Project has some features likely to contribute to a	
moderate/general reduction in vulnerability	up to 2.5 points
Project provides specific resiliency enhancements targeted to	
significantly reduce vulnerability	up to 5.0 points



Appendix A: Texas Funding Program Categories

In Texas, transportation funding is apportioned through 12 funding categories. Categories 1-9 combine formulary funding from both federal (FAHP) and state programs. Categories 10, 11, and 12 are strategic and discretionary funding categories. The following lists and provides a general overview of each funding category.

- Category 1 Preventive Maintenance and Rehabilitation: Preventive maintenance and rehabilitation on the existing state highway system, including minor roadway modifications to improve operations and safety; and the installation, rehabilitation, replacement, and maintenance of pavement, bridges, traffic control devices, traffic management systems, and ancillary traffic devices.
- Category 2 Metropolitan and Urban Area Corridor Projects: Mobility and added capacity
 projects along a corridor that improve transportation facilities in order to decrease travel time
 and the level or duration of traffic congestion, and safety, maintenance, or rehabilitation
 projects that increase the safe and efficient movement of people and freight in metropolitan
 and urbanized areas. Projects in the KTMPO area on the state highway system are eligible for
 Category 2 funding.
- Category 3 Non-Traditionally Funded Transportation Projects: Transportation-related projects that qualify for funding from sources not traditionally part of the state highway fund including state bond financing under programs such as Proposition 12 (General Obligation Bonds), Texas Mobility Fund, pass through toll financing, unique federal funding, regional toll revenue, and local participation funding. For KTMPO roadways, funding for any project with Category 3 funds is determined by state legislation, Texas Transportation Commission approved minute order, or local government commitments.
- Category 4 Statewide Connectivity Corridor Projects: Mobility and added capacity projects
 on major state highway system corridors which provide statewide connectivity between
 urban areas and corridors, to create a highway connectivity network composed of the Texas
 Highway Trunk System, National Highway System, and connections from those two systems
 to major ports of entry on international borders and Texas water ports.
- Category 5 Congestion Mitigation and Air Quality Improvement: Congestion mitigation and
 air quality improvement area projects to address attainment of a national ambient air quality
 standard in nonattainment areas of the state. KTMPO is in attainment status as of 2022;
 projects in the MTP are not eligible for Category 5 funds at this time.
- Category 6 Structures Replacement and Rehabilitation Bridge Program: Replacement and rehabilitation of deficient existing bridges located on public highways, roads, and streets in the state; construction of grade separations at existing at-grade highway-railroad crossings and rehabilitation of deficient railroad underpasses on the state highway system. Bridge projects in the MTP may be eligible for Category 6 funding if they meet established criteria.
- Category 7 Metropolitan Mobility/Rehabilitation: Addresses transportation needs within the boundaries of metropolitan planning organizations located in a transportation management area (TMA). This funding can be used on any roadway with a functional classification greater than a local road or rural minor collector. KTMPO was designated a TMA in 2012; projects in the MTP are eligible for Category 7 funds.



- Category 8 Safety: Safety-related projects both on and off the state highway system including the federal Highway Safety Improvement Program, Railway-Highway Crossing Program, Safety Bond Program, and High-Risk Rural Roads Program. *Projects in the MTP may be eligible for Category 8 funding if they improve safety.*
- Category 9 Transportation Alternatives Set-Aside Program: Transportation-related activities as described in the Transportation Alternatives Set -Aside Program, such as on and off-road pedestrian and bicycle facilities, and infrastructure projects for improving access to public transportation. MPOs that are also designated as TMAs receive Category 9 funding. KTMPO was designated a TMA in 2012; projects in the MTP are eligible for Category 9 funds.
- Category 10 Supplemental Transportation Projects: Transportation-related projects that
 do not qualify for funding in other categories, including landscape and aesthetic
 improvement, erosion control and environmental mitigation, construction and rehabilitation
 of roadways within or adjacent to state parks, fish hatcheries, and similar facilities,
 replacement of railroad crossing surfaces, maintenance of railroad signals, construction or
 replacement of curb ramps for accessibility to pedestrians with disabilities, and miscellaneous
 federal programs.
- Category 10CR Carbon Reduction Program: New source of funding provided by the Bipartisan Infrastructure Law (BIL). Carbon Reduction funds can be utilized on a wide variety of projects aimed at reducing transportation emissions from on-road highway sources. Most projects, except for ones that add capacity, are eligible for Category 10CR funds.
- Category 11 District Discretionary: Projects eligible for federal or state funding selected at the district engineer's discretion. TxDOT districts select projects using a performance-based prioritization process that assesses district-wide maintenance, safety, or mobility needs. Projects in the MTP may be considered for funding under the Cat 11 District Discretionary program.
- Category 12 Strategic Priority: Projects with specific importance to the state including those
 that generally promote economic opportunity, increase efficiency on military deployment
 routes or retain military assets in response to the federal military base realignment and
 closure reports, and maintain the ability to respond to both man made and natural
 emergencies.



Appendix B: Unified Transportation Program (UTP) Funding Allocation

The following table shows the 2024 UTP funding targets for the KTMPO region for fiscal years 2024 through 2033. The cost of projects included in the 10-year short range plan component of the KTMPO MTP must come from the allocated categories and cannot exceed UTP projected funding available during that 10-year period. These designated funding allocations are subject to change over time as the UTP is amended to address new National or State programs, or as fiscal circumstances change with the economy.

Note: Funding in the table below is based on the Draft 2024 UTP which is set to be approved by the Texas Transportation Commission at the end of August. These targets may shift slightly with final approval.

KTMPO 2024 UTP Planning Targets Fiscal Years 2024 to 2033						
Cat 2	Cat 4*	Cat 7	Cat 9	Cat 10CR		
\$ 217,846,780	\$273,570,240	\$ 75,761,549	\$ 8,784,803	\$ 15,317,870		

Note: Category 4 planning targets are shown for reference only, KTMPO does not have the authority to allocate Category 4 funds, that lies with the TxDOT Waco District.



Appendix C: KTMPO Major Activity Centers List

The following list shows the major activity centers list used to score Road Track Criteria 2B and Livability Track Criteria 2A. This list has been approved by the KTMPO Technical Advisory Committee (TAC) and Transportation Planning Policy Board (TPPB). The list includes schools, colleges/universities, airports, major hospitals, all entrances to Fort Hood, malls, and other large commercial developments. An explanation of the methodology and parameters used to select the list is available upon request.