



Chad Mees, Mayor
Vickie Cooper, Mayor Pro-Tempore
Gayle Jones, Council Member
Jackie Ivicic, Council Member
Jesse Luna, Council Member
Tom Zimmer, 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

6:00 PM

Monday, August 25th, 2025

Bartlett City Hall

140 W Clark Street, Bartlett, TX 76511

For citizen comments, please contact Brenda Kelley, City Secretary 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.)

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

1. Approve minutes from the following meeting:
 - a. 07.28.2025 – Planning and Zoning Meeting

REGULAR AGENDA: REVIEW/DISCUSS AND CONSIDER ACTION

1. Discuss, review, and take any necessary action to approve the Fiscal Year 2023-2024 Audit
2. Discuss, review, and take any necessary action to approve the proposed Fiscal Year (FY) 2025-2026 tax rate
3. Discuss, review, and take any necessary action for approval of the proposed 2025-2026 budget.

EXECUTIVE SESSION

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

1. §551.074 – Personnel Matters
 - a. To deliberate the appointment, employment, evaluation, discipline, or dismissal of a public employee:
 - (i) Colby Ortiz
 - b. To deliberate the appointment, employment, evaluation, discipline, or dismissal of a public employee:
 - (i) Adrian Flores

Reconvene into Open Session:

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



Chad Mees, Mayor
Vickie Cooper, Mayor Pro-Tempore
Gayle Jones, Council Member
Jackie Ivicic, Council Member
Jesse Luna, Council Member
Tom Zimmer, Council Member

NOTICE AND AGENDA OF A CALLED MEETING OF THE CITY PLANNING & ZONING COMMISSION OF THE CITY OF BARTLETT TEXAS

Notice is hereby given that the Planning and Zoning Commission of the City of Bartlett, Texas will hold a

PLANNING & ZONING CALLED MEETING

6:00 PM

Monday, July 28th, 2025

Bartlett City Hall

140 W Clark Street, Bartlett, TX 76511

For citizen comments, please contact Brenda Kelley, City Secretary at (municipalcourt@bartlett-tx.us).

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

Call to Order at 6:01 PM

Mayor Chad Mees Absent

Mayor Pro Tem Vickie Cooper presided

CM Luna absent

Quorum declared

CITIZENS COMMUNICATION

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

Jennifer Tucker spoke about the vintage truck on her property at the Lumberyard.

EXECUTIVE SESSION

In accordance with Texas Government Code, Section 551.01, et seq, the Planning and Zoning Commission will recess into Executive Session (closed meeting) to discuss the following:

Convened at 6:03 pm

1. Consultation with City Attorney in relation to repairs, improvements, and/or demolition of the substandard or dangerous structure(s) identified at Property ID 10449.

Reconvene into Open Session:

Reconvened at 6:57 pm

2. Take action, if any, on matters discussed in Executive Session.
 - a. Possible action on possible remedies, including but not limited to repairs, improvements, and/ or demolition of the substandard or dangerous structure(s) identified as Property ID 10449.

CM Ivicic made the motion to demolish the substandard or dangerous structure(s) identified as Property ID 10449.

CM Jones seconded the motion.

Motion passed 4-0



Chad Mees, Mayor
Vickie Cooper, Mayor Pro-Tempore
Gayle Jones, Council Member
Jackie Ivicic, Council Member
Jesse Luna, Council Member
Tom Zimmer, Council Member

ADJOURN

CM Ivicic made the motion to adjourn the meeting.
CM Jones seconded the motion.
Motion passed 4-0
Meeting adjourned at 6:59 pm

MINUTES APPROVED:

X

Chad Mees
Mayor

ATTEST:

X

Brenda Kelley
City Clerk

DRAFT

CITY OF BARTLETT, TEXAS

BASIC FINANCIAL STATEMENTS

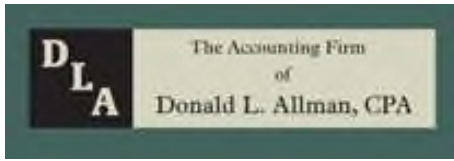
AND SUPPLEMENTAL SCHEDULES

AND INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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Donald L. Allman, CPA, PC
4749 Williams Drive, Ste. 322
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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, 2024, 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, 2024, 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

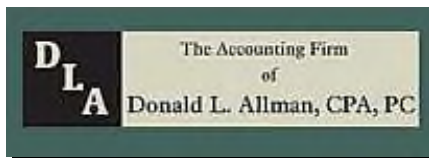
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation 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.



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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.

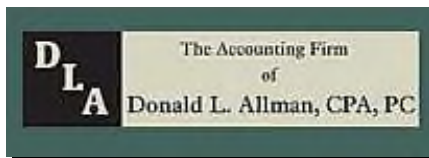
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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
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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 21, 2025 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 21, 2025
Georgetown, Texas

Management's Discussion and Analysis City of Bartlett 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, 2024. 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 \$429,701 as a result of this year's operations. This included a (\$77,979) net position decrease in the general fund, before transfers, and a \$507,680 net increase in the proprietary fund, before transfers.

- . The General Fund ended the year with a fund balance of \$(432,121) on a governmental funds basis, a \$(33,519) decrease.
- . The total revenues of all the City's programs \$4,117,621, a \$484,000 increase.
- . The total cost of all the City's programs was \$3,687,920, a \$345,809 increase.

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 financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. Proprietary 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.

Management's Discussion and Analysis City of Bartlett, Texas

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.

**Management's Discussion and Analysis
City of Bartlett, Texas**

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

Management's Discussion and Analysis
City of Bartlett, Texas

Table I
NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Current and other assets	1,061,499	750,164	1,139,484	365,207	2,200,983	1,115,371
Noncurrent and capital assets	1,402,661	1,451,687	2,390,340	1,953,897	3,793,001	3,405,584
Total Assets	2,464,160	2,201,851	3,529,824	2,319,104	5,993,984	4,520,955
Deferred Outflows of Resources	166,640	245,272	55,874	(23,476)	222,514	221,796
Current Liabilities	599,235	981,108	273,381	241,693	872,616	1,222,801
Long-term Liabilities	834,751	269,572	1,894,568	1,426,686	2,729,319	1,696,258
Total Liabilities	1,433,986	1,250,680	2,167,949	1,668,379	3,601,935	2,919,059
Deferred Inflows of Resources	518,163	179,075	96,037	73,955	614,200	253,030
Net Position:						
Net Investment in Capital Assets	1,467,776	1,414,995	751,845	527,211	2,219,621	1,942,206
Restricted for:						
Special Purpose	27,551	252,059			27,551	252,059
Debt Service	68,256	35,413	401,485	313,170	469,741	348,583
Unrestricted	(884,932)	(685,099)	168,382	(287,087)	(716,550)	(972,186)
Total Net Position	678,651	1,017,368	1,321,712	553,294	2,000,363	1,570,662

**Management's Discussion and Analysis
City of Bartlett, Texas**

Table II

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for Services	99,427	26,437	2,664,401	2,766,651	2,763,828	2,793,088
Fines & forfeitures	37,117	40,669			37,117	40,669
Operating grants and contributions	108,478	-	160,750	-	269,228	-
General Revenues:						
Property tax	857,242	568,737			857,242	568,737
Sales tax	139,723	139,064			139,723	139,064
Franchise fees	19,068	12,629			19,068	12,629
Investment earnings	206	223	-	302	206	525
Miscellaneous	31,209	5,971	-	72,938	31,209	78,909
Transfers	(260,738)	763,986	260,738	(763,986)	-	-
Total Revenue	1,031,732	1,557,716	3,085,889	2,075,905	4,117,621	3,633,621
Expenses:						
General government	529,250	506,344			529,250	506,344
Public Safety	373,824	388,286			373,824	388,286
Court Expenses	38,203	98,636			38,203	98,636
Public Works	336,526	329,233			336,526	329,233
Culture & Recreation	91,710	90,189			91,710	90,189
Interest on long-term debt	936	1,911	32,430	36,678	33,366	38,589
Water and Sewer			2,285,041	1,890,834	2,285,041	1,890,834
Total Expenses	1,370,449	1,414,599	2,317,471	1,927,512	3,687,920	3,342,111
Change in net position	(338,717)	143,117	768,418	148,393	429,701	291,510
	-	-	-	-	-	-
Net position - beginning	1,017,368	874,251	553,294	404,901	1,570,662	1,279,152
Net position - ending	678,651	1,017,368	1,321,712	553,294	2,000,363	1,570,662

Management's Discussion and Analysis

City of Bartlett, Texas

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

A large portion of the City's net position (110.9 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*, \$(715,550) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted fund balance of \$497,292 is required to make bond, loan and lease payments over the next fiscal year and restricted for grant use and special revenue accounts.

For fiscal year 2024, revenues from governmental activities totaled \$1,292,470. Property Taxes are the largest components of revenues (66.3 percent). Sales taxes (10.8%) are the next highest revenue source.

For fiscal year 2024, expenses for governmental activities totaled \$1,370,449. 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 \$2,664,401 for the fiscal year ending September 30, 2024. Expenses for the City's business-type activities were \$2,285,041. 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 \$(432,121), which is less than last year's total of \$(398,602).

Management's Discussion and Analysis

City of Bartlett, Texas

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2024, the City had \$3,793,001 invested in a broad range of capital assets, including facilities and equipment and land. There were \$709,195 in capital asset additions in Fiscal Year 2024.

Debt

The City had long-term indebted obligations of \$2,667,888, up from the \$1,463,37 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 2024 budget and tax rate.

The City adopted a \$4,050,652 budget for fiscal year 2023-2024. It was funded through property taxes via \$0.7166 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, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartlett Municipal Development District
<u>ASSETS</u>				
Cash and cash equivalents	60,437	23,771	84,208	125,807
Property taxes, net of allowance for uncollectibles	128,568		128,568	
Other Receivables, net of allowance for uncollectibles	10,870	463,370	474,240	
Restricted Cash	845,807	650,186	1,495,993	
Net Pension Position	15,817	2,157	17,974	
Capital assets not being depreciated: Construction in Progress	634,379		634,379	
Land	25,000	78,821	103,821	
Capital assets, net of accumulated depreciation				
Machinery and Equipment	185,914	-	185,914	
Buildings & Improvements	557,368		557,368	
Utility system	-	2,311,519	2,311,519	
Due from Other Funds	-	-	-	
Total Capital Assets	1,402,661	2,390,340	3,158,622	-
Total Assets	2,464,160	3,529,824	5,582,119	125,807
Deferred Outflows - Pension Plan	166,640	55,874	222,514	
<u>LIABILITIES</u>				
Accounts payable	34,718	97,639	132,357	
Accrued liabilities	564,517	175,742	740,259	
Due to Other Funds		-	-	
Noncurrent liabilities:				
Net Pension Liability	-		-	
Net OPEB Liability	54,059	7,372	61,431	
Due within one year	6,000	361,538	361,538	
Due within more than one year	774,692	1,525,658	2,300,350	
Total Liabilities	1,433,986	2,167,949	3,595,935	-
Deferred Inflows of Resources	518,163	96,037	614,200	
<u>NET POSITION</u>				
Net Investment in Capital Assets	1,467,776	751,845	2,219,621	
Restricted for:				
Special Purposes	27,551		27,551	
Debt Service	68,256	401,485	469,741	
Unrestricted	(884,932)	168,382	(716,550)	125,807
Total Net Position	678,651	1,321,712	2,000,363	125,807

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

CITY OF BARTLETT, TEXAS
STATEMENT OF ACTIVITIES
September 30, 2024

	Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions
<u>Functions / Programs</u>			
Primary government:			
Governmental activities:			
General Government	529,250	90,221	107,953
Public safety	373,824	-	525
Court expenses	38,203	37,117	
Public works	336,526	-	
Cemetary, Parks, Library	91,710	9,206	-
Interest on long-term debt	33,366	-	
Total governmental activities	1,402,879	136,544	108,478
Business-type activities:			
Water, Sewer and Sanitation	2,285,041	2,664,401	160,750
Total business-type activities	2,285,041	2,664,401	160,750
Total primary government	3,687,920	2,800,945	-
Component Unit:			
Economic Development Corporation	-	-	-
Total Component Unit	-	-	-

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 Development District
	Governmental Activities	Business-type Activities	Total	
Functions / Programs				
Primary government:				
Governmental activities:				
General Government	(331,076)		(331,076)	
Public safety	(373,299)		(373,299)	
Court	(1,086)		(1,086)	
Public Services	(336,526)		(336,526)	
Culture & Recreation	(82,504)		(82,504)	
Interest on long-term debt	(936)	(32,430)	(33,366)	
Total governmental activities	(1,125,427)	(32,430)	(1,157,857)	-
Business-type activities:				
Water, Sewer and Sanitation		540,110	540,110	
Total business-type activities	-	540,110	540,110	-
Total primary government	(1,125,427)	507,680	(617,747)	-
Component Unit:				
Economic Development Corporation				-
Total Component Unit	-	-	-	-
General Revenues:				
Property tax	857,242		857,242	
Sales tax	139,723		139,723	56,134
Franchise fees	19,068		19,068	
Investment earnings	206	-	206	-
Miscellaneous	31,209	-	31,209	-
Grant income	-	-	-	
Transfers	(260,738)	260,738	-	
Total General Revenues	786,710	260,738	1,047,448	56,134
			-	
Change in net position	(338,717)	768,418	429,701	56,134
			-	
Net Position - Beginning	1,017,368	553,294	1,570,662	69,673
Prior Period Adjustment	-	-	-	
Net Position - Ending	678,651	1,321,712	2,000,363	125,807

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

CITY OF BARTLETT, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024

<u>ASSETS</u>	General	Debt Service	Total
Cash	87,988	68,256	156,244
Taxes receivable	128,568		128,568
Inventory	-		-
Other receivables, net of allowance for uncollectibles	10,870		10,870
Due from other funds	-		-
			<hr/>
Total Assets	227,426	68,256	295,682
			<hr/>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	34,718		34,718
Accrued expenses	564,517		564,517
Due to other funds	-		-
Unearned revenues	128,568		128,568
Total Liabilities	727,803		727,803
Fund Balances:			
Nonspendable	-		-
Restricted for Debt Service		68,256	68,256
Assigned	27,551		27,551
Unassigned	(527,928)		(527,928)
Total Fund Balances	(500,377)	68,256	(432,121)
			<hr/>
Total Liabilities and Fund Balances	227,426	68,256	295,682
			<hr/>

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, 2023

Total fund balances-governmental funds	(432,121)
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Amounts reported for governmental activities in the statement of net position are different because:

Restricted cash from Bonded Debt Issuance	750,000
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Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Net Pension Asset		15,817
Construction in progress	634,379	
Land	25,000	
Buildings and Improvements	2,848,656	
Furniture and Equipment	639,887	
Accumulated Depreciation	(2,745,261)	
Total capital assets	1,402,661	1,402,661

Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected.

Deferred outflows Pension Plan	166,640	166,640
Unearned Property taxes not collected	128,568	128,568

Some long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities

consist of: Net OPEB Liability	(54,059)	
Longterm L Liabilities	780,692	
Deferred Inflows Pension Plan	518,163	(1,352,914)

Net position of governmental activities	678,651
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The accompanying notes are an integral part of the financial statements.

CITY OF BARTLETT, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

<u>Revenues</u>	General	Debt Service	Total
Ad valorem tax	896,332		896,332
Sales tax	139,723		139,723
Franchise fees	19,068		19,068
Fine and forfeitures	37,117		37,117
Licenses and permits	90,221		90,221
Grant income	108,478		108,478
Miscellaneous & other services	31,209	-	31,209
Interest income	206		206
Total Revenues	1,322,354	-	1,322,354
<u>Expenditures</u>			
Current:			
General government:			
Administration	279,817		279,817
Public Safety	352,035		352,035
Court expenses	38,203		38,203
Public Works	298,849		298,849
Culture & Recreation	88,874		88,874
Debt Service:			-
Principal	-	6,000	6,000
Interest and fiscal cost	-	936	936
Bond issuance cost	-		-
Capital Outlay	30,421		30,421
Total Expenditures	1,088,199	6,936	1,095,135
Deficiency of Revenues Over Expenditures	234,155	(6,936)	227,219
Other Financing Sources:			
Transfers in	(260,738)	39,779	(220,959)
Transfers out	(39,779)	-	(39,779)
Loan proceeds	-		-
Total Other Financing Sources	(300,517)	39,779	(260,738)
Net Change in Fund Balance	(66,362)	32,843	(33,519)
Fund Balances - beginning of year	(434,015)	35,413	(398,602)
Fund Balances - end of year	(500,377)	68,256	(432,121)

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, 2024

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

Net change in fund balances ----- total governmental funds	(33,519)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

	-	
Capital outlay expenditures	30,421	
Depreciation expense	(79,147)	
	<u>(48,726)</u>	(48,726)

Miscellaneous differences between Government Wide and Governmental Funds	(299)
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Revenues in the statement of activities that do not provide current financial resources
are not reported as revenues in the funds.

Debt Service		6,000
Property taxes not collected	128,568	
Less prior year	(167,658)	
	<u>(39,090)</u>	(39,090)

Total Pension Expense is not recognized in Governmental funds	-
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Some expenses reported in the statement of activities do not require the use of
current financial resources and, therefore, are not reported as expenditures in
governmental funds.

Pension Expense	(220,186)	
OPEB Expense	(2,897)	
	<u>(223,083)</u>	(223,083)

Change in net position of governmental activities	<u>(338,717)</u>
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The accompanying notes are an integral part of the financial statements.

CITY OF BARTLETT, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2024

	Business-type Activities Enterprise Fund
	<u>Water, Sewer and Sanitation Fund</u>
<u>ASSETS</u>	
Current assets:	
Cash and cash equivalents	23,771
Accounts receivable	463,370
Net Pension Position	2,157
Restricted cash	650,186
Total Current Assets	1,139,484
Capital assets:	
Land	78,821
Electric System	694,396
Utility System	6,772,917
Furniture and Equipment	556,482
Construction in Progress	2,477,419
Less accumulated depreciation	(8,189,695)
Total capital assets	<u>2,390,340</u>
Total Assets	<u>3,529,824</u>
Deferred Outflows of Resources	55,874
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	97,639
Accrued expenses	-
Customer deposits	175,742
OPEB liability	7,372
Current portion of long-term debt	361,538
Total Current liabilities	642,291
Non-Current liabilities	
Bonds payable	1,525,658
Total Liabilities	<u>2,167,949</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	751,845
Restricted for debt service	401,485
Unrestricted	168,382
Total Net Position	<u>1,321,712</u>
Deferred Inflows of Resources	96,037

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

CITY OF BARTLETT, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET ASSETS – PROPRIETARY FUND
For the Year Ended September 30, 2024

	Business-type Activities Enterprise Fund Water, Sewer and Sanitation Fund
<u>Operating Revenues</u>	
Water, Sewer, and Sanitation	2,664,401
Miscellaneous	-
Total Operating Revenues	2,664,401
<u>Operating Expenses</u>	
Garbage collection cost	169,099
Purchased Power	863,205
Purchased water	-
Contract Services & related exp	411,929
Repairs, Materials and Supplies	497,666
Depreciation	242,331
Other services and charges	100,811
Total Operating Expenses	2,285,041
Operating Income	379,360
<u>Nonoperating Revenues</u>	
Grant Funds received	160,750
Interest Income	-
Interest expense	(32,430)
Total Nonoperating Revenues (Expenses)	128,320
Income Before Transfers	507,680
Transfers In/(Out)	260,738
Change in Net Position	768,418
Net Position - beginning	553,294
Prior Period Adjustment	-
Net Position - ending	1,321,712

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

CITY OF BARTLETT, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended September 30, 2024

	Business-type Activities
	Enterprise Fund
	Water, Sewer and Sanitation Fund
<u>Cash Flows from Operating Activities</u>	
Cash received from customers	2,440,586
Cash paid to suppliers	(1,891,295)
Cash paid to employees	(94,305)
Net Cash Provided by Operating Activities	454,986
<u>Cash Flows from Noncapital Financing Activities</u>	
Transfer in - cash only	260,738
Net Cash used by Noncapital Financing Activities	260,738
<u>Cash Flows from Capital and Related Financing Activities</u>	
Grant funds received	160,750
Capital asset expenditures	(678,774)
Principal proceeds received	750,000
Principal paid	(284,490)
Interest paid	(32,430)
Net Cash Used by Capital and Related Financing Activities	(84,944)
<u>Cash Flows from Investing Activities</u>	
Decrease in invested cash	-
Interest received	-
Net Cash Provided by Investing Activities	-
Net Increase in Cash and Cash Equivalents	630,780
Cash and cash equivalents - beginning of year	43,177
Cash and cash equivalents - end of year	673,957
<u>Reconciliation of operating income to net cash provided by operating activities:</u>	
Operating income	379,360
Adjustments to reconcile operating loss to net cash provided by Operating Activities:	-
Depreciation expense	242,331
Increase in accounts receivable	(223,815)
Increase in net pension asset	(2,157)
Increase in accounts payable	41,604
increase in opeb liability	7,372
Inrease/decrease in deferred outflows/inflows	20,207
Decrease in customer deposits	(9,916)
Total Adjustments	75,626
Net Cash Provided by Operating Activities	454,986

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

CITY OF BARTLETT, TEXAS NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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:

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the City's non-fiduciary activities with most of the 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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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

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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 permitted, by Article XI, Section 5 of the State of Texas Constitution and the City Charter, to levy property taxes up to \$1.50 per \$100 of assessed valuation for general governmental services. Within the \$1.50 maximum levy, there is no legal limit upon the amount of property taxes which can be levied for debt service. Property taxes attach as an enforceable lien on property as of February 1. Taxes are levied on October 1 and are payable by January 31. After which time they become delinquent, and penalties and interest may be assessed by the City. The City is a Type A General Law Municipality with a ad valorem tax rate for all purpose of \$.715 per 100 assessed valuation. All taxes due the City on real or personal property are collected by the Bell 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, 2023

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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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 City Administrator 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:

Public Works	\$ 234,391
Culture & recreation	\$ 67,274

The City was under budget overall in the General Fund by \$88,996.

III. DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable 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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS

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, 2024, the City's deposit balances were as follows:

	Primary Government	Component Unit	Total Reporting Entity
1. Insured (FDIC)	250,000	125,807	375,807
2 Uninsured, collateralized with securities held by pledging financial institution's agent in the entity's name.	1,330,201		1,330,201
4. Uninsured and uncollateralized			
 Total Deposits	 1,580,201	 125,807	 1,706,008
 Carrying Amount	 1,580,201	 125,807	 1,706,008

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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023 (fiscal year ended September 30, 2024) was \$857,742.

The tax assessment of October 1, 2023 tax sets a tax levy at \$.07166 per \$100 of assessed valuation at 100 percent of market value.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

B. PROPERTY TAXES (Continued)

Property taxes as of September 30, 2024, are as follows:

	General Fund
Current Taxes Receivable	58,576
Delinquent Taxes Receivable	69,992
	<u>128,568</u>

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	128,568	-
Accounts and other receivables	-	463,370
Less: allowance for uncollectibles	-	-
Sales Tax	10,870	-
State Court Costs	-	
Net total receivables	<u>139,438</u>	<u>463,370</u>

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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

C. DISAGGREGATION OF RECEIVABLES AND PAYABLES (Continued)

Payables at September 30, 2024, were as follows:

	General	Water and Sewer
Accounts Payable:	34,718	97,639
Accrued liabilities	564,517	-
Customer deposits		175,742
Total Payables	<u>599,235</u>	<u>273,381</u>

D. INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivable and payable balances at September 30, 2024 were:

	Due from Other Funds	Due to Other Funds
General Fund	-	-
Water, Sewer and Sanitation Fund	-	-
Total All Funds	<u>-</u>	<u>-</u>

E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 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	-		25,000
Total capital assets, not being depreciated	<u>659,379</u>	<u>-</u>		<u>659,379</u>
Capital assets, being depreciated:				
Buildings and Improvements	2,848,656	-		2,848,656
Furniture, Equipment, Vehicles	609,466	30,421		639,887
Total capital assets, being depreciated	<u>3,458,122</u>	<u>30,421</u>	<u>-</u>	<u>3,488,543</u>
Less accumulated depreciation	<u>(2,666,114)</u>	<u>(79,147)</u>	<u>-</u>	<u>(2,745,261)</u>
Total capital assets, being depreciated net	<u>792,008</u>	<u>(48,726)</u>	<u>-</u>	<u>1,402,661</u>
Governmental capital assets, net	<u>1,451,387</u>	<u>(48,726)</u>	<u>-</u>	<u>1,402,661</u>

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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	41,673		6,772,917
Vehicles, Furniture and Equipment	534,086	22,396		556,482
Electric System	694,396	-		694,396
Construction in progress	1,862,714	614,705	-	2,477,419
Less accumulated depreciation	(7,947,364)	(242,331)		(8,189,695)
Total capital assets, being depreciated	1,875,076	436,443	-	2,311,519
Business-type capital assets, net	1,953,897	436,443	-	2,390,340

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

Governmental activities:	
General Government	26,350
Public Safety	12,284
Public Works	37,677
Library	2,836
Total depreciation expense - governmental activities	<u>79,147</u>

Business-type activities:	
Water, sewer and sanitation	242,331
Total depreciation expense - business-type activities	<u>242,331</u>

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

F. LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended September 30, 2024:

**Governmental-
Type Activities**

\$750,000 Tax Notes Series 2024 maturing 3/1/2031	
Payable 3/1 and 9/1, payments from \$4,994 to \$174,994, 5.875% interest rate	750,000
\$80,000 note payable to a local bank amortized over 15 years, \$578 in monthly payments including interest, renewable annually.	30,692
	<hr/>
Total Debt	780,692

**Business-Type
Activities**

\$83,463 Capital Lease from Caterpillar with payments of \$1,116 a month, maturing May 2028, interest rate of 3.35%	44,840
\$1,375,000 General Obligation Refunding Bonds Series 2012 maturing March 1, 2026; payable \$85,000 to \$115,000 annually; interest at 2.39%; secured by levy and collection of ad valorem taxes	225,000
Loan with Governmental Capital Corporation for \$500,000, payments due March 30, beginning December 6, 2017 and maturing March 30, 2027. Payments of \$59,957.75 annually with an interest rate of 3.974%.	167,356
\$745,000 Combination Tax & Surplus Revenue CO Series 2024 maturing March 1, 2049; payments from \$578 to \$41,722 on March 1 and September 1; interest at 2.595%; secured by levy and collection of ad valorem taxes	745,000
\$1,000,000 Combination Tax and Revenue Bonds Series 2021 maturing March 1, 2028; payable March 1st and September 1st Payments from \$83,239 to \$191,606, interest rate of 3%.	705,000
	<hr/>
Total Debt	1,887,196

Fiscal Year			
Fiscal Year Ending	Principal	Interest	Total
2025	6,000	62,256	68,256
2026	6,000	44,998	50,998
2027	136,000	41,180	177,180
2028	146,000	33,248	179,248
2029	156,692	24,730	181,422
Thereafter	330,000	19,682	349,682
Total	780,692	226,094	1,006,786

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

F. LONG-TERM DEBT

Fiscal Year			
Fiscal Year Ending	Principal	Interest	Total
2025	361,538	39,947	401,485
2026	378,668	31,803	410,471
2027	275,882	24,693	300,575
2028	221,108	18,348	239,456
2029	25,000	32,488	57,488
Thereafter	625,000	185,024	810,024
Total	1,887,196	332,303	2,219,499

	Amounts Outstanding 10/1/23	Additions	Retirements	Amounts Outstanding 9/30/2024	Current Portion
General Fund:					
General Obligation					
Note Payable	36,692	-	6,000	30,692	6,000
2024 Tax Notes	-	750,000	-	750,000	-
Lease Payable	-	-	-	-	-
Lease Purchase	-	-	-	-	-
Long-term liabilities	36,692	750,000	6,000	780,692	6,000
Utility Fund:					
2024 Tax and Revenue CO	-	745,000		745,000	20,000
Bonds Payable	1,150,000	-	220,000	930,000	275,000
Note Payable	218,902	-	51,546	167,356	53,594
Lease Payable	57,784	-	12,944	44,840	12,944
Long-term liabilities	1,368,902	745,000	284,490	1,887,196	361,538

III. DETAILED NOTES ON ALL FUNDS (Continued)

G. DEFERRED REVENUE

Deferred revenue at year end consisted of the following

General Fund:	
Property Taxes: Current	58,576
Property Taxes: Delinquent	69,992
	<u>128,568</u>

H. INTERFUND TRANSFERS

Inter-fund transfers during the year ended September 30, 2024 were as follows:

	Transfers In	Transfers Out
General Fund	-	260,738
Water, Sewer and Sanitation Fun	260,738	-
Total	260,738	260,738

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023 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	36
Active employees	<u>13</u>
Total	58

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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. The City of Bartlett contributes 1.5-1.

Employees for the City of Bartlett were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Bartlett were 7% and 7 in calendar years 2022 and 2021 respectively. The city's contributions to TMRS for the year ended September 30, 2024 were \$61,718, and were equal to the required contributions.

D. Net Pension Liability

The city's Net Pension Liability (NPL) was measured as of December 31, 2023, 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, 2023 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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. PENSION PLAN (Continued)

Actuarial assumptions used in the December 31, 2023, 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	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	151,476
2. Interest (on the Total Pension Liability)	143,350
3. Changes of benefit terms	185,950
4. Difference between expected and actual experience	(162,239)
5. Changes of assumptions	(8,383)
6. Benefit payments, including refunds of employee contributions	<u>(55,041)</u>
7. Net change in total pension liability	255,113
8. Total pension liability - beginning	<u>1,889,535</u>
9. Total pension liability - ending	<u><u>2,144,648</u></u>
B. Plan fiduciary net position	
1. Contributions - employer	61,718
2. Contributions - employee	58,614
3. Net investment income	218,402
4. Benefit payments, including refunds of employee contributions	(55,041)
5. Administrative Expense	(1,384)
6. Other	<u>(10)</u>
7. Net change in plan fiduciary net position	282,299
8. Plan fiduciary net position - beginning	<u>1,880,323</u>
9. Plan fiduciary net position - ending	<u><u>2,162,622</u></u>
C. Net pension liability [A.9-B.9]	<u><u>(17,974)</u></u>
D. Plan fiduciary net position as a percentage of the total pension liability [B.9 / A.9]	100.84%
E. Covered-employee payroll	87,344
F. Net pension liability as a percentage of covered employee payroll [C / E]	-2.15%

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 Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$318,007	\$(17,974)	\$(290,735)

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
30-Sep-24

1.	Total Service Cost	151,476
2.	Interest on the Total Pension Liability	143,350
3.	Current Period Benefit Changes	185,950
4.	Employee Contributions (Reduction of Expense)	(58,614)
5.	Projected Earnings on Plan Investments (Reduction of Expense)	(126,922)
6.	Administrative Expense	1,384
7.	Other Changes in Fiduciary Net Position	10
8.	Recognition of Current Year Outflow (Inflow) of Resources - Liabilities	(72,299)
9.	Recognition of Current Year Outflow (Inflow) of Resources - Assets	(18,296)
10.	Amortization of Prior Year Outflows (Inflows) of Resources - Liabilities	35,207
11.	Amortization of Prior Year Outflows (Inflows) of Resources - Assets	8,966
12.	Total Pension Expense	<hr/> 250,212

CITY OF BARTLETT
SCHEDULE OF OUTFLOWS AND INFLOWS - CURRENT AND FUTURE EXPENSE
30-Sep-24

	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources	2023 Recognized in current pension expense	Deferred (Inflow) Outflow in future expense
<u>Due to Liabilities:</u>				
Difference in expected and actual experience [actuarial (gains) or losses]	2.36	(162,239)	(68,746)	(93,493)
Difference in assumption changes [actuarial (gains) or losses]	2.36	(8,383)	(3,553)	(4,830)
			<u>(72,299)</u>	<u>(98,323)</u>
<u>Due to Assets:</u>				
Difference in projected and actual earnings	5	(91,480)	(18,296)	(73,184)
on pension plan investments [actuarial (gains) or losses]			<u>(18,296)</u>	<u>(73,184)</u>
<u>Total:</u>				<u>(171,507)</u>

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

	Net deferred outflows (inflows) of resources
2024	(43,803)
2025	(10,777)
2026	35,850
2027	(18,296)
2028	-
Thereafter	-
Total	<u>(37,026)</u>

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

	Increase (Decrease) Total OPEB Liability
Balance at 12/31/22	\$54,108
Changes for the year	
Service Cost	2,093
Interest on Total OPEB liability	2,203
Changes of benefit terms	0
Differences between expected and actual experience	777
Changes in assumption or other inputs	3,757
Benefit payments	(1,507)
Net changes	7,323
Total OPEB Liability – end of year	\$ 61,431

Total OPEB Liability as a Percentage of Covered Payroll	7.34%
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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 Discount Rate (2.31%)	Discount Rate (3.31%)	1% Increase in Discount Rate (4.31%)
Total OPEB liability	\$72,990	\$61,431	\$52,405

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

Exhibit A-11

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

CITY OF BARTLETT
SCHEDULE OF OPEB EXPENSE
30-Sep-24

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	<u>10,649</u>

CITY OF BARTLETT
SCHEDULE OF OUTFLOWS AND INFLOWS - OPEB CURRENT AND FUTURE EXPENSE
SEPTEMBER 30, 2023

	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources	2022 Recognized in current pension expense	Deferred (Inflow) Outflow in future expense
Due to Liabilities:				
Difference in expected and actual experience [actuarial (gains) or losses]	4	(3,933)	(898)	(3,035)
Difference in assumption changes [actuarial (gains) or losses]	4	2,489	569	1,920
Contributions made subsequent to measurement date		provided by city	provided by city	provided by city
			(329)	(1,115)

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

	Net deferred outflows (inflows) of resources
2024	4,317
2025	3,575
2026	(329)
2027	(128)
2028	-
Thereafter	-
Total	7,435

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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 \$463,770. Utility customer deposits held at year end totaled \$175,742.

K. COMMITMENTS AND CONTINGENCIES

As of September 30, 2024, 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 criteria. 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.

CITY OF BARTLETT, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)

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

There is no pending litigation against the City of Bartlett as of September 30, 2024 that would have a material affect on these financial statements.

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, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final
<u>Operating Revenues</u>				
Water Service	446,200	446,200	602,925	156,725
Sewer Service	256,500	256,500	309,408	52,908
Municipal Light & Power System	1,460,200	1,460,200	1,490,901	30,701
Garbage service	235,149	235,149	261,167	26,018
Garbage tax	-	-	-	-
Penalty income	-	-	-	-
Interest income	-	-	-	-
Meter Connect/Service/Transfer fees	-	-	-	-
Business Franchise fees	50,000	50,000	-	(50,000)
Miscellaneous	66,200	66,200	-	(66,200)
Total Operating Revenues	2,514,249	2,514,249	2,664,401	150,152
<u>Operating Expenses</u>				
Cost of water	593,907	593,907	-	593,907
Cost of garbage services	-	-	169,099	(169,099)
Contract, Salaries and related expenses	338,437	338,437	411,929	(73,492)
Municipal Light & Power System	1,285,296	1,285,296	863,205	422,091
Wastewater expenses	94,460	94,460	-	94,460
Other services and charges	-	-	100,811	(100,811)
Depreciation/Capital outlay	-	-	242,331	(242,331)
Repairs, Materials and Supplies	-	-	497,666	(497,666)
Total Operating Expenses	2,312,100	2,312,100	2,285,041	27,059
Operating Income	202,149	202,149	379,360	(177,211)
Grant income	-	-	160,750	160,750
Interest income	-	-	-	-
Interest expense/Debt service	-	-	(32,430)	(32,430)
Total nonoperating revenues (expenses)	-	-	128,320	128,320
Excess (Deficiency) of Revenues				
Over Expenditures:	202,149	202,149	507,680	305,531
Other Financing Sources (Uses):				
Loan Repayment	-	-	-	-
Transfers in/out	-	-	260,738	260,738
Total Other Financing Sources (Uses)	-	-	260,738	260,738
Net Change in Fund Balance	202,149	202,149	768,418	566,269
Fund Balances - beginning of year	553,294	553,294	553,294	
Prior period adjustment			-	
Fund Balances - end of year	755,443	755,443	1,321,712	566,269

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

CITY OF BARTLETT, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE BUDGET TO ACTUAL – GENERAL FUND
For the Year Ended September 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget
<u>Revenues</u>				
Ad valorem tax	843,668	843,668	896,332	52,664
Sales tax	155,950	155,950	139,723	(16,227)
Franchise fees	10,000	10,000	19,068	9,068
Fine and forfeitures	108,500	108,500	37,117	(71,383)
Miscellaneous income	-	-	31,209	31,209
Licenses and permits	40,300	40,300	90,221	49,921
Cemetery revenue	2,500	2,500	-	(2,500)
Interest income	-	-	206	206
Grant & donations income	10	10	108,478	108,468
Rental fees	-	-	-	-
Pool revenue	-	-	-	-
Library revenues	-	-	-	-
Total Revenue	1,160,928	1,160,928	1,322,354	161,426
<u>Expenditures</u>				
Current:				
General government	308,167	308,167	279,817	28,350
Public Safety	436,034	436,034	352,035	83,999
Court Expenses	222,346	222,346	38,203	184,143
Public Works	64,458	64,458	298,849	(234,391)
Cultural & Recreation	21,600	21,600	88,874	(67,274)
Debt Service:				
Principal	124,063	124,063	6,000	118,063
Interest and fiscal charges	7,463	7,463	936	6,527
Capital Outlay:	-	-	30,421	(30,421)
Total Expenditures	1,184,131	1,184,131	1,095,135	88,996
Excess (Deficiency) of Revenues				
Over Expenditures:	(23,203)	(23,203)	227,219	250,422
Other Financing Sources (Uses):				
Loan Proceeds			-	
Transfers in	375,475	375,475	(260,738)	(636,213)
Transfers out	(182,750)	(182,750)	-	(182,750)
Total Other Financing Sources (Uses)	192,725	192,725	(260,738)	(636,213)
Net Change in Fund Balance	169,522	169,522	(33,519)	(385,791)
Fund Balances - beginning of year	(398,602)	(398,602)	(398,602)	
Fund Balances - end of year	(229,080)	(229,080)	(432,121)	(385,791)

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

City of Bartlett

Changes in Net Pension Liability and Related Ratios

Last ten years (will ultimately be displayed)

A. Total pension liability	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Service Cost	\$ 88,003	91,795	85,020	81,795	81,178	88,767	91,876	129,726	129,726
2. Interest (on the Total Pension	56,009	64,479	60,632	71,210	76,900	84,263	86,181	111,961	111,961
3. Changes of benefit terms	-	-	-	-	-	-	-	-	-
4. Difference between expected	13,000	(152,675)	38,744	(31,009)	5,759	(97,046)	(2,809)	71,013	71,013
5. Changes of assumptions	-	17,527	-	-	-	6,185	-	-	-
6. Benefit payments, including refund	(23,956)	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)	(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	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	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	1,889,535
B. Plan fiduciary net position									
1. Contributions - employer	\$ 27,889	33,748	39,950	38,394	36,385	42,299	49,151	64,481	64,481
2. Contributions - employee	51,701	45,508	39,809	38,858	35,671	38,238	42,062	65,690	65,690
3. Net investment income	47,834	1,384	65,096	149,900	(38,515)	195,855	112,128	(140,822)	(140,822)
4. Benefit payments, including refund	(23,956)	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)	(33,958)
5. Administrative Expense	(499)	(844)	(738)	(778)	(744)	(1,106)	(725)	(1,216)	(1,216)
6. Other	(41)	(42)	(40)	(40)	(39)	(32)	(28)	1,451	1,451
7. Net change in plan fiduciary	102,928	\$ 27,892	114,723	203,530	(19,220)	210,148	157,062	(44,374)	(44,374)
8. Plan fiduciary net position -	836,164	939,092	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,924,696	1,924,696
9. Plan fiduciary net position	939,092	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,633,227	1,880,322	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	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%	99.51%
E. Covered-employee payroll	738,590	650,109	568,696	550,811	509,591	546,261	600,890	860,251	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%	1.07%

City of Bartlett

Schedule of Contributions

Last 10 Fiscal Years (will ultimately be displayed)

30-Sep-24

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actually Determined Contributions in relation to the actuarially determined contributions.	79,590	79,256	79,759	77,252	72,056	80,537	91,213	130,171	130,171	120,332
	<u>79,590</u>	<u>79,256</u>	<u>79,759</u>	<u>77,252</u>	<u>72,056</u>	<u>80,537</u>	<u>91,213</u>	<u>130,171</u>	<u>130,171</u>	<u>120,332</u>
	-	-	-	-	-	-	-	-	-	-
Contribution deficiency	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	738,590	650,109	568,696	550,811	509,591	546,261	600,890	860,251	860,251	837,344
Contributions as a % of covered employee payroll	10.78%	12.19%	14.02%	14.03%	14.14%	14.74%	15.18%	15.13%	15.13%	15.13%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

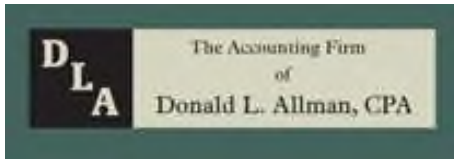
Notes

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 with 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.

COMPLIANCE AND INTERNAL CONTROL SECTION



Donald L. Allman, CPA, PC
205 E. University Ave, Ste. 165
Georgetown, Texas 78626

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, 2024, 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 21, 2025.

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 2024-1, 2024-2, to be material weaknesses.

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 2024-1, 2024-2.

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 21, 2025

CITY OF BARTLETT
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

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

Noncompliance material to financial Statements noted? X Yes No

B. Financial Statement Findings

2023-1 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 inaccurate due to accounting errors by the previous administration for the fiscal year ended September 30, 2024. The current administration hired a CPA as Municipal Treasurer to correct the accounting records going forward.

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 inaccurate and contained accounting errors.

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 and Municipal Treasurer will ensure the most accurate accounting information is used to prepare internal financial statements.

CITY OF BARTLETT
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

2023-2 The September 30, 2024 audit was not filed within 180 days after year end.

Condition: The September 30, 2024 audit was filed late due to accounting errors made by the previous administration and personnel changes during the year.

Criteria: Internal control procedures should be in place to assure that financial statement audit is filed timely within 180 days after year end.

Effect: Late filing of the audit report could cause the City of Bartlett to miss grant and loan opportunities.

Cause: Personnel turnover and errors by the previous administration.

Recommendation: The City of Bartlett needs to ensure the audit is filed on time and keeps accurate internal accounting information.

City's response: This has been rectified and the City of Bartlett has hired a new City Administrator and a CPA as the Municipal Treasurer and accurate accounting information is being kept monthly.

CITY OF BARTLETT
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

2023-1 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, 2023. The current administration had to recreate the balance sheet and income statement information from the bank statements.

Response: The City of Bartlett did make substantial improvements in their accounting system with their new City Administrator who began in August of 2023. Expenditures for the City were about 95% accurate, but Revenues for the City of Bartlett were mostly unrecorded.

The City of Bartlett will ensure all revenues and expenditures are recorded in their accounting system so the most accurate financial information is available for budgeting and day to day operating decisions.

2023-2 Form 941 payroll tax reports were filed for fiscal year 2023 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 2023. 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.

Response: The City of Bartlett did start making payroll tax deposits in August of 2023 under the direction of their new City Administrator. The City of Bartlett is currently working with the IRS to pay off their payroll tax liability. The total liability currently is \$438,569

CITY OF BARTLETT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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 the audit is filed timely within 180 days after fiscal year end.

ALG-CL-5.2: Communication with Those Charged with Governance at the Conclusion of the Audit

Donald L. Allman, CPA, PC 160 Owen Pass Liberty Hill TX 78642

August 21, 2025

To the Mayor and City Council Members

City of Bartlett, 140 W. Clark Street Bartlett TX 76511

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bartlett for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 21, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Bartlett are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the City of Bartlett during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

No management estimates present.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was:

No sensitive financial statement disclosures noted.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 21, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

This information is intended solely for the information and use of the Mayor and City Council members and management of the City of Bartlett and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Donald L. Allman CPA PC

ALG-CL-3.1: Management Representation Letter

July 14, 2025

Donald L. Allman, CPA, PC 160 Owen Pass Liberty Hill TX 78642

This representation letter is provided in connection with your audit(s) of the financial statements of the City of Bartlett, which comprise 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 as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 12, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 17, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- 10) Guarantees, whether written or oral, under which the City of Bartlett is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the City of Bartlett from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the City of Bartlett or summaries of actions of recent meetings for which minutes have not yet been prepared.

- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].

- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) We have no knowledge of any fraud or suspected fraud that affects the [Describe governmental unit, e.g., city, county, school district, etc.] and involves

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City of Bartlett's financial statements communicated by employees, former employees, regulators, or others.

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- 18) We have disclosed to you the names of the City of Bartlett's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 22) The City of Bartlett has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 24) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#).

- 25) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#).

ALG-CL-3.1

(Continued)

- 26) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#).
- 27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures [and schedule of expenditures of federal awards].
- 30) The City of Bartlett has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The City of Bartlett has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 34) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the City of Bartlett's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource

classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to the [Identify supplementary information on which an in-relation-to opinion is issued (e.g., combining statements, individual fund statements).]:
- a) We acknowledge our responsibility for presenting the combining financial statements in accordance with accounting principles generally accepted in the United States of America, and we believe the combining financial statements, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining financial statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the combining financial statements is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 48) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 - f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
 - g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and [have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards].
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w) We have charged costs to federal awards in accordance with applicable cost principles.
- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature: _____
Title: _____

Signature: _____
Title: _____

**ALG-CL-2.1: Request for Legal Representation—
Lawyer Is Requested to Provide Information**



August 21, 2025

Sara Kerr
4201 W. Parmer Ln
Austin, TX 78727

Our auditors, Donald L. Allman, CPA, PC, are conducting an audit of our financial statements at September 30, 2024 and for the year then ended. This letter will serve as our consent for you to furnish to our auditors all the information requested herein. Accordingly, please provide to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of The City of Bartlett in the form of legal consultation or representation.

Pending or Threatened Litigation, Claims, and Assessments (excluding unasserted claims and assessments)

Please prepare a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$10,000 individually or in the aggregate. The description of each matter should include:

- 1) the nature of the litigation;
- 2) the progress of the matter to date;
- 3) how management of The City of Bartlett is responding or intends to respond to the litigation; e.g., to contest the case vigorously or to seek an out-of-court settlement; and
- 4) an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

Unasserted Claims and Assessments

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with [FASB ASC 450, Contingencies](#).

We understand that, whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of [FASB ASC 450, Contingencies](#) (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*).¹ Please specifically confirm to our auditors that our understanding is correct.

Response

Your response should include matters that existed as of September 30, 2024, and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply.

Please specifically identify the nature of, and reasons for, any limitations on your response.

Our auditors expect to have the audit completed by about August 25, 2025. They would appreciate receiving your reply by that date with a specified effective date no earlier than August 22, 2025 . You may also be requested to provide updates to your written response at a later date. We authorize you to respond to a request for updates made directly from our auditors in connection with the audit of our financial statements as of September 30, 2024 and for the year then ended. We appreciate your timely response to such requests.

Other Matters

Please also indicate the amount we were indebted to you for services and expenses (billed or unbilled) on September 30, 2024.

Very truly yours,

Adrian Flores, City Administrator
City of Bartlett

Practical Considerations



Chad Mees, Mayor
Vickie Cooper, Mayor Pro-Tempore
Gayle Jones, Council Member
Jackie Ivicic, Council Member
Jesse Luna, Council Member
Tom Zimmer, Council Member

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.

Potential Notice of Quorum

The Planning and Zoning Commission may be present at this meeting.

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 Friday, August 22nd, 2025, at or before 6:00 P.M.

 8-22-25

Posted by /s/ Brenda Kelley – City Clerk

PROPOSED FISCAL YEAR (FY) 2025-2026 BUDGET

City of Bartlett, Texas

Chad Mees, Mayor
Vickie Cooper, Mayor Pro-Tempore
Gayle Jones, Council Member
Jackie Ivicic, Council Member
Jesse Luna, Council Member
Thomas Zimmer, Council Member

This budget will raise more total property taxes than last year's budget by **\$61,511.86** or **7.49%**, and of that amount **\$61,511.86** is tax revenue to be raised from new property added to the tax roll this year.

Tax Rate	Proposed FY 2026	Adopted FY 2025	Adopted FY 2024
Property Tax Rate	0.6594 / \$100	0.7163 / \$100	0.7500 / \$100
No New Revenue Tax Rate	0.6594 / \$100	0.7163 / \$100	0.5033 / \$100
Revenue Maintenance & Operations (M&O) Tax Rate	0.5818 / \$100	0.6323 / \$100	0.6397 / \$100
Voter Approval Tax Rate	0.9319 / \$100	0.7855 / \$100	0.5215 / \$100
Interest & Sinking (I&S) Tax Rate	0.0776	0.1532 / \$100	0.1103 / \$100

Fiscal Year 2025-2026 Summary	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
GF & UF Revenue	4,090,541.78	4,679,258.20	(588,716.42)	-12.58%	3,667,317.93	78.37%	3,993,558.99
GF & UF Expense	3,943,705.17	4,211,174.10	(267,468.93)	-6.35%	3,665,575.83	176.09%	3,770,661.96
HOT Fund Net Balance	-	1,817.59	-	0.00%		-181759.00%	1,475.96
Combined Net	146,836.61	468,084.10	(321,247.49)	-68.63%	1,742.10	0.37%	222,897.03
01 - General Fund (GF) Department Revenue							
Revenue Summary							
00-Non-Departmental	-	606,701.00	(606,701.00)		106,121.32	17.49%	29,632.71
11-Administration	1,054,558.83	1,913,906.48	(859,347.65)	-44.90%	1,084,224.05	56.65%	1,154,763.23
12-Municipal Court	8,215.00	6,763.00	1,452.00	21.47%	37,217.98	550.32%	37,117.36
13-Police	-	-	-		50.00		-
15-Parks and Recreation	4,600.00	2,100.00	2,500.00	119.05%	4,337.30	206.54%	2,362.36
20-Cemetery	2,675.00	2,600.00	75.00	2.88%	2,675.00	102.88%	5,800.00
Total Revenue	1,070,048.83	2,532,070.48	(1,462,021.65)	-57.74%	1,234,625.65	48.76%	1,229,675.66
Expense Summary							
00-Non-Departmental	-	-	-		-	0.00%	-
11-Administration	698,162.01	668,683.06	29,478.95	4.41%	376,569.61	56.32%	659,908.35
12-Municipal Court	24,345.00	24,854.00	(509.00)	-2.05%	25,918.13	104.28%	17,830.65
13-Police	701,097.34	563,784.86	137,312.48	24.36%	317,183.87	56.26%	308,334.61
14-Fire	50,000.00	48,600.00	1,400.00	2.88%	33,158.10	68.23%	54,121.52
15-Parks and Recreation	36,459.70	26,895.00	9,564.70	35.56%	225,538.73	838.59%	144,568.25
16-Public Works	-	7,900.00	(7,900.00)		1,000.50	12.66%	-
17-Streets	-	20,500.00	(20,500.00)		18,241.66	88.98%	12,785.64
18-Library	42,448.29	6,500.00	35,948.29	553.05%	31,684.65	487.46%	68,209.86
20-Cemetery	22,675.00	18,150.00	4,525.00	24.93%	16,222.87	89.38%	18,680.80
70-Electric	-	246,420.65	(246,420.65)		-	0.00%	3,384.98
80-Water	-	572,279.00	(572,279.00)		271,183.28	47.39%	93,473.75
81-Sewer	-	-	-		154,866.02		149,974.57
Total Expenditure	1,575,187.34	2,204,566.57	(629,379.23)	-28.55%	1,471,567.42	66.75%	1,531,272.98
General Fund (GF) Summary							
Total Revenue	1,070,048.83	2,532,070.48	(1,462,021.65)	-57.74%	1,234,625.65	48.76%	1,229,675.66
Total Expenditure	1,575,187.34	2,204,566.57	(629,379.23)	-28.55%	1,471,567.42	66.75%	1,531,272.98
General Fund Net Balance	(505,138.51)	327,503.91	(832,642.42)	-254.24%	(236,941.77)	-72.35%	(301,597.32)
02 - Utilities Fund (UT) Department Revenue							
Revenue Summary							
00-Misc.	3,000.00	3,000.00	-	0.00%	197,632.63	6587.75%	173,884.85
70-Electric	1,479,992.95	1,541,659.31	(61,666.36)	-4.00%	1,219,957.08	79.13%	1,441,548.93
80-Water	806,000.00	881,127.41	(75,127.41)	-8.53%	518,089.92	58.80%	577,874.37
81-Sewer	466,500.00	312,364.89	154,135.11	49.34%	285,504.56	91.40%	309,408.19
84-Garbage	265,000.00	268,172.01	(3,172.01)	-1.18%	211,508.09	78.87%	261,166.99
Total Revenue	3,020,492.95	3,006,323.62	14,169.33	0.47%	2,432,692.28	80.92%	2,763,883.33
Expense Summary							
00-Misc.	-	896,240.00	(896,240.00)		151.28	0.02%	-
34-Utility Billing	62,316.14	-	62,316.14		9,951.17		-
70-Electric	1,205,039.83	1,129,157.00	75,882.83	6.72%	960,485.48	85.06%	1,202,235.24
80-Water	745,661.86	584,573.65	161,088.21	27.56%	906,930.85	155.14%	868,054.31
81-Sewer	185,500.01	228,000.00	(42,499.99)	-18.64%	187,249.60	82.13%	275,042.16
84-Garbage	170,000.00	142,530.00	27,470.00	19.27%	129,240.03	90.68%	169,099.43
Total Expense	2,368,517.84	2,980,500.65	(611,982.81)	-20.53%	2,194,008.41	73.61%	2,239,388.98
Utility Fund (UF) Summary							
Total Revenue	3,020,492.95	2,147,187.72	873,305.23	40.67%	2,432,692.28	113.30%	2,763,883.33
Total Expense	2,368,517.84	2,006,607.53	361,910.31	18.04%	2,194,008.41	109.34%	2,239,388.98
Net Utility Fund	651,975.11	140,580.19	511,394.92	363.77%	238,683.87	169.78%	215,086.16
04 - Hotel Occupancy Tax HOT Fund							
Revenue Summary							
60-Special Revenue	-	1,817.59		0.00%		-181759.00%	1,475.96
Revenue Totals	-	1,817.59		0.00%		-181759.00%	1,475.96
HOT Fund Net Balance	-	1,817.59	-	0.00%		-181759.00%	1,475.96

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
Revenue Summary							
00-Non-Departmental	-	606,701.00	(606,701.00)		106,121.32	17.49%	29,632.71
11-Administration	1,054,558.83	1,913,906.48	(859,347.65)	-44.90%	1,084,224.05	56.65%	1,154,763.23
12-Municipal Court	8,215.00	6,763.00	1,452.00	21.47%	37,217.98	550.32%	37,117.36
13-Police	-	-	-		50.00		-
15-Parks and Recreation	4,600.00	2,100.00	2,500.00	119.05%	4,347.50	207.02%	2,362.36
20-Cemetery	2,675.00	2,600.00	75.00	2.88%	2,675.00	102.88%	5,800.00
Total Revenue	1,070,048.83	2,532,070.48	(1,462,021.65)	-57.74%	1,234,635.85	48.76%	1,229,675.66
Expenditure Summary							
11-Administration	698,162.01	668,683.06	29,478.95	4.41%	376,569.61	56.32%	659,908.35
12-Municipal Court	24,345.00	24,854.00	(509.00)	-2.05%	25,918.13	104.28%	17,830.65
13-Police	726,597.34	563,784.86	162,812.48	28.88%	317,183.87	56.26%	308,334.61
14-Fire	50,000.00	48,600.00	1,400.00	2.88%	33,158.10	68.23%	54,121.52
15-Parks and Recreation	36,459.70	26,895.00	9,564.70	35.56%	225,538.73	838.59%	144,568.25
16-Public Works	-	7,900.00	(7,900.00)		1,000.50	12.66%	-
17-Streets	-	20,500.00	(20,500.00)		18,241.66	88.98%	12,785.64
18-Library	42,448.29	6,500.00	35,948.29	553.05%	31,684.65	487.46%	68,209.86
20-Cemetery	22,675.00	18,150.00	4,525.00	24.93%	16,222.87	89.38%	18,680.80
70-Electric	-	246,420.65	(246,420.65)		-	0.00%	3,384.98
80-Water	-	572,279.00	(572,279.00)		271,183.28	47.39%	93,473.75
81-Sewer	-	-	-		154,866.02		149,974.57
Total Expenditure	1,600,687.34	2,204,566.57	(603,879.23)	-27.39%	1,471,567.42	66.75%	1,531,272.98
General Fund (GF) Summary							
Total Revenue	1,070,048.83	2,532,070.48	(1,462,021.65)	-57.74%	1,234,635.85	48.76%	1,229,675.66
Total Expenditure	1,600,687.34	2,204,566.57	(603,879.23)	-27.39%	1,471,567.42	66.75%	1,531,272.98
General Fund Net Balance	(530,638.51)	327,503.91	(858,142.42)	-262.03%	(236,931.57)	-72.34%	(301,597.32)

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
00-Non-Departmental							
01-General Fund - Revenue							
00-6115 Pet Registration	-	-			158.00		61.00
Total License & Permits	-	-	-		158.00		61.00
00-6801 Miscellaneous Revenue	-	154,970.00	(154,970.00)		17,408.91	11.23%	132.00
00-6900 Payroll Reimbursement	-	451,731.00	(451,731.00)		-	0.00%	-
00-6901 Insurance Reimbursement	-	-			88,554.41		29,439.71
Total Miscellaneous	-	606,701.00	(606,701.00)		105,963.32	17.47%	29,571.71
Total Non-Departmental	-	606,701.00	(606,701.00)		106,121.32	17.49%	29,632.71

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Fiscal Year 2025-2026 Summary

01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
11-Administration							
01-General Fund - Revenue							
11-6003 I&S Property Tax	103,851.29	101,351.48	2,499.81	2.47%	116,111.91	114.56%	133,351.95
11-6005 M&O Property Tax	778,617.05	719,605.00	59,012.05	8.20%	750,824.38	104.34%	661,293.36
Total Property Tax	882,468.34	820,956.48	61,511.86	7.49%	866,936.29	105.60%	794,645.31
11-6020 Film Revenue		-	-		28,008.64		-
11-6113 Franchise Fees		15,000.00	(15,000.00)		21,611.67	144.08%	19,067.63
Total Business & Franchise	-	15,000.00	(15,000.00)		49,620.31	330.80%	19,067.63
11-6021 Sales Tax	140,000.00	141,550.00	(1,550.00)	-1.10%	135,576.95	95.78%	250,794.57
11-6050 BMDD Sales Tax	-	14,400.00	(14,400.00)		-	0.00%	-
Total Sales Tax	140,000.00	155,950.00	(15,950.00)	-10.23%	135,576.95	86.94%	250,794.57
11-6101 Building Permits	31,240.13	25,000.00	6,240.13	24.96%	31,240.13	124.96%	52,932.50
11-6112 Manf. Home Permits	-	7,000.00	(7,000.00)		0.01	0.00%	7,690.00
Total License & Permits	31,240.13	32,000.00	(759.87)	-2.37%	31,240.14	97.63%	60,622.50
11-6501 Interest Income	295.71	-	295.71		295.71		34.79
11-6801 Miscellaneous- Copies & Faxes	554.65	-	554.65		554.65		29,598.43
11-6990 Transfers Between Funds	-	890,000.00	(890,000.00)		-	0.00%	-
Total Miscellaneous	850.36	890,000.00	(889,149.64)	-99.90%	850.36	0.10%	29,633.22
Total Administration	1,054,558.83	1,913,906.48	(859,347.65)	-44.90%	1,084,224.05	56.65%	1,154,763.23

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
12-Municipal Court							
01-General Fund - Revenue							
12-6301 Court Fines Revenue	-	-	-		28,842.90		28,283.07
12-6302 Minicipal Court Building Security Fund	900.00	-	900.00		981.68		878.71
12-6303 Municipal Court Service Fee Retained	5,300.00	4,500.00	800.00	17.78%	5,687.45	126.39%	5,470.22
12-6304 Municipal Technology Fund	800.00	650.00	150.00	23.08%	825.59	127.01%	752.02
12-6305 Municipal Jury Funds	15.00	15.00		0.00%	17.95	119.67%	14.11
12-6306 Local Truancy Prevention and Diversion Fund	450.00	448.00	2.00	0.45%	73.77	16.47%	471.82
12-6307 Time Payment Reimbursement Fee	-	-			30.00		30.00
12-6308 Omnibase Reimbursement Fee	-	400.00	(400.00)		10.00	2.50%	464.00
12-6351 Court Costs Collected	750.00	750.00		0.00%	748.64	99.82%	753.41
Total Fines and Forfeitures	8,215.00	6,763.00	1,452.00	21.47%	37,217.98	550.32%	37,117.36
12-6309 Consolidated Security and Technology Fund	-	-	-		61.64		-
Total Not Categorized	-	-	-		-		-
Total Municipal Court	8,215.00	6,763.00	1,452.00	21.47%	37,217.98	550.32%	37,117.36

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance

13-Police							
01-General Fund - Revenue							
Donations			-		-		
13-6851 Donations - Blue Santa	-	-	-		50.00		-
Total Donations	-	-	-		-		-
Total Police	-	-	-		50.00		-

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Fiscal Year 2025-2026 Summary

01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
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15-Parks and Recreation

01-General Fund - Revenue							
Rents			-		-		
15-6701 Gate & Rental	3,000.00	1,600.00	1,400.00	87.50%	2,747.50	171.72%	1,600.00
15-6872 Land Lease	500.00	500.00	-	0.00%	500.00	100.00%	500.00
Total Rents	3,500.00	2,100.00	1,400.00	66.67%	3,247.50	154.64%	2,100.00
Miscellaneous							
15-6702 Concession	1,100.00	-	1,100.00		1,089.80		262.36
Total Miscellaneous	1,100.00	-	1,100.00		1,100.00		262.36
Total Parks and Recreation	4,600.00	2,100.00	2,500.00	119.05%	4,347.50	207.02%	2,362.36

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
20-Baseball Complex							
01-General Fund - Revenue							
Miscellaneous					-		
20-6741 Cemetery Revenue	2,600.00	2,600.00	-	0.00%	2,675.00	102.88%	5,800.00
Total Miscellaneous	2,675.00	2,600.00	75.00	2.88%	75.00	2.88%	5,800.00
Total Baseball Complex	2,675.00	2,600.00	75.00	2.88%	2,675.00	102.88%	5,800.00

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Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
11-Administration							
01-General Fund - Expense							
Personnel					-		
11-7011 Salaries and Wages	333,647.20	261,025.00	72,622.20	27.82%	108,846.24	41.70%	171,881.52
11-7012 Council Stipends	2,740.00	3,300.00	(560.00)	-16.97%	2,740.00	83.03%	3,025.00
11-7021 State Unemployment Taxes -SUI	151.00	260.00	(109.00)	-41.92%	151.00	58.08%	105.04
11-7031 Workers Comp	1,200.00	1,260.00	(60.00)	-4.76%	859.59	68.22%	46,249.44
11-7032 Health Insurance	44,801.00	31,915.00	12,886.00	40.38%	10,837.42	33.96%	14,673.40
11-7033 Employee Retirement	17,422.10	29,372.00	(11,949.90)	-40.68%	50,189.44	170.88%	18,841.52
11-7670 Physicals, 5P Screenings, etc.	290.00	100.00	190.00	190.00%	290.00	290.00%	65.00
11-8507 Employee Relations and Appreciation	5,690.00	-	5,690.00		5,690.00		5,226.02
11-9201 Training and Education	3,730.00	4,000.00	(270.00)	-6.75%	3,730.00	93.25%	3,102.50
Total Personnel	409,671.30	331,232.00	78,439.30	23.68%	183,333.69	55.35%	263,169.44
Not Categorized					-		
11-7020 I&S Debt	(17,733.30)	-	(17,733.30)		(17,733.30)		119,877.88
Total Not Categorized	(17,733.30)	-	(17,733.30)		(17,733.30)		119,877.88
Other Sources					-		
11-7022 Federal Payroll Taxes - FICA	25,524.01	19,968.00	5,556.01	27.82%	8,326.69	41.70%	13,149.02
11-7210 CAD Entity Fees	-	3,500.00	(3,500.00)		-	0.00%	-
Total Other Sources	25,524.01	23,468.00	2,056.01	8.76%	8,326.69	35.48%	13,149.02
Miscellaneous					-		
11-7111 Advertising and Legal Notices	5,000.00	7,500.00	(2,500.00)	-33.33%	3,299.40	43.99%	6,718.54
11-7951 Dues and Membership Fees	3,000.00	3,000.00	-	0.00%	2,525.85	84.20%	3,909.25
11-8001 Cost of Elections	7,000.00	7,000.00	-	0.00%	-	0.00%	3,850.25
11-8203 Liability Insurance - Errors and Omissions	47,000.00	-	47,000.00		46,842.56		11,529.78
11-8204 Liability Insurance - General Liability	4,000.00	4,012.00	(12.00)	-0.30%	-	0.00%	-
11-8401 Legal Expenses	50,000.00	52,000.00	(2,000.00)	-3.85%	36,473.96	70.14%	73,208.52
11-8402 Accounting Audit Expenses	20,000.00	17,000.00	3,000.00	17.65%	6,000.00	35.29%	16,000.00
11-8501 Miscellaneous Expense	1,500.00	1,500.00	-	0.00%	2,633.72	175.58%	1,469.41
11-8502 Bank Fees	-	-	-		6,504.65		-
11-8511 Memorials/Contributions/Floral Tributes	-	-	-		256.50		-
11-8701 Postage Fees & Subscriptions	15,000.00	15,000.00	-	0.00%	11,643.49	77.62%	17,343.39
Total Miscellaneous	152,500.00	107,012.00	45,488.00	42.51%	116,180.13	108.57%	134,029.14
Contractual					-		
11-7200 Appraisal District Fees	6,700.00	6,700.00	-	0.00%	5,345.75	79.79%	8,354.75
11-7652 Contract Services-Emergency	4,500.00	-	4,500.00		4,247.99		-
11-8951 Software Maintenance Agreements	93,000.00	68,000.00	25,000.00	36.76%	56,630.36	83.28%	67,120.08
Total Contractual	104,200.00	74,700.00	29,500.00	39.49%	66,224.10	88.65%	75,474.83
Utilities					-		
11-7451 Cellular Phones and Pagers	-	1,100.00	(1,100.00)		-	0.00%	964.36
11-9151 Telephone & Internet Services	9,000.00	4,000.00	5,000.00	125.00%	8,995.04	224.88%	9,539.26
Total Utilities	9,000.00	5,100.00	3,900.00	76.47%	8,995.04	176.37%	10,503.62

Debt Service				-			
11-8251 Interest Expense	-	94,171.06	(94,171.06)	-	0.00%	-	
Total Debt Service	-	94,171.06	(94,171.06)	-	0.00%	-	
Supplies			-				
11-8551 Office Supplies	7,000.00	5,000.00	2,000.00	40.00%	7,475.42	149.51%	13,431.19
Total Supplies	7,000.00	5,000.00	2,000.00	40.00%	7,475.42	149.51%	13,431.19
Repair & Maintenance			-				
11-8851 Facility Maintenance	5,000.00	25,000.00	(20,000.00)	-80.00%	1,978.91	7.92%	27,736.30
11-8953 Copier Service	2,500.00	2,500.00	-	0.00%	1,743.93	69.76%	2,079.84
11-8954 Computer Hardware & Repairs	500.00	500.00	-	0.00%	45.00	9.00%	457.09
Total Repair & Maintenance	8,000.00	28,000.00	(20,000.00)	-71.43%	3,767.84	13.46%	30,273.23
Total Administration	698,162.01	668,683.06	29,478.95	4.41%	376,569.61	56.32%	659,908.35

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Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
12-Municipal Court							
01-General Fund - Expense							
Personnel					-		
12-7004 Judge	2,400.00	2,400.00	-	0.00%	-	0.00%	461.54
12-7011 Salaries and Wages	-	-	-		5,076.94		6,000.02
12-7021 State Unemployment Taxes -SUI	45.00	-	45.00		43.89		14.78
12-7033 Employee Retirement	-	270.00	(270.00)		-	0.00%	-
12-9201 Training and Education	-	-	-		520.00		-
Total Personnel	2,445.00	2,670.00	(225.00)	-8.43%	5,640.83	211.27%	6,476.34
Other Sources					-		
12-7022 Federal Payroll Taxes - FICA	400.00	184.00	216.00	117.39%	388.52	211.15%	459.16
Total Other Sources	400.00	184.00	216.00	117.39%	388.52	211.15%	459.16
Miscellaneous					-		
12-7801 Court Costs, Fines, & Fees	20,000.00	9,500.00	10,500.00	110.53%	19,631.78	206.65%	9,567.65
12-8400 Prosecutor Expense	1,500.00	1,500.00	-	0.00%	257.00	17.13%	1,277.50
12-8401 Legal Expenses	-	500.00	(500.00)		-	0.00%	50.00
12-8701 Postage Fees & Subscriptions	-	500.00	(500.00)		-	0.00%	-
Total Miscellaneous	21,500.00	12,000.00	9,500.00	79.17%	19,888.78	165.74%	10,895.15
Contractual					-		
12-8951 Software Maintenance Agreements	-	10,000.00	(10,000.00)		-	0.00%	-
Total Contractual	-	10,000.00	(10,000.00)		-	0.00%	-
Total Municipal Court	24,345.00	24,854.00	(509.00)	-2.05%	25,918.13	104.28%	17,830.65

Fiscal Year 2025-2026 Summary

01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
13-Police							
01-General Fund - Expense							
Personnel					-		
13-7011 Salaries and Wages	461,482.40	340,964.01	120,518.39	35.35%	197,251.11	57.85%	186,343.06
13-7021 State Unemployment Taxes -SUI	243.99	200.00	43.99	22.00%	243.99	122.00%	79.41
13-7032 Health Insurance	79,231.00	53,192.00	26,039.00	48.95%	32,512.26	61.12%	27,250.60
13-7033 Employee Retirement	23,541.09	31,486.00	(7,944.91)	-25.23%	23,541.09	74.77%	19,807.72
13-7038 Department Overtime (OT)	-	4,992.85	(4,992.85)		-	0.00%	-
13-9201 Training and Education	7,000.00	9,800.00	(2,800.00)	-28.57%	1,111.18	11.34%	1,235.36
Total Personnel	571,498.48	440,634.86	130,863.62	29.70%	254,659.63	57.79%	234,716.15
Other Sources					-		
13-7022 Federal Payroll Taxes - FICA	35,303.40	26,084.00	9,219.40	35.35%	15,089.64	57.85%	14,255.29
Total Other Sources	35,303.40	26,084.00	9,219.40	35.35%	15,089.64	57.85%	14,255.29
Miscellaneous					-		
13-7120 Animal Control Officer and Related Expenses	5,000.00	1,000.00	4,000.00	400.00%	-	0.00%	780.00
13-7121 Code Enforcement Related Expenses	8,000.00	-	8,000.00		1,669.00		-
13-7160 Community Development & Support	3,000.00	3,000.00	-	0.00%	-	0.00%	3,141.02
13-7951 Dues and Membership Fees	1,000.00	1,000.00	-	0.00%	53.03	5.30%	537.00
13-8204 Liability Insurance - General Liability	-	17,316.00	(17,316.00)		-	0.00%	-
13-8501 Miscellaneous Expense	-	-	-		121.23		594.05
13-8701 Postage Fees & Subscriptions	2,000.00	500.00	1,500.00	300.00%	516.73	103.35%	1,216.24
13-9251 Travel Expense	1,000.00	-	1,000.00		686.60		-
Total Miscellaneous	20,000.00	22,816.00	(2,816.00)	-12.34%	3,046.59	13.35%	6,268.31
Capital					-		
13-7401 Capital Expenditures	43,895.45	30,000.00	13,895.45	46.32%	18,397.45	61.32%	21,882.42
Total Capital	43,895.45	30,000.00	13,895.45	46.32%	18,397.45	61.32%	21,882.42
Utilities					-		
13-7451 Cellular Phones and Pagers	4,000.00	3,600.00	400.00	11.11%	1,903.39	52.87%	3,523.45
13-9151 Telephone & Internet Services	3,000.00	4,100.00	(1,100.00)	-26.83%	-	0.00%	4,106.31
13-9352 Purchased Gas Power	2,000.00	750.00	1,250.00	166.67%	889.29	118.57%	895.14
Total Utilities	9,000.00	8,450.00	550.00	6.51%	2,792.68	33.05%	8,524.90
Supplies					-		
13-8030 Equipment Purchases	16,000.00	5,000.00	11,000.00	220.00%	-	0.00%	8,539.48
13-8551 Office Supplies	1,000.00	1,000.00	-	0.00%	975.27	97.53%	761.96
13-9101 Operating Supplies - Not Office	5,000.00	5,000.00	-	0.00%	4,634.89	92.70%	2,110.75
13-9301 Uniform Expense	5,000.00	1,200.00	3,800.00	316.67%	2,048.57	170.71%	359.40
Total Supplies	27,000.00	12,200.00	14,800.00	121.31%	7,658.73	62.78%	11,771.59
Repair & Maintenance					-		
13-8051 Equipment Maintenance	300.00	300.00	-	0.00%	-	0.00%	25.00
13-8101 Fuel & Oil	10,000.00	10,000.00	-	0.00%	9,196.88	91.97%	3,946.59
13-8851 Facility Maintenance	1,000.00	700.00	300.00	42.86%	937.23	133.89%	679.09
13-9401 Vehicle Maintenance	4,000.00	8,000.00	(4,000.00)	-50.00%	2,757.08	34.46%	971.55

Total Repair & Maintenance	15,300.00	19,000.00	(3,700.00)	-19.47%	12,891.19	67.85%	5,622.23
Contractual			-		-		
13-8951 Software Maintenance Agreements	4,600.00	4,600.00	-	0.00%	2,647.96	57.56%	5,293.72
Total Contractual	4,600.00	4,600.00	-	0.00%	2,647.96	57.56%	5,293.72
Total Police	726,597.34	563,784.86	162,812.48	28.88%	317,183.87	56.26%	308,334.61

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(Proposed)

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
14-Fire							
01-General Fund - Expense							
Utilities					-		
14-7451 Cellular Phones & Pagers		600.00	(600.00)		1,706.55	284.43%	614.78
14-9151 Telephone & Internet Services	-	1,800.00	(1,800.00)		-	0.00%	1,522.91
Total Utilities	-	2,400.00	(2,400.00)		1,706.55	71.11%	2,137.69
Repair & Maintenance					-		
14-7657 Fire Hydrant Inspections		3,000.00	(3,000.00)		1,850.00	61.67%	-
14-8051 Equipment Maintenance		10,000.00	(10,000.00)		3,537.72	35.38%	11,299.99
14-8101 Fuel & Oil		2,500.00	(2,500.00)		6,047.94	241.92%	3,528.17
14-8851 Facility Maintenance	50,000.00	200.00	49,800.00	24900.00%	292.50	146.25%	109.66
14-9401 Vehicle Maintenance		5,000.00	(5,000.00)		5,426.05	108.52%	674.73
					-		
Total Repair & Maintenance	50,000.00	20,700.00	29,300.00	141.55%	17,154.21	82.87%	15,612.55
Miscellaneous					-		
14-7951 Dues and Membership Fees		1,000.00	(1,000.00)		1,006.75	100.68%	5,371.37
14-8204 Liability Insurance - General Liability	-	12,000.00	(12,000.00)		-	0.00%	-
Total Miscellaneous	-	13,000.00	(13,000.00)		1,006.75	7.74%	5,371.37
Supplies					-		
14-8451 Medical Supplies		10,000.00	(10,000.00)		9,146.29	91.46%	10,066.89
14-9101 Operating Supplies - Not Office		-	-		4,144.30		18,521.02
Total Supplies	-	10,000.00	(10,000.00)		13,290.59	132.91%	28,587.91
Personnel					-		
14-9201 Training and Education	-	2,500.00	(2,500.00)		-	0.00%	2,412.00
Total Personnel	-	2,500.00	(2,500.00)		-	0.00%	2,412.00
Total Fire	50,000.00	48,600.00	1,400.00	2.88%	33,158.10	68.23%	54,121.52

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
15-Parks and Recreation							
01-General Fund - Expense							
Personnel					-		
15-7011 Salaries and Wages	17,720.00	12,960.00	4,760.00	36.73%	137,560.04	1061.42%	102,349.84
15-7013 Pool Manager	-	5,400.00	(5,400.00)		-	0.00%	100.00
15-7021 State Unemployment Taxes - SUI	384.12	85.00	299.12	351.91%	384.12	451.91%	107.53
15-7032 Health Insurance		-	-		33,004.87		21,800.48
15-7033 Employee Retirement		-	-		4,119.88		685.67
15-7649 On-Call Compensation		-	-		2,160.00		2,920.00
15-9201 Training and Education	1,000.00	750.00	250.00	33.33%	345.00	46.00%	750.00
Total Personnel	19,104.12	19,195.00	(90.88)	-0.47%	177,573.91	925.11%	128,713.52
Other Sources			-		-		
15-7022 Federal Payroll Taxes - FICA	1,355.58	-	1,355.58		10,688.68		8,053.23
Total Other Sources	1,355.58	-	1,355.58		10,688.68		8,053.23
Supplies					-		
15-7501 Chemicals	-	2,500.00	(2,500.00)		-	0.00%	2,754.60
15-8030 Equipment Purchases	1,500.00	-	1,500.00		1,282.61		-
15-9101 Operating Supplies - Not Office	500.00	1,000.00	(500.00)	-50.00%	214.34	21.43%	942.07
Total Supplies	2,000.00	3,500.00	(1,500.00)	-42.86%	1,496.95	42.77%	3,696.67
Repair & Maintenance					-		
15-8051 Equipment Maintenance	2,000.00	500.00	1,500.00	300.00%	10,369.91	2073.98%	425.43
15-8851 Facility Maintenance	12,000.00	3,000.00	9,000.00	300.00%	25,409.28	846.98%	3,010.86
Total Repair & Maintenance	14,000.00	3,500.00	10,500.00	300.00%	35,779.19	1022.26%	3,436.29
Utilities					-		
15-9151 Telephone & Internet Services	-	700.00	(700.00)		-	0.00%	668.54
Total Utilities	-	700.00	(700.00)		-	0.00%	668.54
Total Parks and Recreation	36,459.70	26,895.00	9,564.70	35.56%	225,538.73	838.59%	144,568.25

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
16-Public Works							
01-General Fund - Expense							
Supplies					-		
16-7501 Chemicals		3,000.00	(3,000.00)		-	0.00%	-
16-9101 Operating Supplies - Not Office		500.00	(500.00)		-	0.00%	-
16-9301 Uniform Expense		3,000.00	(3,000.00)		-	0.00%	-
Total Supplies	-	6,500.00	(6,500.00)		-	0.00%	-
Repair & Maintenance					-		
16-8051 Equipment Maintenance		2,000.00	(2,000.00)		-	0.00%	-
16-8101 Fuel & Oil	-	-	-		0.50		-
Total Repair & Maintenance	-	500.00	(500.00)		0.50	0.10%	-
Utilities					-		
16-9151 Telephone & Internet Services		900.00	(900.00)		-	0.00%	-
Total Utilities	-	900.00	(900.00)		-	0.00%	-
Personnel	-				-		
16-9201 Training and Education		-	-		1,000.00		-
Total Personnel	-	-	-		1,000.00		-
Total Public Works	-	7,900.00	(7,900.00)		1,000.50	12.66%	-

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
17-Streets							
01-General Fund - Expense							
Supplies					-		
17-7501 Chemicals		-	-		1,440.00		-
17-9101 Operating Supplies - Not Office	-	-	-		46.50		-
Total Supplies	-	-	-		1,486.50		-
Repair & Maintenance							
17-8051 Equipment Maintenance		1,500.00	(1,500.00)		-	0.00%	-
17-8854 Street Repair & Maintenance		19,000.00	(19,000.00)		16,755.16	88.19%	12,785.64
Total Repair & Maintenance	-	20,500.00	(20,500.00)		-	7.25%	12,785.64
Contractual							
17-7654 Engineering Services							
Total Contractual	-	-	-		-		-
Total Repair & Maintenance	-	20,500.00	(20,500.00)		16,755.16	81.73%	12,785.64
Total Streets	-	20,500.00	(20,500.00)		18,241.66	88.98%	12,785.64

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
18-Library							
01-General Fund - Expense							
Personnel					-		
18-7011 Salaries and Wages	32,032.00	-	32,032.00		17,512.07		40,437.73
18-7021 State Unemployment Taxes -SUI		-	-		100.55		22.50
18-7032 Health Insurance		-	-		5,418.71		10,900.24
18-7033 Employee Retirement		-	-		2,115.52		4,498.05
Total Personnel	32,032.00	-	32,032.00		25,146.85		55,858.52
Other Sources					-		
18-7022 Federal Payroll Taxes - FICA	2,450.45	-	2,450.45		1,339.68		3,093.49
Total Other Sources	2,450.45	-	2,450.45		1,339.68		3,093.49
Miscellaneous					-		
18-7701 Books, Movies, Subscriptions	2,500.00	2,500.00	-	0.00%	2,726.00	109.04%	3,166.89
18-8701 Postage Fees & Subscriptions	300.00	300.00	-	0.00%	219.68	73.23%	235.00
Total Miscellaneous	2,800.00	2,800.00	-	0.00%	2,945.68	105.20%	3,401.89
Repair & Maintenance					-		
18-8051 Equipment Maintenance	200.00	200.00	-	0.00%	-	0.00%	45.00
18-8851 Facility Maintenance	60.64	700.00	(639.36)	-91.34%	539.33	77.05%	670.13
18-8953 Copier Service	60.64	600.00	(539.36)	-89.89%	694.40	115.73%	721.80
Total Repair & Maintenance	321.28	1,500.00	(1,178.72)	-78.58%	1,233.73	82.25%	1,436.93
Supplies					-		
18-8551 Office Supplies		200.00	(200.00)		29.70	14.85%	154.64
Total Supplies	-	200.00	(200.00)		29.70	14.85%	154.64
Contractual							
18-8951 Software Maintenance Agreements	2,064.18	-	2,064.18		490.00		-
Total Contractual	2,064.18	-	2,064.18		490.00		-
Utilities							
18-9151 Telephone & Internet Services	2,780.39	2,000.00	780.39	39.02%	499.01	24.95%	4,264.39
Total Utilities	2,780.39	2,000.00	780.39	39.02%	499.01	24.95%	4,264.39
Total Library	42,448.29	6,500.00	35,948.29	553.05%	31,684.65	487.46%	68,209.86

Fiscal Year 2025-2026 Summary

01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
20-Cemetery							
01-General Fund - Expense							
Contractual					-		
20-7651 Contract Services	20,000.00	15,600.00	4,400.00	28.21%	13,000.00	83.33%	20,350.00
Total Contractual	20,000.00	15,600.00	4,400.00	28.21%	13,000.00	83.33%	20,350.00
Supplies					-		
20-9101 Operating Supplies - Not Office		-			2,984.38		61.98
20-9102 Tools & Non-Capital Equipment		250.00	(250.00)		-	0.00%	251.92
Total Supplies	-	250.00	(250.00)		2,984.38	1193.75%	313.90
Utilities					-		
20-9351 Purchased Water	2,675.00	2,300.00	375.00	16.30%	238.49	10.37%	(1,983.10)
Total Utilities	2,675.00	2,300.00	375.00	16.30%	238.49	10.37%	(1,983.10)
Total Baseball Complex	22,675.00	18,150.00	4,525.00	24.93%	16,222.87	89.38%	18,680.80

Fiscal Year 2025-2026 Summary							
01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
70-Electric							
01-General Fund - Expense							
70-7011 Salaries and Wages		174,465.00	(174,465.00)		-	0.00%	2,118.38
70-7021 State Unemployment Taxes -SUI		100.00	(100.00)		-	0.00%	5.30
70-7032 Health Insurance		31,915.00	(31,915.00)		-	0.00%	838.48
70-7033 Employee Retirement		19,632.00	(19,632.00)		-	0.00%	260.77
70-7038 Department Overtime (OT)		6,961.65	(6,961.65)		-	0.00%	-
Total Personnel	-	233,073.65	(233,073.65)		-	0.00%	3,222.93
Other Sources					-		
70-7022 Federal Payroll Taxes - FICA		13,347.00	(13,347.00)		-	0.00%	162.05
Total Other Sources	-	13,347.00	(13,347.00)		-	0.00%	162.05
Total Electric	-	246,420.65	(246,420.65)		-	0.00%	3,384.98
80-Water							
Personnel	-						
80-7009 Team Leader		-	-		63,106.39		25,816.84
80-7011 Salaries and Wages		390,106.00	(390,106.00)		128,994.52	33.07%	44,337.00
80-7021 State Unemployment Taxes -SUI		250.00	(250.00)		324.97	129.99%	45.00
80-7032 Health Insurance		85,107.00	(85,107.00)		45,812.73	53.83%	14,673.40
80-7033 Employee Retirement		43,897.00	(43,897.00)		17,977.76	40.95%	3,183.89
80-7650 Over Time		18,076.00	(18,076.00)		252.00	1.39%	47.25
80-9201 Training and Education		5,000.00	(5,000.00)		-	0.00%	-
Total Personnel	-	542,436.00	(542,436.00)		256,468.37	47.28%	88,103.38
Other Sources							
80-7022 Federal Payroll Taxes - FICA		29,843.00	(29,843.00)		14,714.91	49.31%	5,370.37
Total Other Sources	-	29,843.00	(29,843.00)		14,714.91	49.31%	5,370.37
Total Water	-	572,279.00	(572,279.00)		271,183.28	47.39%	93,473.75

Fiscal Year 2025-2026 Summary

01 - General Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
81-Sewer							
01-General Fund - Expense							
Personnel							
81-7011 Salaries and Wages		-	-		110,958.22		107,970.19
81-7021 State Unemployment Taxes -SUI		-	-		291.37		45.00
81-7032 Health Insurance		-	-		26,600.94		21,800.48
81-7033 Employee Retirement		-	-		8,527.16		11,899.17
Total Personnel	-	-	-		146,377.69		141,714.84
Other Sources							
81-7022 Federal Payroll Taxes - FICA		-	-		8,488.33		8,259.73
Total Other Sources	-	-	-		8,488.33		8,259.73
Total Sewer	-	-	-		154,866.02		149,974.57

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
Revenue Summary							
00-Misc.	3,000.00	3,000.00	-	0.00%	197,632.63	6587.75%	173,884.85
70-Electric	1,479,992.95	1,541,659.31	(61,666.36)	-4.00%	1,219,957.08	79.13%	1,441,548.93
80-Water	806,000.00	881,127.41	(75,127.41)	-8.53%	518,089.92	58.80%	577,874.37
81-Sewer	466,500.00	312,364.89	154,135.11	49.34%	285,504.56	91.40%	309,408.19
84-Garbage	265,000.00	268,172.01	(3,172.01)	-1.18%	211,508.09	78.87%	261,166.99
Total Revenue	3,020,492.95	3,006,323.62	14,169.33	0.47%	2,432,692.28	6895.96%	2,763,883.33
Expense Summary							
Total-00	-	896,240.00	(896,240.00)	0.00%	16,059.97	1.79%	580.00
Total Utility Billing	62,316.14	-	62,316.14		9,951.17		-
Total Electric	1,205,039.83	1,129,157.00	75,882.83	6.72%	960,485.48	85.06%	1,202,235.24
Total Water	853,661.86	584,573.65	269,088.21	46.03%	906,930.85	155.14%	868,054.31
Total Sewer	165,500.00	236,000.00	(70,500.00)	-29.87%	187,249.60	79.34%	275,042.16
Total Garbage	170,000.00	142,530.00	27,470.00	19.27%	129,240.03	90.68%	169,099.43
Total Expense	2,456,517.82	1,856,260.65	600,257.17	32.34%	2,006,607.53	108.10%	2,239,388.98
Utility Fund (UF) Summary							
Total Revenue	3,020,492.95	3,006,323.62	14,169.33	0.47%	2,432,692.28	80.92%	2,763,883.33
Total Expense	2,456,517.82	1,856,260.65	600,257.17	32.34%	2,006,607.53	108.10%	2,239,388.98
Net Utility Fund	563,975.13	1,150,062.97	(586,087.84)	-50.96%	426,084.75	37.05%	524,494.35

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
00-							
02-Utility Fund - Revenue							
Miscellaneous							
00-6025 Returned Check Fees	0.00	-	-		140.00		140.00
00-6404 Utility Connection - Disconnection Fees	3,000.00	3,000.00	-	0.00%	3,275.00	109.17%	2,596.86
00-6415 W/WWTP IMPRV LOAN REPAYMENT	0.00	-	-		55,188.42		71,805.49
Total Miscellaneous	3,000.00	3,000.00	-	0.00%	58,603.42	1953.45%	74,542.35
Grant Income							
00-6751 Grant Proceeds	0.00	-	-		139,029.21		99,342.50
Total Grant Income	-	-	-		139,029.21		99,342.50
Total	3,000.00	3,000.00	-	0.00%	197,632.63	6587.75%	173,884.85

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Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
70-Electric							
02-Utility Fund - Revenue							
Business & Franchise							
70-6431 Municipal Light & Power	1,479,992.95	1,541,659.31	(61,666.36)	-4.00%	1,219,957.08	79.13%	1,441,548.93
Total Business & Franchise	1,479,992.95	1,541,659.31	(61,666.36)	-4.00%	1,219,957.08	79.13%	1,441,548.93
Total Electric	1,479,992.95	1,541,659.31	(61,666.36)	-4.00%	1,219,957.08	79.13%	1,441,548.93

Budget FY 2025-26
(Proposed)

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
80-Water							
02-Utility Fund - Revenue							
Miscellaneous							
80-6401 Water	781,000.00	836,127.41	(55,127.41)	-6.59%	480,004.71	57.41%	516,522.72
80-6402 Utility Penalties	25,000.00	35,000.00	(10,000.00)	-28.57%	30,085.21	85.96%	49,351.65
80-6412 Water Tap Fees	0.00	10,000.00	(10,000.00)		8,000.00	80.00%	12,000.00
Total Miscellaneous	806,000.00	881,127.41	(75,127.41)	-8.53%	518,089.92	58.80%	577,874.37
Total Water	806,000.00	881,127.41	(75,127.41)	-8.53%	518,089.92	58.80%	577,874.37

Budget FY 2025-26
(Proposed)

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
81-Sewer							
02-Utility Fund - Revenue							
Miscellaneous							
81-6411 Wastewater	456,500.00	302,364.89	154,135.11	50.98%	279,504.56	92.44%	295,408.19
81-6412 Sewer Tap Fees	10,000.00	10,000.00	-	0.00%	6,000.00	60.00%	14,000.00
Total Miscellaneous	466,500.00	312,364.89	154,135.11	49.34%	285,504.56	91.40%	309,408.19
Total Sewer	466,500.00	312,364.89	154,135.11	49.34%	285,504.56	91.40%	309,408.19

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(Proposed)

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
84-Garbage							
02-Utility Fund - Revenue							
Miscellaneous			-				
84-6421 Garbage Revenue	265,000.00	268,172.01	(3,172.01)	-1.18%	211,508.09	78.87%	261,166.99
Total Miscellaneous	265,000.00	268,172.01	(3,172.01)	-1.18%	211,508.09	78.87%	261,166.99
Total Garbage	265,000.00	268,172.01	(3,172.01)	-1.18%	211,508.09	78.87%	261,166.99
Total Revenue	3,020,492.95	3,009,323.62	11,169.33	0.37%	2,491,295.70	82.79%	2,763,883.33

Budget FY 2025-26
(Proposed)

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
00-			-				
02-Utility Fund - Expense							
Contractual			-				
00-7651 Contract Services-Regularly Scheduled	0.00	6,000.00	(6,000.00)		0.00	0.00%	580.00
00-8505 Credit Card Fees -Paid	0.00	-	-		15,908.69		0.00
00-8952 Software Licenses	0.00	240.00	(240.00)		0.00	0.00%	0.00
Total Contractual	-	6,240.00	(6,240.00)		15,908.69	254.95%	580.00
Miscellaneous			-				
00-8501 Miscellaneous Expense	0.00	-	-		151.28		0.00
Total Miscellaneous	-	-	-		151.28		-
Transfers			-				
00-9253 Interfund Transfer Out	0.00	890,000.00	(890,000.00)		0.00	0.00%	0.00
Total Transfers	-	890,000.00	(890,000.00)		-	0.00%	-
Total	-	896,240.00	(896,240.00)	0.00%	16,059.97	1.79%	580.00

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
23-Utility Billing			-				
02-Utility Fund - Expense							
Personnel			-				
23-7011 Salaries and Wages	44,631.80	-	44,631.80		9,176.25		0.00
23-7021 State Unemployment Taxes - SUI	14,270.01	-	14,270.01		72.89		0.00
Total Personnel	58,901.81	-	58,901.81		9,249.14		-
Other Sources			-				
23-7022 Federal Payroll Taxes - FICA	3,414.33	-	3,414.33		702.03		0.00
Total Other Sources	3,414.33	-	3,414.33		702.03		-
Total Utility Billing	62,316.14	-	62,316.14		9,951.17		-

Budget FY 2025-26
(Proposed)

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
70-Electric			-				
02-Utility Fund - Expense							
Personnel			-				
70-7011 Salaries and Wages	203,803.60	-	203,803.60		141,068.38		37,192.51
70-7021 State Unemployment Taxes - SUI	0.00	-	-		190.55		39.71
70-7032 Health Insurance	33,379.00	-	33,379.00		20,689.62		6,707.84
70-7033 Employee Retirement	14,266.25	-	14,266.25		16,694.13		4,578.40
70-7040 Payroll Reimbursement	0.00	218,657.00	(218,657.00)		0.00	0.00%	0.00
70-9201 Training and Education	3,000.00	-	3,000.00		1,889.00		800.00
Total Personnel	254,448.85	218,657.00	35,791.85	16.37%	180,531.68	82.56%	49,318.46
Other Sources			-				
70-7022 Federal Payroll Taxes - FICA	15,590.98	-	15,590.98		10,791.74		2,845.25
Total Other Sources	15,590.98	-	15,590.98		10,791.74		2,845.25
Contractual			-				
70-7651 Contract Services-Regularly Scheduled	50,000.00	90,000.00	(40,000.00)	-44.44%	60,492.59	67.21%	130,384.95
70-7652 Contract Services- Emergency	50,000.00	50,000.00	-	0.00%	19,513.66	39.03%	76,553.69
70-7654 Engineering Services	10,000.00	-	10,000.00		13,175.70		118,405.70
Total Contractual	110,000.00	140,000.00	(30,000.00)	-21.43%	93,181.95	66.56%	325,344.34
Repair & Maintenance			-				
70-8101 Fuel and Oil	2,000.00	10,000.00	(8,000.00)	-80.00%	314.12	3.14%	2,302.62
70-9401 Vehicle Maintenance	10,000.00	4,000.00	6,000.00	150.00%	8,814.62	220.37%	2,006.74
70-9501 Electric Meters	3,500.00	3,500.00	-	0.00%	91,213.00	2606.09%	25,586.38
70-9503 Lines, Poles, & Transformers	5,000.00	5,000.00	-	0.00%	4,077.00	81.54%	5,733.55
Total Repair & Maintenance	20,500.00	22,500.00	(2,000.00)	-8.89%	104,418.74	464.08%	35,629.29
Miscellaneous			-				
70-8204 Liability Insurance - General Liability	0.00	25,000.00	(25,000.00)		0.00	0.00%	0.00
70-8751 Purchased Power	555,000.00	555,000.00	-	0.00%	335,918.57	60.53%	583,694.43
Total Miscellaneous	555,000.00	580,000.00	(25,000.00)	-4.31%	335,918.57	57.92%	583,694.43
Supplies			-				
70-9101 Operating Supplies - Not Office	27,000.00	45,500.00	(18,500.00)	-40.66%	21,128.97	46.44%	54,712.81
70-9102 Tools & Non-Capital Equipment	500.00	500.00	-	0.00%	0.00	0.00%	180.21
70-9301 Uniform Expense	2,000.00	2,000.00	-	0.00%	1,594.39	79.72%	184.01
Total Supplies	29,500.00	48,000.00	(18,500.00)	-38.54%	22,723.36	47.34%	55,077.03
Utilities			-				
70-9322 TCOS	220,000.00	120,000.00	100,000.00	83.33%	212,919.44	177.43%	150,326.44
Total Utilities	220,000.00	120,000.00	100,000.00	83.33%	212,919.44	177.43%	150,326.44
Total Electric	1,205,039.83	1,129,157.00	75,882.83	6.72%	960,485.48	85.06%	1,202,235.24

Fiscal Year							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
80-Water							
02-Utility Fund - Expense							
Personnel							
80-7011 Salaries and Wages	439,459.94	-	439,459.94		49,877.00		57,112.80
80-7021 State Unemployment Taxes - SUI	0.00	-	-		63.00		21.95
80-7032 Health Insurance	112,223.00	-	112,223.00		10,837.42		10,900.24
80-7040 Payroll Reimbursement	0.00	233,073.65	(233,073.65)		0.00	0.00%	0.00
80-9201 Training and Education	4,000.00	-	4,000.00		751.00		0.00
Total Personnel	555,682.94	233,073.65	322,609.29	138.42%	61,528.42	26.40%	68,034.99
Other Sources							
80-7022 Federal Payroll Taxes - FICA	33,618.69	-	33,618.69		3,849.16		4,383.01
Total Other Sources	33,618.69	-	33,618.69		3,849.16		4,383.01
Capital							
80-7401 Capital Expenditures	70,000.00	15,000.00	55,000.00	366.67%	102,027.14	680.18%	13,412.01
Total Capital	70,000.00	15,000.00	55,000.00	366.67%	102,027.14	680.18%	13,412.01
Utilities							
80-7451 Cellular Phones & Pagers	3,000.00	5,000.00	(2,000.00)	-40.00%	2,434.09	48.68%	5,692.98
80-9151 Telephone & Internet Services	0.00	1,000.00	(1,000.00)		0.00	0.00%	1,330.69
Total Utilities	3,000.00	6,000.00	(3,000.00)	-50.00%	2,434.09	40.57%	7,023.67
Supplies							
80-7501 Chemicals	0.00	14,000.00	(14,000.00)		10,954.19	78.24%	14,999.33
80-9101 Operating Supplies - Not Office	0.00	25,000.00	(25,000.00)		45,862.89	183.45%	32,190.02
80-9102 Tools & Non-Capital Equipment	5,000.00	1,500.00	3,500.00	233.33%	4,747.91	316.53%	4,944.30
80-9301 Uniform Expense	2,000.00	5,000.00	(3,000.00)	-60.00%	8,963.19	179.26%	6,987.70
Total Supplies	7,000.00	45,500.00	(38,500.00)	-84.62%	70,528.18	155.01%	59,121.35
Contractual							
80-7651 Contract Services-Regularly Scheduled	50,000.00	50,000.00	-	0.00%	13,300.00	26.60%	54,000.00
80-7652 Contract Services- Emergency	0.00	-	-		270.00		0.00
80-7654 Engineering Services	50,000.00	75,000.00	(25,000.00)	-33.33%	567,614.04	756.82%	496,298.68
80-8351 Equipment Rental	0.00	2,000.00	(2,000.00)		0.00	0.00%	1,869.78
Total Contractual	100,000.00	127,000.00	(27,000.00)	-21.26%	581,184.04	457.63%	552,168.46
Repair & Maintenance							
80-7653 Water Tank Repair and Maintenance	0.00	42,000.00	(42,000.00)		32,039.13	76.28%	52,374.73
80-8051 Equipment Maintenance	810.23	20,000.00	(19,189.77)	-95.95%	10,102.68	50.51%	15,236.23
80-8101 Fuel and Oil	25,000.00	10,000.00	15,000.00	150.00%	21,674.84	216.75%	28,268.22
80-8851 Facility Maintenance	2,550.00	2,000.00	550.00	27.50%	2,842.50	142.13%	109.70
80-9401 Vehicle Maintenance	0.00	10,000.00	(10,000.00)		3,652.94	36.53%	8,296.54
80-9502 Wells, Lines, & Meters	40,000.00	50,000.00	(10,000.00)	-20.00%	2,849.43	5.70%	41,672.99
Total Repair & Maintenance	68,360.23	134,000.00	(65,639.77)	-48.98%	73,161.52	54.60%	145,958.41
Miscellaneous							
80-7951 Dues and Membership Fees	0.00	2,000.00	(2,000.00)		2,085.00	104.25%	1,985.00
80-9251 Travel Expense	0.00	200.00	(200.00)		39.85	19.93%	46.83
80-9451 Sample Analysis	2,000.00	2,500.00	(500.00)	-20.00%	1,165.00	46.60%	1,876.00
80-9471 Water System Fees	14,000.00	14,000.00	-	0.00%	8,928.45	63.77%	14,044.58
Total Miscellaneous	16,000.00	18,700.00	(2,700.00)	-14.44%	12,218.30	65.34%	17,952.41
Debt Service							
80-8251 Interest Expense	0.00	5,300.00	(5,300.00)		0.00	0.00%	0.00
Total Debt Service	-	5,300.00	(5,300.00)		-	0.00%	-
Total Water	853,661.86	584,573.65	269,088.21	46.03%	906,930.85	155.14%	868,054.31

Fiscal Year							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
81-Sewer			-				
02-Utility Fund - Expense							
Capital			-				
81-7401 Capital Expenditures	0.00	8,000.00	(8,000.00)		18,164.20	227.05%	8,983.96
Total Capital	-	8,000.00	(8,000.00)		18,164.20	227.05%	8,983.96
Supplies			-				
81-7501 Chemicals	6,000.00	2,000.00	4,000.00	200.00%	5,671.97	283.60%	140.00
81-8030 Equipment Purchases	0.00	500.00	(500.00)		0.00	0.00%	255.85
81-9101 Operating Supplies - Not Office	25,000.00	52,000.00	(27,000.00)	-51.92%	22,232.27	42.75%	59,982.22
81-9102 Tools & Non-Capital Equipment	0.00	1,000.00	(1,000.00)		24,187.30	2418.73%	2,816.60
Total Supplies	31,000.00	55,500.00	(24,500.00)	-44.14%	52,091.54	93.86%	63,194.67
Contractual			-				
81-7651 Contract Services-Regularly Scheduled	10,000.00	100,000.00	(90,000.00)	-90.00%	3,888.74	3.89%	112,933.37
81-7652 Contract Services- Emergency	10,000.00	20,000.00	(10,000.00)	-50.00%	7,488.71	37.44%	18,798.66
81-8351 Equipment Rental	10,000.00	10,000.00	-	0.00%	14.00	0.14%	9,775.11
Total Contractual	30,000.00	130,000.00	(100,000.00)	-76.92%	11,391.45	8.76%	141,507.14
Repair & Maintenance			-				
81-8051 Equipment Maintenance	4,000.00	2,000.00	2,000.00	100.00%	3,407.53	170.38%	4,482.99
81-8101 Fuel and Oil	5,000.00	5,000.00	-	0.00%	2,896.89	57.94%	10.98
81-9401 Vehicle Maintenance	15,000.00	4,000.00	11,000.00	275.00%	12,529.87	313.25%	18,735.49
81-9502 Wells, Lines, & Meters	0.00	-	-		35,940.29		0.00
Total Repair & Maintenance	24,000.00	11,000.00	13,000.00	118.18%	54,774.58	497.95%	23,229.46
Grant Expense			-				
81-8110 Grant Funded Expenses	30,000.00	-	30,000.00		27,500.00		0.00
81-8111 Grant Programs - City's Portion	20,000.00	-	20,000.00	#DIV/0!	1,000.00		1,000.00
Total Grant Expense	50,000.00	-	50,000.00		28,500.00		1,000.00
Miscellaneous			-				
81-8601 Permit Fees	24,000.00	24,000.00	-	0.00%	17,008.75	70.87%	30,446.17
81-9451 Sample Analysis	6,500.00	6,500.00	-	0.00%	5,319.08	81.83%	6,644.76
Total Miscellaneous	30,500.00	30,500.00	-	0.00%	22,327.83	73.21%	37,090.93
Personnel			-				
81-9201 Training and Education	0.00	1,000.00	(1,000.00)		0.00	0.00%	36.00
Total Personnel	-	1,000.00	(1,000.00)		-	0.00%	36.00
Total Sewer	165,500.00	236,000.00	(70,500.00)	-29.87%	187,249.60	79.34%	275,042.16

Fiscal Year .							
02 - Utilities Fund Department Revenue	FY 2026 Budget (Proposed)	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
84-Garbage			-				
02-Utility Fund - Expense							
Contractual			-				
84-7652 Contract Services-Solid Waste Collection	170,000.00	142,530.00	27,470.00	19.27%	129,240.03	90.68%	169,099.43
Total Contractual	170,000.00	142,530.00	27,470.00	19.27%	129,240.03	90.68%	169,099.43
Total Garbage	170,000.00	142,530.00	27,470.00	19.27%	129,240.03	90.68%	169,099.43

Budget FY 2025-26
(Proposed)

Fiscal Year 2025-2026 Summary

04 - Hotel Occupancy Tax (HOT) Fund		FY 2026 Budget (Proposed)	FY 2023-2024 Budget	FY 2024-2025 Budget	FY 26 v. 25 Cash Difference	FY 26 v. FY 25 % Change	Year To Date (YTD) Revenue / Expense (83% FY25)	YTD Revenue / Expense % (83% FY25)	FY 24 End Cash Balance
Revenue Summary									
	60-Special Revenue	-	1,817.59	-	-	0.00%	(1,817.59)	0.00%	1,475.96
	Revenue Totals	-	1,817.59	-	-	0.00%	(1,817.59)	0.00%	1,475.96
	HOT Fund Net Balance	-	1,817.59	-	-	0.00%	(1,817.59)	0.00%	1,475.96

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(Proposed)