



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, April 13th, 2026
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.)

BOARDS, COMMISSIONS, & COMMITTEES PRESENTATIONS, PROCLAMATION

Fire Department –
Teinert Memorial Library –
Bartlett City Cemetery –
Parks and Recreation -

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. Receive monthly department reports:
 - a. Municipal Treasurer
 - b. City Secretary –Accounts Payables
 - c. Municipal Court
 - d. Development Services-Permits
 - e. Utility Billing
 - f. Public Works
 - g. Police Dept
 - h. City Administrators Report
2. Approve minutes from the following meeting:
 - a. 03/09/2026 – Regular Meeting
 - b. 03/23/2026 – Regular Meeting

REGULAR AGENDA: REVIEW/DISCUSS AND CONSIDER ACTION

1. Discuss, review, and take any necessary action to consider and approve the FY 2024-2025 Audit.



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EXECUTIVE SESSION

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

1. Enter into Executive Session related to the Bartlett Volunteer Fire Department Memorandum of Understanding Agreement in accordance with Texas Government Code §551.071 Consultation with City Attorney; §551.072 Deliberation regarding Real Property.
2. Enter into Executive Session related to the Development Project: §551.072 Deliberation regarding Real Property

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 Tuesday, April 7th, 2026, at or before 6:00 P.M.

 4-7-26

Posted by /s/ Brenda Kelley – City Clerk

DATE	VISITORS	NEW CARD	CHECK IN	CHECK OUT	COMPUTER LAB	PROGRAM A=Adult C=Child	Program Participants	VOL HRS	Staff/AP Hour	COMMENTS
3/1/2026										
3/2/2026	1									ESL planning
3/3/2026	7	1		1		A/A	4			6 Chess (1), Texas A&M Ag (3)
3/4/2026	3		1			C	0	3		3 Dr. Seuss Day: Water/Early Closure
3/5/2026	3									3 Water/Early Closure
3/6/2026										3
3/7/2026										
3/8/2026										
3/9/2026	7					A	4	5		Book Club
3/10/2026			1					3		3 Water/Early Closure
3/11/2026	3	1						3		6 Water/Early Closure
3/12/2026	2									6 Water/Early Closure
3/13/2026	4					A	1			Chess (1)
3/14/2026										
3/15/2026										
3/16/2026	1		1	2						
3/17/2026	9	2		14						Water/Spring Break
3/18/2026	4	2	6							Water/Spring Break
3/19/2026	1									Water/Spring Break
3/20/2026										
3/21/2026										
3/22/2026										
3/23/2026	9		1			A				Book Club (5)
3/24/2026	5	1				A/C				Chess (1), Head Start Storytime-offsite
3/25/2026	3									
3/26/2026	6	2		4						
3/27/2026										
3/28/2026	8									Reserved (meeting)
3/29/2026										
3/30/2026										
3/31/2026	11			7		A				Dominos (1)

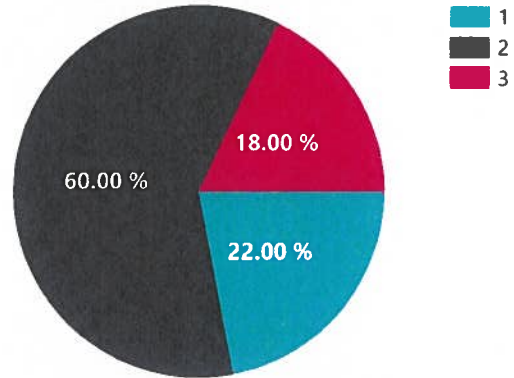
Monthly Report - BAFD

Previous Month



Event Priority	Event Count
1	11
2	30
3	9
Total	50

Event Priority



Event Priority	Response Time	Start To Add Time	Add To Disp Time	Disp To En Rte Time	En Rte To Arv Time	Arv To Close Time
1	881	85	29	238	610	2321
2	942	64	26	441	394	2118
3	864	124	22	561	469	334

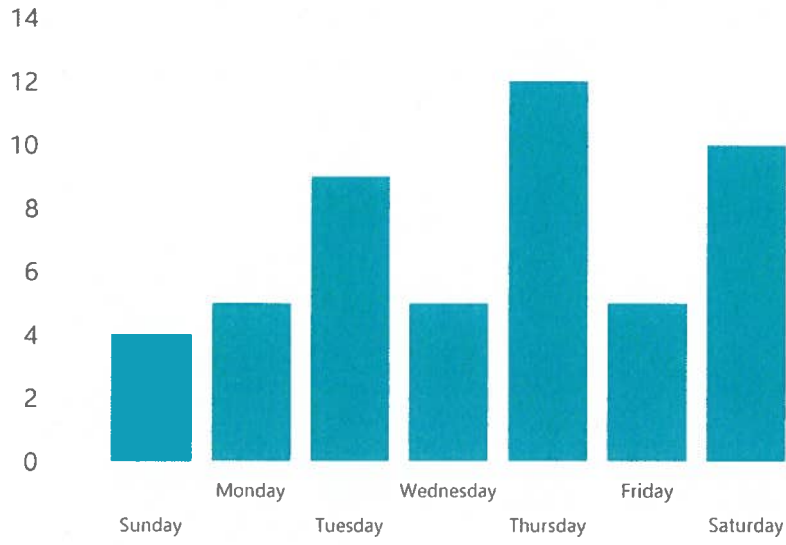
(Response times in seconds.)

Monthly Report - BAFD

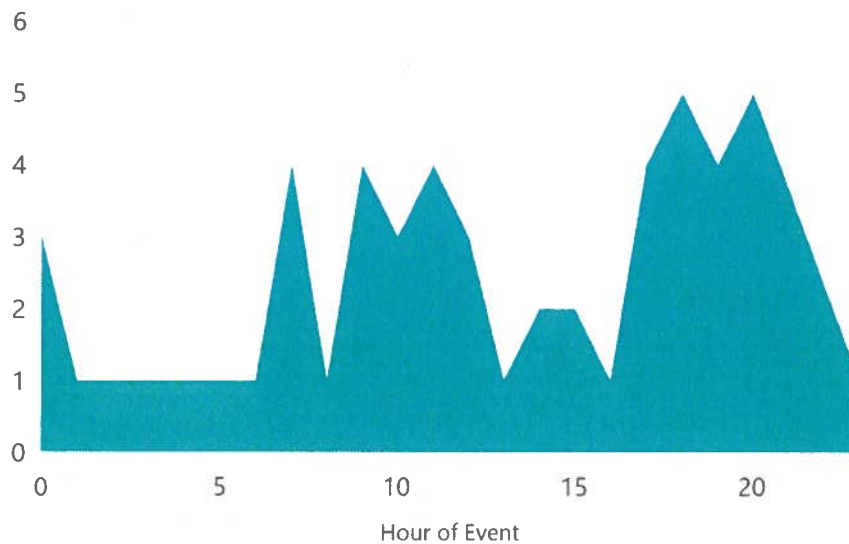
Previous Month



Event Counts by Day of Week



Event Counts by Hour of Day (24 hour)



Monthly Report - BAFD

Previous Month



Event Counts by Type

	Event Type	Event Count
ALARM		12
MUTUAL AID		7
SICK PERSON		7
TRANSFER		6
TRAFFIC/TRANSPORTATION ACCIDENTS		3
FALLS		3
CHEST PAIN (NON-TRAUMATIC)		2
OVERDOSE/POISONING		1
STILL ALARM CAR DUMPSTER ETC		1
ASSAULT/SEXUAL ASSAULT/DOMESTIC		1
HEART PROBLEMS /A.I.C.D.		1
ODOR OF OR GAS LEAK		1
UNCONSCIOUS/FAINTING (NEAR)		1
ANIMAL		1
UNKNOWN STATUS (MAN DOWN)		1
TRANSFORMER ARCING		1
BREATHING PROBLEMS		1
Total		50

Monthly Report - BAFD

Previous Month



Top 25 Event Locations

Event Location	Event Count
412 N DALTON ST BART: @WILL O BELL NURSING HOME	11
1018 ARNOLD DR BART: @BARTLETT STATE JAIL	6
229 W JACKSON ST BART	2
1305 W CLARK ST BART	1
N FM 487/CAPITAL LN MILM	1
1302 W JACKSON ST BART	1
S DALTON ST/E CLARK ST BART	1
20968 N FM 487 MILM	1
409 N DALTON ST BART: @1 STOP FOOD MART	1
412 N DALTON ST BART,15B: @WILL O BELL NURSING HOME	1
LL(30:47:48.4800,-97:25:45.1201): EST N EMMA ST/W BELL ST BART	1
736 W BELL ST BART	1
206 MAIN ST BART	1
206 N MAIN	1
412 N DALTON ST BART,41B: @WILL O BELL NURSING HOME	1
412 N DALTON ST BART,40A: @WILL O BELL NURSING HOME	1
202 N DALTON ST BART: @BARTLETT POLICE DEPARTMENT	1
CR 417 MILM	1
412 N DALTON ST BART,40B: @WILL O BELL NURSING HOME	1
412 N DALTON ST BART,216B: @WILL O BELL NURSING HOME	1
412 N DALTON ST BART,35: @WILL O BELL NURSING HOME	1
20715 GOOSENECK RD BELL: EST	1
200 NW FRONT ST BART	1
8274 STATE HIGHWAY 95 WLMN: EST	1
404 ROBINSON ST BART	1
449 N EVIE ST BART	1

Monthly Report - BAFD

Previous Month



412 N DALTON ST BART,441B: @WILL O BELL NURSING HOME	1
CO RD 382/CO RD 319	1
412 N DALTON ST BART,10A: @WILL O BELL NURSING HOME	1
406 W CLARK ST BART	1
449 N DALTON ST BART,C6	1
492 NW FRONT ST BART	1
305 W CLARK ST BART	1
1172 COUNTY RD 418	1
Total	50



City of Bartlett
Municipal Treasurer's Report
4/13/2026

	4/9/2026	3/4/2026	Change
Bank Balances			
Community Film Fund *2539	\$ 16,985.58	\$ 17,003.41	\$ (17.83)
Library Fund *0673	\$ 6,571.77	\$ 6,548.52	\$ 23.25
Utility Deposits *1799	\$ 21,129.71	\$ 21,127.10	\$ 2.61
2021 Limited Tax Notes *2206	\$ 1,017.10	\$ 1,016.97	\$ 0.13
Police Dept Seizure Account *3313	\$ 3,350.42	\$ 3,350.42	\$ -
Cemetery Account *0070	\$ 19,935.49	\$ 19,832.96	\$ 102.53
General Fund Account *0089	\$ 166,834.43	\$ 216,935.48	\$ (50,101.05)
Electric Fund *0118	\$ 2,694.16	\$ 2,693.82	\$ 0.34
Blue Santa Account *2167	\$ 1,719.92	\$ 1,719.92	\$ -
2013-2014 CDBG *2183	\$ 1.03	\$ 1.03	\$ -
2 TWDB Escrow *2458	\$ 455,560.97	\$ -	\$ 455,560.97
Bond Series 2012 Interest & Sinking Fund *2474	\$ 1,000.00	\$ 1,000.00	\$ -
Hotel Occupancy Tax Account *2562	\$ 3,851.77	\$ 3,851.77	\$ -
Total Cash Balances-Cadence Bank	<u>\$ 700,652.35</u>	<u>\$ 295,081.40</u>	<u>\$ 405,570.95</u>

	4/9/2026	Next Payment	Next Payment
Debt Issues:			
\$1,375,000 General Obligation Refunding Bonds, Series 2012	\$ 225,000.00	\$ 116,374.25	Paid
\$1,000,000 Limited Tax & Revenue Notes, Series 2021	\$ 705,000.00	\$ 174,563.00	Paid
\$750,000 Tax Notes, Series 2024	\$ 750,000.00	\$ 34,220.75	Paid
\$745,000 Combo Tax & Surplus Rev Cert of Oblig., Series 2024	\$ 745,000.00	\$ 29,527.39	Paid
Public Property Finance Act Contract No.8014	\$ 500,000.00	\$ 60,240.69	Paid
Total Debt Balances	<u>\$ 2,925,000.00</u>	<u>\$ 414,926.08</u>	

Other Items:
 Audit report completed and filed with City Secretary by 03/31/2026
 All debt payments timely made

City of Bartlett Revenue And Expense Report As of March 31, 2026

01 - General Fund	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Revenue Summary							
00-Non-Departmental	455,694.97	462,090.96	0.00	(462,090.96)	0.00%	16,163.32	106,697.60
11-Administration	(319,061.27)	377,694.67	1,054,558.83	676,864.16	64.18%	877,870.73	1,126,253.85
12-Municipal Court	10,796.41	57,423.22	8,215.00	(49,208.22)	(599.00%)	24,523.38	42,633.17
13-Police	0.00	100.00	0.00	(100.00)	0.00%	50.00	50.00
15-Parks and Recreation	0.00	500.00	4,600.00	4,100.00	89.13%	500.00	4,576.30
18-Library	100.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
20-Baseball Complex	100.00	950.00	2,675.00	1,725.00	64.49%	1,425.00	2,875.00
Revenue Totals	147,630.11	898,858.85	1,070,048.83	171,189.98	16.00%	920,532.43	1,283,085.92
Expense Summary							
00-Non-Departmental	0.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
11-Administration	54,535.26	420,487.84	617,060.75	196,572.91	31.86%	245,524.34	501,640.60
12-Municipal Court	593.44	3,820.34	24,465.00	20,644.66	84.38%	15,303.25	26,398.33
13-Police	41,477.87	293,000.00	639,665.72	346,665.72	54.19%	195,372.06	389,022.99
14-Fire	18,361.09	26,316.11	50,000.00	23,683.89	47.37%	22,976.01	32,874.51
15-Parks and Recreation	0.00	2,023.35	36,296.92	34,273.57	94.43%	88,411.05	205,937.36
17-Streets	735.95	4,336.51	87,738.34	83,401.83	95.06%	12,366.21	20,315.28
18-Library	3,946.83	15,553.99	42,448.30	26,894.31	63.36%	4,822.61	7,084.49
20-Baseball Complex	2,045.80	7,584.34	22,675.00	15,090.66	66.55%	9,177.49	14,300.89
80-Water	7,082.63	25,922.12	0.00	(25,922.12)	0.00%	77,784.77	230,793.05
Expense Totals	128,778.87	799,144.60	1,520,350.03	721,205.43	47.44%	671,737.79	1,428,367.50
Revenues Over(Under) Expenditures	18,851.24	99,714.25	(450,301.20)	(550,015.45)	34.45%	248,794.64	(145,281.58)

City of Bartlett

Revenue and Expense Report

As of March 31, 2026

01 - General Fund	Department	Current Month	Year To Date	Current Year	Budget Balance	% Balance	Prior Year YTD	Prior Year FY
		Expense/Rev	Expense/Rev	Budget	Remaining	Remaining	Balance	End Bal.
00-Non-Departmental								
License & Permits								
	00-6115 Pet Registration	134.00	654.65	0.00	(654.65)	0.00%	125.00	452.00
	Total License & Permits	134.00	654.65	0.00	(654.65)	0.00%	125.00	452.00
Miscellaneous								
	00-6801 Miscellaneous Revenue	0.00	4,114.21	0.00	(4,114.21)	0.00%	16,038.32	17,691.19
	00-6901 Insurance Reimbursement	455,560.97	457,322.10	0.00	(457,322.10)	0.00%	0.00	88,554.41
	Total Miscellaneous	455,560.97	461,436.31	0.00	(461,436.31)	0.00%	16,038.32	106,245.60
	Total Non-Departmental	455,694.97	462,090.96	0.00	(462,090.96)	0.00%	16,163.32	106,697.60
11-Administration								
Property Tax								
	11-6003 IRS Property Tax	16,016.32	87,689.00	103,851.29	16,162.29	15.56%	97,690.12	120,335.86
	11-6005 M&O Property Tax	107,280.33	641,911.46	778,617.05	136,705.59	17.56%	665,256.82	776,519.79
	Total Property Tax	123,296.65	729,600.46	882,468.34	152,867.88	17.32%	762,946.94	896,855.65
Sales Tax								
	11-6021 Sales Tax	11,225.63	79,551.84	140,000.00	60,448.16	43.18%	86,554.04	165,789.62
	Total Sales Tax	11,225.63	79,551.84	140,000.00	60,448.16	43.18%	86,554.04	165,789.62
License & Permits								
	11-6101 Building Permits	1,945.00	11,525.87	31,240.13	19,714.26	63.11%	18,802.53	36,425.13
	Total License & Permits	1,945.00	11,525.87	31,240.13	19,714.26	63.11%	18,802.53	36,425.13
Business & Franchise								
	11-6113 Franchise Fees	0.00	10,230.90	0.00	(10,230.90)	0.00%	9,479.38	26,831.07
	Total Business & Franchise	0.00	10,230.90	0.00	(10,230.90)	0.00%	9,479.38	26,831.07
Miscellaneous								
	11-6501 Interest Income	31.42	(72.34)	295.71	368.05	124.46%	233.31	363.28
	11-6801 Miscellaneous- Copies & Faxes	1.00	2,398.91	554.65	(1,844.26)	(332.51%)	(145.47)	(10.90)
	11-6990 Transfers Between Funds	(455,560.97)	(455,560.97)	0.00	455,560.97	0.00%	0.00	0.00
	Total Miscellaneous	(455,528.55)	(453,234.40)	850.36	454,084.76	53399.12%	87.84	352.38

City of Bartlett Revenue and Expense Report As of March 31, 2026

01 - General Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Donations							
11-6851 Donations	0.00	20.00	0.00	(20.00)	0.00%	0.00	0.00
Total Donations	0.00	20.00	0.00	(20.00)	0.00%	0.00	0.00
Total Administration	(319,061.27)	377,694.67	1,054,558.83	676,864.16	64.18%	877,870.73	1,126,253.85
12-Municipal Court							
Fines and Forfeitures							
12-6301 Court Fines Revenue	7,479.00	40,046.33	0.00	(40,046.33)	0.00%	18,407.90	32,973.60
12-6302 Municipal Court Building Security Fund	13.37	197.96	900.00	702.04	78.00%	678.82	1,044.17
12-6303 Municipal Court Service Fee Retained	2,559.24	13,059.15	5,300.00	(7,759.15)	(146.40%)	3,903.14	6,611.71
12-6304 Municipal Technology Fund	12.47	185.90	800.00	614.10	76.76%	572.15	886.77
12-6305 Municipal Jury Funds	7.89	35.52	15.00	(20.52)	(136.80%)	11.82	20.45
12-6306 Local Truancy Prevention and Diversion Fund	0.00	20.00	450.00	430.00	95.56%	36.91	73.77
12-6308 Omnibase Reimbursement Fee	20.80	(34.80)	0.00	34.80	0.00%	164.00	56.00
12-6351 Court Costs Collected	0.00	848.11	750.00	(98.11)	(13.08%)	748.64	748.64
Total Fines and Forfeitures	10,092.77	54,358.17	8,215.00	(46,143.17)	(561.69%)	24,523.38	42,415.11
Not Categorized							
12-6309 Consolidated Security and Technology Fund	703.64	3,065.05	0.00	(3,065.05)	0.00%	0.00	218.06
Total Not Categorized	703.64	3,065.05	0.00	(3,065.05)	0.00%	0.00	218.06
Total Municipal Court	10,796.41	57,423.22	8,215.00	(49,208.22)	(599.00%)	24,523.38	42,633.17
13-Police							
Donations							
13-6851 Donations - Blue Santa	0.00	100.00	0.00	(100.00)	0.00%	50.00	50.00
Total Donations	0.00	100.00	0.00	(100.00)	0.00%	50.00	50.00
Total Police	0.00	100.00	0.00	(100.00)	0.00%	50.00	50.00
15-Parks and Recreation							
Rents							
15-6701 Gate & Rental	0.00	0.00	3,000.00	3,000.00	100.00%	0.00	2,913.50

**City of Bartlett
Revenue and Expense Report
As of March 31, 2026**

01 - General Fund	Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
	15-6872 Land Lease	0.00	500.00	500.00	0.00	0.00%	500.00	500.00
	Total Rents	0.00	500.00	3,500.00	3,000.00	85.71%	500.00	3,413.50
	Miscellaneous							
	15-6702 Concession	0.00	0.00	1,100.00	1,100.00	100.00%	0.00	1,162.80
	Total Miscellaneous	0.00	0.00	1,100.00	1,100.00	100.00%	0.00	1,162.80
	Total Parks and Recreation	0.00	500.00	4,600.00	4,100.00	89.13%	500.00	4,576.30
	18-Library							
	Donations							
	18-6851 Donations	100.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
	Total Donations	100.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
	Total Library	100.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
	20-Baseball Complex							
	Miscellaneous							
	20-6741 Cemetery Revenue	100.00	950.00	2,675.00	1,725.00	64.49%	1,425.00	2,875.00
	Total Miscellaneous	100.00	950.00	2,675.00	1,725.00	64.49%	1,425.00	2,875.00
	Total Baseball Complex	100.00	950.00	2,675.00	1,725.00	64.49%	1,425.00	2,875.00
	Total Revenue	147,630.11	898,858.85	1,070,048.83	171,189.98	16.00%	920,532.43	1,283,085.92

City of Bartlett Revenue and Expense Report As of March 31, 2026

01 - General Fund		Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
01 - General Fund		Department Ex	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
00-Non-Departmental									
<u>Other Sources</u>									
00-7024	Past Due IRS Tax Liability		0.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
Total Other Sources			0.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
Total Non-Departmental			0.00	100.00	0.00	(100.00)	0.00%	0.00	0.00
11-Administration									
<u>Personnel</u>									
11-7011	Salaries and Wages		19,298.08	125,109.89	274,212.00	149,102.11	54.37%	60,384.66	138,348.87
11-7012	Council Stipends		275.00	1,375.00	2,740.00	1,365.00	49.82%	1,935.00	3,565.00
11-7021	State Unemployment Taxes -SUI		0.00	20.74	151.00	130.26	86.26%	151.00	158.53
11-7031	Workers Comp		0.00	0.00	1,200.00	1,200.00	100.00%	859.59	1,032.71
11-7032	Health Insurance		24,554.60	149,793.40	31,915.00	(117,878.40)	(369.35%)	6,403.93	14,778.30
11-7033	Employee Retirement		1,596.18	10,652.66	13,188.83	2,536.17	19.23%	46,516.34	69,317.06
11-7670	Physicals, 5P Screenings, etc.		0.00	139.00	290.00	151.00	52.07%	220.00	325.00
11-8507	Employee Relations and Appreciation		0.00	9,138.65	5,690.00	(3,448.65)	(60.61%)	5,690.00	5,690.00
11-9201	Training and Education		0.00	500.00	3,730.00	3,230.00	86.60%	2,230.00	3,730.00
Total Personnel			45,723.86	296,729.34	333,116.83	36,387.49	10.92%	124,390.52	236,945.47
<u>Not Categorized</u>									
11-7020	I&S Debt		0.00	0.00	(17,733.30)	(17,733.30)	100.00%	(17,731.30)	(17,731.30)
Total Not Categorized			0.00	0.00	(17,733.30)	(17,733.30)	100.00%	(17,731.30)	(17,731.30)
<u>Other Sources</u>									
11-7022	Federal Payroll Taxes - FICA		1,476.31	9,713.17	20,977.22	11,264.05	53.70%	4,619.41	10,583.63
Total Other Sources			1,476.31	9,713.17	20,977.22	11,264.05	53.70%	4,619.41	10,583.63
<u>Miscellaneous</u>									
11-7111	Advertising and Legal Notices		0.00	2,065.47	5,000.00	2,934.53	58.69%	3,299.40	3,667.90

City of Bartlett

Revenue and Expense Report

As of March 31, 2026

01 - General Fund	Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
	11-7951 Dues and Membership Fees	0.00	417.59	3,000.00	2,582.41	86.08%	1,428.85	2,525.85
	11-8001 Cost of Elections	0.00	0.00	7,000.00	7,000.00	100.00%	0.00	0.00
	11-8203 Liability Insurance - Errors and Omissions	0.00	37,991.28	47,000.00	9,008.72	19.17%	30,215.10	63,470.00
	11-8204 Liability Insurance - General Liability	0.00	0.00	4,000.00	4,000.00	100.00%	0.00	0.00
	11-8401 Legal Expenses	0.00	2,914.50	50,000.00	47,085.50	94.17%	30,460.46	57,723.04
	11-8402 Accounting Audit Expenses	0.00	0.00	20,000.00	20,000.00	100.00%	0.00	18,000.00
	11-8501 Miscellaneous Expense	0.00	36.86	1,500.00	1,463.14	97.54%	(22.76)	2,633.72
	11-8502 Bank Fees	1,497.09	5,641.99	0.00	(5,641.99)	0.00%	5,293.91	7,898.27
	11-8701 Postage Fees & Subscriptions	2,414.31	31,840.57	15,000.00	(16,840.57)	(112.27%)	6,105.90	15,160.90
	Total Miscellaneous	3,911.40	80,908.26	152,500.00	71,591.74	46.95%	76,780.86	171,079.68
	Contractual							
	11-7200 Appraisal District Fees	0.00	3,017.00	6,700.00	3,683.00	54.97%	4,131.84	7,533.75
	11-7652 Contract Services-Emergency	0.00	2,300.00	4,500.00	2,200.00	48.89%	0.00	7,391.79
	11-8951 Software Maintenance Agreements	2,844.71	21,155.69	93,000.00	71,844.31	77.25%	45,212.70	63,052.38
	Total Contractual	2,844.71	26,472.69	104,200.00	77,727.31	74.59%	49,344.54	77,977.92
	Supplies							
	11-8551 Office Supplies	0.00	2,820.69	7,000.00	4,179.31	59.70%	3,953.07	9,509.82
	Total Supplies	0.00	2,820.69	7,000.00	4,179.31	59.70%	3,953.07	9,509.82
	Repair & Maintenance							
	11-8851 Facility Maintenance	250.00	3,047.25	5,000.00	1,952.75	39.06%	1,376.13	2,196.41
	11-8953 Copier Service	0.00	0.00	2,500.00	2,500.00	100.00%	1,743.93	1,743.93
	11-8954 Computer Hardware & Repairs	50.00	50.00	500.00	450.00	90.00%	0.00	340.00
	Total Repair & Maintenance	300.00	3,097.25	8,000.00	4,902.75	61.28%	3,120.06	4,280.34
	Utilities							
	11-9151 Telephone & Internet Services	278.98	746.44	9,000.00	8,253.56	91.71%	1,047.18	8,995.04
	Total Utilities	278.98	746.44	9,000.00	8,253.56	91.71%	1,047.18	8,995.04
	Total Administration	54,535.26	420,487.84	617,060.75	196,572.91	31.86%	245,524.34	501,640.60

City of Bartlett
 Revenue and Expense Report
 As of March 31, 2026

01 - General Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
12-Municipal Court							
<u>Personnel</u>							
12-7004 Judge	0.00	0.00	2,520.00	2,520.00	100.00%	0.00	0.00
12-7011 Salaries and Wages	551.26	3,538.33	0.00	(3,538.33)	0.00%	3,000.01	6,000.02
12-7021 State Unemployment Taxes -SUI	0.00	11.27	45.00	33.73	74.96%	29.31	50.37
Total Personnel	551.26	3,549.60	2,565.00	(984.60)	(38.39%)	3,029.32	6,050.39
<u>Other Sources</u>							
12-7022 Federal Payroll Taxes - FICA	42.18	270.74	400.00	129.26	32.32%	229.58	459.16
Total Other Sources	42.18	270.74	400.00	129.26	32.32%	229.58	459.16
<u>Miscellaneous</u>							
12-7801 Court Costs, Fines, & Fees	0.00	0.00	20,000.00	20,000.00	100.00%	11,787.35	19,631.78
12-8400 Prosecutor Expense	0.00	0.00	1,500.00	1,500.00	100.00%	257.00	257.00
Total Miscellaneous	0.00	0.00	21,500.00	21,500.00	100.00%	12,044.35	19,888.78
Total Municipal Court	593.44	3,820.34	24,465.00	20,644.66	84.38%	15,303.25	26,398.33
13-Police							
<u>Personnel</u>							
13-7011 Salaries and Wages	29,885.34	194,545.37	391,449.00	196,903.63	50.30%	119,293.28	234,931.07
13-7021 State Unemployment Taxes -SUI	0.00	112.88	243.99	131.11	53.74%	243.99	320.11
13-7032 Health Insurance	5,271.97	31,558.45	63,830.00	32,271.55	50.56%	19,211.79	39,335.43
13-7033 Employee Retirement	3,377.09	22,498.34	27,401.43	4,903.09	17.89%	14,349.87	27,983.55
13-7038 Department Overtime (OT)	47.76	47.76	0.00	(47.76)	0.00%	0.00	0.00
13-9201 Training and Education	0.00	0.00	7,000.00	7,000.00	100.00%	1,036.18	2,882.28
Total Personnel	38,582.16	248,762.80	489,924.42	241,161.62	49.22%	154,135.11	305,452.44
<u>Other Sources</u>							
13-7022 Federal Payroll Taxes - FICA	2,284.23	14,877.16	29,945.85	15,068.69	50.32%	9,125.90	17,972.15
Total Other Sources	2,284.23	14,877.16	29,945.85	15,068.69	50.32%	9,125.90	17,972.15
<u>Miscellaneous</u>							

City of Bartlett Revenue and Expense Report As of March 31, 2026

01 - General Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
13-7111 Advertising and Legal Notices	0.00	219.55	0.00	(219.55)	0.00%	0.00	0.00
13-7120 Animal Control Officer and Related Expenses	0.00	480.00	5,000.00	4,520.00	90.40%	0.00	0.00
13-7121 Code Enforcement Related Expenses	0.00	0.00	8,000.00	8,000.00	100.00%	0.00	1,669.00
13-7160 Community Development & Support	0.00	1,940.00	3,000.00	1,060.00	35.33%	0.00	0.00
13-7951 Dues and Membership Fees	0.00	0.00	1,000.00	1,000.00	100.00%	53.03	305.03
13-8701 Postage Fees & Subscriptions	0.00	529.56	2,000.00	1,470.44	73.52%	516.73	743.61
13-9251 Travel Expense	0.00	0.00	1,000.00	1,000.00	100.00%	686.60	851.62
Total Miscellaneous	0.00	3,169.11	20,000.00	16,830.89	84.15%	1,256.36	3,569.26
Capital							
13-7401 Capital Expenditures	0.00	2,477.36	43,895.45	41,418.09	94.36%	12,293.70	23,895.79
Total Capital	0.00	2,477.36	43,895.45	41,418.09	94.36%	12,293.70	23,895.79
Utilities							
13-7451 Cellular Phones and Pagers	0.00	0.00	4,000.00	4,000.00	100.00%	1,220.14	1,903.39
13-9151 Telephone & Internet Services	278.98	565.57	3,000.00	2,434.43	81.15%	0.00	0.00
13-9352 Purchased Gas Power	0.00	660.66	2,000.00	1,339.34	66.97%	695.66	1,263.28
Total Utilities	278.98	1,226.23	9,000.00	7,773.77	86.38%	1,915.80	3,166.67
Contractual							
13-7651 Contract Services-Regularly Scheduled	0.00	270.00	0.00	(270.00)	0.00%	0.00	1,757.48
13-8951 Software Maintenance Agreements	0.00	0.00	4,600.00	4,600.00	100.00%	2,526.68	5,125.96
Total Contractual	0.00	270.00	4,600.00	4,330.00	94.13%	2,526.68	6,883.44
Supplies							
13-8030 Equipment Purchases	39.32	39.32	16,000.00	15,960.68	99.75%	0.00	37.50
13-8551 Office Supplies	0.00	169.05	1,000.00	830.95	83.10%	975.27	3,366.91
13-9101 Operating Supplies - Not Office	0.00	4,156.76	5,000.00	843.24	16.86%	2,062.71	5,407.31
13-9301 Uniform Expense	0.00	3,168.58	5,000.00	1,831.42	36.63%	2,048.57	5,126.85
Total Supplies	39.32	7,533.71	27,000.00	19,466.29	72.10%	5,086.55	13,938.57

City of Bartlett

Revenue and Expense Report

As of March 31, 2026

01 - General Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Repair & Maintenance							
13-8051 Equipment Maintenance	0.00	137.49	300.00	162.51	54.17%	0.00	0.00
13-8101 Fuel & Oil	293.18	4,730.86	10,000.00	5,269.14	52.69%	6,134.82	10,015.46
13-8851 Facility Maintenance	0.00	297.25	1,000.00	702.75	70.28%	872.23	1,177.53
13-9401 Vehicle Maintenance	0.00	9,518.03	4,000.00	(5,518.03)	(137.95%)	2,024.91	2,951.68
Total Repair & Maintenance	293.18	14,683.63	15,300.00	616.37	4.03%	9,031.96	14,144.67
Total Police	41,477.87	293,000.00	639,665.72	346,665.72	54.19%	195,372.06	389,022.99
14-Fire							
Capital							
14-7401 Capital Expenditures	15,000.00	15,000.00	0.00	(15,000.00)	0.00%	0.00	0.00
Total Capital	15,000.00	15,000.00	0.00	(15,000.00)	0.00%	0.00	0.00
Repair & Maintenance							
14-8051 Equipment Maintenance	0.00	5,505.14	0.00	(5,505.14)	0.00%	3,188.31	4,970.22
14-8101 Fuel & Oil	268.90	1,763.16	0.00	(1,763.16)	0.00%	3,445.57	6,447.70
14-8851 Facility Maintenance	0.00	162.50	50,000.00	49,837.50	99.68%	227.50	390.00
14-9401 Vehicle Maintenance	0.00	293.17	0.00	(293.17)	0.00%	5,426.05	5,426.05
Total Repair & Maintenance	268.90	7,723.97	50,000.00	42,276.03	84.55%	12,287.43	17,233.97
Supplies							
14-8451 Medical Supplies	0.00	196.86	0.00	(196.86)	0.00%	8,047.06	10,373.92
14-9101 Operating Supplies - Not Office	2,813.21	2,829.71	0.00	(2,829.71)	0.00%	2,641.52	5,266.62
Total Supplies	2,813.21	3,026.57	0.00	(3,026.57)	0.00%	10,688.58	15,640.54
Utilities							
14-9151 Telephone & Internet Services	278.98	565.57	0.00	(565.57)	0.00%	0.00	0.00
Total Utilities	278.98	565.57	0.00	(565.57)	0.00%	0.00	0.00
Total Fire	18,361.09	26,316.11	50,000.00	23,683.89	47.37%	22,976.01	32,874.51
15-Parks and Recreation							
Personnel							
15-7011 Salaries and Wages	0.00	0.00	17,720.00	17,720.00	100.00%	67,225.00	154,247.17

City of Bartlett Revenue and Expense Report As of March 31, 2026

01 - General Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
15-7021 State Unemployment Taxes - SUI	0.00	0.00	384.12	384.12	100.00%	233.59	427.60
15-9201 Training and Education	0.00	0.00	1,000.00	1,000.00	100.00%	345.00	345.00
Total Personnel	0.00	0.00	19,104.12	19,104.12	100.00%	67,803.59	155,019.77
Other Sources							
15-7022 Federal Payroll Taxes - FICA	0.00	0.00	1,192.80	1,192.80	100.00%	5,255.96	11,977.53
Total Other Sources	0.00	0.00	1,192.80	1,192.80	100.00%	5,255.96	11,977.53
Supplies							
15-7501 Chemicals	0.00	606.85	0.00	(606.85)	0.00%	0.00	398.88
15-8030 Equipment Purchases	0.00	54.00	1,500.00	1,446.00	96.40%	0.00	1,282.61
15-9101 Operating Supplies - Not Office	0.00	0.00	500.00	500.00	100.00%	0.00	214.34
Total Supplies	0.00	660.85	2,000.00	1,339.15	66.96%	0.00	1,895.83
Repair & Maintenance							
15-8051 Equipment Maintenance	0.00	1,200.00	2,000.00	800.00	40.00%	0.00	11,537.45
15-8851 Facility Maintenance	0.00	162.50	12,000.00	11,837.50	98.65%	15,351.50	25,506.78
Total Repair & Maintenance	0.00	1,362.50	14,000.00	12,637.50	90.27%	15,351.50	37,044.23
Total Parks and Recreation	0.00	2,023.35	36,296.92	34,273.57	94.43%	88,411.05	205,937.36
12-Streets							
Repair & Maintenance							
17-8854 Street Repair & Maintenance	735.95	4,336.51	87,738.34	83,401.83	95.06%	12,366.21	20,315.28
Total Repair & Maintenance	735.95	4,336.51	87,738.34	83,401.83	95.06%	12,366.21	20,315.28
Total Streets	735.95	4,336.51	87,738.34	83,401.83	95.06%	12,366.21	20,315.28
18-Library							
Personnel							
18-7011 Salaries and Wages	2,441.40	9,205.80	32,032.00	22,826.20	71.26%	0.00	0.00
18-7021 State Unemployment Taxes -SUI	0.00	10.58	0.00	(10.58)	0.00%	100.55	100.55
Total Personnel	2,441.40	9,216.38	32,032.00	22,815.62	71.23%	100.55	100.55
Other Sources							

City of Bartlett

Revenue and Expense Report

As of March 31, 2026

01 - General Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
18-7022 Federal Payroll Taxes - FICA	186.77	704.23	2,450.45	1,746.22	71.26%	1,339.68	1,339.68
Total Other Sources	186.77	704.23	2,450.45	1,746.22	71.26%	1,339.68	1,339.68
Miscellaneous							
18-7701 Books, Movies, Subscriptions	768.66	3,485.21	2,500.00	(985.21)	(39.41%)	1,453.00	2,818.00
18-8701 Postage Fees & Subscriptions	0.00	279.36	300.00	20.64	6.88%	0.00	506.02
Total Miscellaneous	768.66	3,764.57	2,800.00	(964.57)	(34.45%)	1,453.00	3,324.02
Repair & Maintenance							
18-8051 Equipment Maintenance	0.00	0.00	200.00	200.00	100.00%	0.00	0.00
18-8851 Facility Maintenance	550.00	1,868.81	60.64	(1,808.17)	(2981.81%)	474.33	636.83
18-8953 Copier Service	0.00	0.00	60.64	60.64	100.00%	591.04	694.40
Total Repair & Maintenance	550.00	1,868.81	321.28	(1,547.53)	(481.68%)	1,065.37	1,331.23
Contractual							
18-8951 Software Maintenance Agreements	0.00	0.00	2,064.18	2,064.18	100.00%	365.00	490.00
Total Contractual	0.00	0.00	2,064.18	2,064.18	100.00%	365.00	490.00
Utilities							
18-9151 Telephone & Internet Services	0.00	0.00	2,780.39	2,780.39	100.00%	499.01	499.01
Total Utilities	0.00	0.00	2,780.39	2,780.39	100.00%	499.01	499.01
Total Library	3,946.83	15,553.99	42,448.30	26,894.31	63.36%	4,822.61	7,084.49
20-Baseball Complex							
Contractual							
20-7651 Contract Services	2,000.00	7,200.00	20,000.00	12,800.00	64.00%	9,100.00	16,900.00
Total Contractual	2,000.00	7,200.00	20,000.00	12,800.00	64.00%	9,100.00	16,900.00
Utilities							
20-9351 Purchased Water	45.80	384.34	2,675.00	2,290.66	85.63%	77.49	(2,599.11)
Total Utilities	45.80	384.34	2,675.00	2,290.66	85.63%	77.49	(2,599.11)
Total Baseball Complex	2,045.80	7,584.34	22,675.00	15,090.66	66.55%	9,177.49	14,300.89
80-Water							
Personnel							

City of Bartlett
Revenue and Expense Report
As of March 31, 2026

01 - General Fund	Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
	80-7011 Salaries and Wages	5,125.60	18,021.10	0.00	(18,021.10)	0.00%	45,093.51	143,521.88
	80-7021 State Unemployment Taxes -SUI	0.00	25.26	0.00	(25.26)	0.00%	212.34	324.97
	80-7032 Health Insurance	985.22	4,433.49	0.00	(4,433.49)	0.00%	19,211.79	50,738.83
	80-7033 Employee Retirement	579.70	2,063.62	0.00	(2,063.62)	0.00%	6,964.82	19,938.62
	Total Personnel	6,690.52	24,543.47	0.00	(24,543.47)	0.00%	71,482.46	214,524.30
<u>Other Sources</u>								
	80-7022 Federal Payroll Taxes - FICA	392.11	1,378.65	0.00	(1,378.65)	0.00%	6,302.31	16,268.75
	Total Other Sources	392.11	1,378.65	0.00	(1,378.65)	0.00%	6,302.31	16,268.75
	Total Water	7,082.63	25,922.12	0.00	(25,922.12)	0.00%	77,784.77	230,793.05
	Total Expense	128,778.87	799,144.60	1,520,350.03	721,205.43	47.44%	671,737.79	1,428,367.50

City of Bartlett
Revenue And Expense Report
As of March 31, 2026

02 - Utilities Fund	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Revenue Summary							
00-	5,538.79	287,374.98	3,000.00	(284,374.98)	(9479.17%)	89,065.92	645,205.20
70-Electric	75,141.77	691,515.08	1,479,992.95	788,477.87	53.28%	701,831.20	1,552,944.15
80-Water	64,668.18	373,315.04	806,000.00	432,684.96	53.68%	277,017.97	642,558.12
81-Sewer	34,798.95	205,794.22	466,500.00	260,705.78	55.89%	141,256.52	355,910.10
84-Garbage	21,407.85	129,717.34	265,000.00	135,282.66	51.05%	124,212.08	255,401.16
Revenue Totals	201,555.54	1,687,716.66	3,020,492.95	1,332,776.29	44.12%	1,333,383.69	3,452,018.73
Expense Summary							
00-	7,916.49	23,477.63	0.00	(23,477.63)	0.00%	8,501.31	21,962.85
23-Utility Billing	0.00	0.00	62,316.14	62,316.14	100.00%	6,131.80	11,320.45
70-Electric	105,522.56	714,239.18	1,350,530.38	636,291.20	47.11%	704,409.04	1,189,029.65
80-Water	82,050.69	792,358.97	821,845.23	29,486.26	3.59%	350,956.38	1,399,286.03
81-Sewer	10,549.90	86,146.95	165,500.00	79,353.05	47.95%	94,409.83	177,894.20
84-Garbage	0.00	64,829.23	170,000.00	105,170.77	61.87%	78,180.22	154,755.75
Expense Totals	206,039.64	1,681,051.96	2,570,191.75	889,139.79	34.59%	1,242,588.58	2,954,248.93
Revenues Over(Under) Expenditures	(4,484.10)	6,664.70	450,301.20	443,636.50	39.74%	90,795.11	497,769.80

City of Bartlett Revenue and Expense Report As of March 31, 2026

02 - Utilities Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
00- Miscellaneous							
00-6025 Returned Check Fees	70.00	280.00	0.00	(280.00)	0.00%	140.00	210.00
00-6404 Utility Connection - Disconnection Fees	0.00	800.00	3,000.00	2,200.00	73.33%	2,525.00	4,025.00
00-6415 W/WWTP IMPRV LOAN REPAYMENT	5,468.79	32,907.28	0.00	(32,907.28)	0.00%	33,137.57	66,170.80
Total Miscellaneous	5,538.79	33,987.28	3,000.00	(30,987.28)	(1032.91%)	35,802.57	70,405.80
Grant Income							
00-6751 Grant Proceeds	0.00	253,387.70	0.00	(253,387.70)	0.00%	53,263.35	574,799.40
Total Grant Income	0.00	253,387.70	0.00	(253,387.70)	0.00%	53,263.35	574,799.40
Total	5,538.79	287,374.98	3,000.00	(284,374.98)	(9479.17%)	89,065.92	645,205.20
70-Electric Business & Franchise							
70-6431 Municipal Light & Power	75,141.77	691,515.08	1,479,992.95	788,477.87	53.28%	701,831.20	1,552,944.15
Total Business & Franchise	75,141.77	691,515.08	1,479,992.95	788,477.87	53.28%	701,831.20	1,552,944.15
Total Electric	75,141.77	691,515.08	1,479,992.95	788,477.87	53.28%	701,831.20	1,552,944.15
80-Water Miscellaneous							
80-6401 Water	58,693.08	343,861.05	781,000.00	437,138.95	55.97%	255,236.55	596,598.56
80-6402 Utility Penalties	3,975.10	21,453.99	25,000.00	3,546.01	14.18%	17,781.42	37,959.56
80-6412 Water Tap Fees	2,000.00	8,000.00	0.00	(8,000.00)	0.00%	4,000.00	8,000.00
Total Miscellaneous	64,668.18	373,315.04	806,000.00	432,684.96	53.68%	277,017.97	642,558.12
Total Water	64,668.18	373,315.04	806,000.00	432,684.96	53.68%	277,017.97	642,558.12
81-Sewer Miscellaneous							
81-6411 Wastewater	32,798.95	199,794.22	456,500.00	256,705.78	56.23%	139,256.52	349,910.10
81-6412 Sewer Tap Fees	2,000.00	6,000.00	10,000.00	4,000.00	40.00%	2,000.00	6,000.00
Total Miscellaneous	34,798.95	205,794.22	466,500.00	260,705.78	55.89%	141,256.52	355,910.10

City of Bartlett
 Revenue and Expense Report
 As of March 31, 2026

02 - Utilities Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Local Sewer	34,798.95	205,794.22	466,500.00	260,705.78	55.89%	141,256.52	355,910.10
R4-Garbage							
Miscellaneous							
84-6421 Garbage Revenue	21,407.85	129,717.34	265,000.00	135,282.66	51.05%	124,212.08	255,401.16
Total Miscellaneous	21,407.85	129,717.34	265,000.00	135,282.66	51.05%	124,212.08	255,401.16
Total Garbage	21,407.85	129,717.34	265,000.00	135,282.66	51.05%	124,212.08	255,401.16
Total Revenue	201,555.54	1,687,716.66	3,020,492.95	1,332,776.29	44.12%	1,333,383.69	3,452,018.73

City of Bartlett
 Revenue and Expense Report
 As of March 31, 2026

02 - Utilities Fund		02 - Utilities Fund		Current Month	Year To Date	Current Year	Budget Balance	% Balance	Prior Year YTD	Prior Year FY
Department	Department Ex	Expense/Rev	Expense/Rev	Expense/Rev	Expense/Rev	Budget	Remaining	Remaining	Balance	End Bal.
00- Contractual										
00-8505 Credit Card Fees - Paid		7,916.49	28,355.13	0.00	0.00	0.00	(28,355.13)	0.00%	8,501.31	21,962.85
Total Contractual		7,916.49	28,355.13	0.00	(4,877.50)	0.00	(28,355.13)	0.00%	8,501.31	21,962.85
Utilities										
00-9351 Purchased Water		0.00	(4,877.50)	0.00	0.00	0.00	4,877.50	0.00%	0.00	0.00
Total Utilities		0.00	(4,877.50)	0.00	0.00	0.00	4,877.50	0.00%	0.00	0.00
Total		7,916.49	23,477.63	0.00	0.00	0.00	(23,477.63)	0.00%	8,501.31	21,962.85
23-Utility Billing										
Personnel										
23-7011 Salaries and Wages		0.00	0.00	44,631.80	44,631.80	44,631.80	0.00	100.00%	5,651.25	10,440.00
23-7021 State Unemployment Taxes - SUI		0.00	0.00	14,270.01	14,270.01	14,270.01	0.00	100.00%	48.20	81.74
Total Personnel		0.00	0.00	58,901.81	58,901.81	58,901.81	0.00	100.00%	5,699.45	10,521.74
Other Sources										
23-7022 Federal Payroll Taxes - FICA		0.00	0.00	3,414.33	3,414.33	3,414.33	0.00	100.00%	432.35	798.71
Total Other Sources		0.00	0.00	3,414.33	3,414.33	3,414.33	0.00	100.00%	432.35	798.71
Total Utility Billing		0.00	0.00	62,316.14	62,316.14	62,316.14	0.00	100.00%	6,131.80	11,320.45
70-Electric										
Personnel										
70-7011 Salaries and Wages		23,156.14	149,408.81	248,703.00	99,294.19	39.92%	93,960.45	191,850.63		
70-7021 State Unemployment Taxes - SUI		0.00	0.00	244.00	244.00	100.00%	190.55	190.55		
70-7032 Health Insurance		3,940.88	25,615.72	42,553.00	16,937.28	39.80%	11,822.64	26,600.94		
70-7033 Employee Retirement		2,618.96	17,277.81	14,266.25	(3,011.56)	(21.11%)	9,075.43	20,616.70		
70-9201 Training and Education		0.00	0.00	3,000.00	3,000.00	100.00%	1,138.00	1,889.00		
Total Personnel		29,715.98	192,302.34	308,766.25	116,463.91	37.72%	116,187.07	241,147.82		

City of Bartlett Revenue and Expense Report As of March 31, 2026

02 - Utilities Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
<u>Other Sources</u>							
70-7022 Federal Payroll Taxes - FICA	1,771.45	11,429.77	19,025.78	7,596.01	39.92%	5,848.29	13,336.92
Total Other Sources	1,771.45	11,429.77	19,025.78	7,596.01	39.92%	5,848.29	13,336.92
<u>Capital</u>							
70-7401 Capital Expenditures	0.00	0.00	87,738.35	87,738.35	100.00%	0.00	0.00
Total Capital	0.00	0.00	87,738.35	87,738.35	100.00%	0.00	0.00
<u>Contractual</u>							
70-7651 Contract Services-Regularly Scheduled	0.00	5,000.00	50,000.00	45,000.00	90.00%	60,492.59	64,992.59
70-7652 Contract Services- Emergency	0.00	7,151.88	50,000.00	42,848.12	85.70%	19,031.80	22,295.31
70-7654 Engineering Services	9,477.45	103,598.14	10,000.00	(93,598.14)	(935.98%)	13,175.70	13,175.70
Total Contractual	9,477.45	115,750.02	110,000.00	(5,750.02)	(5.23%)	92,700.09	100,463.60
<u>Repair & Maintenance</u>							
70-8101 Fuel and Oil	0.00	0.00	2,000.00	2,000.00	100.00%	314.12	314.12
70-9401 Vehicle Maintenance	7,972.36	13,966.42	10,000.00	(3,966.42)	(39.66%)	8,814.62	8,814.62
70-9501 Electric Meters	0.00	0.00	3,500.00	3,500.00	100.00%	89,303.00	97,070.76
70-9503 Lines, Poles, & Transformers	0.00	0.00	5,000.00	5,000.00	100.00%	4,077.00	4,077.00
Total Repair & Maintenance	7,972.36	13,966.42	20,500.00	6,533.58	31.87%	102,508.74	110,276.50
<u>Miscellaneous</u>							
70-8751 Purchased Power	41,763.33	245,967.79	555,000.00	309,032.21	55.68%	237,191.43	433,604.30
Total Miscellaneous	41,763.33	245,967.79	555,000.00	309,032.21	55.68%	237,191.43	433,604.30
<u>Supplies</u>							
70-9101 Operating Supplies - Not Office	338.27	38,692.12	27,000.00	(11,692.12)	(43.30%)	12,551.96	30,351.61
70-9102 Tools & Non-Capital Equipment	0.00	0.00	500.00	500.00	100.00%	0.00	0.00
70-9301 Uniform Expense	0.00	0.00	2,000.00	2,000.00	100.00%	1,594.39	1,594.39
Total Supplies	338.27	38,692.12	29,500.00	(9,192.12)	(31.16%)	14,146.35	31,946.00
<u>Utilities</u>							
70-9322 TCOS	14,483.72	96,130.72	220,000.00	123,869.28	56.30%	135,827.07	258,254.51

City of Bartlett
 Revenue and Expense Report
 As of March 31, 2026

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02 - Utilities Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Total Utilities	14,483.72	96,130.72	220,000.00	123,869.28	56.30%	135,827.07	258,254.51
Total Electric	105,522.56	714,239.18	1,350,530.38	636,291.20	47.11%	704,409.04	1,189,029.65
80-Water -----							
Personnel							
80-7011 Salaries and Wages	39,008.70	220,794.28	437,736.00	216,941.72	49.56%	29,573.00	85,679.55
80-7032 Health Insurance	6,896.54	44,827.51	85,107.00	40,279.49	47.33%	6,403.93	18,719.18
80-7033 Employee Retirement	4,416.41	25,555.83	0.00	(25,555.83)	0.00%	0.00	3,693.88
80-9201 Training and Education	0.00	0.00	4,000.00	4,000.00	100.00%	0.00	751.00
Total Personnel	50,321.65	291,177.62	526,843.00	235,665.38	44.73%	35,976.93	108,843.61
Other Sources							
80-7022 Federal Payroll Taxes - FICA	2,987.23	16,910.72	30,642.00	13,731.28	44.81%	2,282.17	6,594.14
Total Other Sources	2,987.23	16,910.72	30,642.00	13,731.28	44.81%	2,282.17	6,594.14
Capital							
80-7401 Capital Expenditures	0.00	0.00	70,000.00	70,000.00	100.00%	0.00	136,046.47
Total Capital	0.00	0.00	70,000.00	70,000.00	100.00%	0.00	136,046.47
Utilities							
80-7451 Cellular Phones & Pagers	318.96	825.55	3,000.00	2,174.45	72.48%	1,570.83	2,514.09
Total Utilities	318.96	825.55	3,000.00	2,174.45	72.48%	1,570.83	2,514.09
Supplies							
80-7501 Chemicals	0.00	1,186.03	0.00	(1,186.03)	0.00%	7,137.85	13,134.24
80-9101 Operating Supplies - Not Office	2,511.01	46,083.36	0.00	(46,083.36)	0.00%	27,952.73	51,850.66
80-9102 Tools & Non-Capital Equipment	36.76	53.18	5,000.00	4,946.82	98.94%	775.78	7,945.78
80-9301 Uniform Expense	0.00	3,692.53	2,000.00	(1,692.53)	(84.63%)	8,379.09	8,963.19
Total Supplies	2,547.77	51,015.10	7,000.00	(44,015.10)	(628.79%)	44,245.45	81,893.87
Contractual							
80-7651 Contract Services- Regularly Scheduled	880.69	16,576.47	50,000.00	33,423.53	66.85%	1,700.00	21,094.28
80-7652 Contract Services- Emergency	3,875.00	4,840.00	0.00	(4,840.00)	0.00%	270.00	830.00

City of Bartlett Revenue and Expense Report As of March 31, 2026

02 - Utilities Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
80-7654 Engineering Services	0.00	277,284.13	50,000.00	(227,284.13)	(454.57%)	202,214.25	817,053.93
80-8351 Equipment Rental	15,350.00	15,350.00	0.00	(15,350.00)	0.00%	0.00	0.00
Total Contractual	20,105.69	314,050.60	100,000.00	(214,050.60)	(214.05%)	204,184.25	838,978.21
Repair & Maintenance							
80-7653 Water Tank Repair and Maintenance	266.02	1,835.15	0.00	(1,835.15)	0.00%	25,788.09	43,196.45
80-8051 Equipment Maintenance	245.00	5,346.31	810.23	(4,536.08)	(559.85%)	6,977.07	22,930.83
80-8101 Fuel and Oil	2,157.08	12,892.68	25,000.00	12,107.32	48.43%	12,276.62	27,018.59
80-8851 Facility Maintenance	0.00	16,131.82	2,550.00	(13,581.82)	(532.62%)	227.50	4,753.88
80-9401 Vehicle Maintenance	3,026.29	10,532.91	0.00	(10,532.91)	0.00%	2,990.59	5,617.01
80-9410 Meter Testing	0.00	3,613.75	0.00	(3,613.75)	0.00%	0.00	0.00
80-9502 Wells, Lines, & Meters	0.00	387.50	40,000.00	39,612.50	99.03%	2,849.43	107,905.43
Total Repair & Maintenance	5,694.39	50,740.12	68,360.23	17,620.11	25.78%	51,109.30	211,422.19
Miscellaneous							
80-7951 Dues and Membership Fees	0.00	2,085.00	0.00	(2,085.00)	0.00%	2,085.00	2,085.00
80-9451 Sample Analysis	75.00	1,062.00	2,000.00	938.00	46.90%	574.00	1,980.00
80-9471 Water System Fees	0.00	64,492.26	14,000.00	(50,492.26)	(360.66%)	8,928.45	8,928.45
Total Miscellaneous	75.00	67,639.26	16,000.00	(51,639.26)	(322.75%)	11,587.45	12,993.45
Total Water	82,050.69	792,358.97	821,845.23	29,486.26	3.59%	350,956.38	1,399,286.03
81-Sewer Supplies							
81-7501 Chemicals	0.00	9,055.08	6,000.00	(3,055.08)	(50.92%)	3,974.92	13,019.81
81-8030 Equipment Purchases	0.00	13,486.54	0.00	(13,486.54)	0.00%	0.00	1,693.28
81-9101 Operating Supplies - Not Office	9,999.62	11,204.71	25,000.00	13,795.29	55.18%	18,474.12	22,239.97
Total Supplies	9,999.62	33,746.33	31,000.00	(2,746.33)	(8.86%)	22,449.04	36,953.06
Contractual							
81-7651 Contract Services- Regularly Scheduled	0.00	0.00	10,000.00	10,000.00	100.00%	3,888.74	4,251.12
81-7652 Contract Services- Emergency	0.00	4,620.48	10,000.00	5,379.52	53.80%	4,128.82	14,813.32

City of Bartlett
 Revenue and Expense Report
 As of March 31, 2026

02 - Utilities Fund Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
81-7654 Engineering Services	0.00	10,320.00	0.00	(10,320.00)	0.00%	0.00	0.00
81-8351 Equipment Rental	0.00	0.00	10,000.00	10,000.00	100.00%	14.00	14.00
Total Contractual	0.00	14,940.48	30,000.00	15,059.52	50.20%	8,031.56	19,078.44
Repair & Maintenance							
81-8051 Equipment Maintenance	13.16	1,030.25	4,000.00	2,969.75	74.24%	934.54	3,641.72
81-8101 Fuel and Oil	0.00	0.00	5,000.00	5,000.00	100.00%	2,896.89	2,896.89
81-9401 Vehicle Maintenance	0.00	2,364.13	15,000.00	12,635.87	84.24%	8,412.46	20,475.97
81-9502 Wells, Lines, & Meters	0.00	4,845.79	0.00	(4,845.79)	0.00%	33,530.29	35,940.29
Total Repair & Maintenance	13.16	8,240.17	24,000.00	15,759.83	65.67%	45,774.18	62,954.87
Grant Expense							
81-8110 Grant Funded Expenses	0.00	14,653.05	30,000.00	15,346.95	51.16%	0.00	27,500.00
81-8111 Grant Programs - City's Portion	0.00	0.00	20,000.00	20,000.00	100.00%	1,000.00	1,000.00
Total Grant Expense	0.00	14,653.05	50,000.00	35,346.95	70.69%	1,000.00	28,500.00
Miscellaneous							
81-8601 Permit Fees	0.00	11,755.00	24,000.00	12,245.00	51.02%	13,423.75	23,348.75
81-9451 Sample Analysis	537.12	2,811.92	6,500.00	3,688.08	56.74%	3,731.30	7,059.08
Total Miscellaneous	537.12	14,566.92	30,500.00	15,933.08	52.24%	17,155.05	30,407.83
Total Sewer	10,549.90	86,146.95	165,500.00	79,353.05	47.95%	94,409.83	177,894.20
84-Garbage							
Contractual							
84-7652 Contract Services-Solid Waste Collection	0.00	64,829.23	170,000.00	105,170.77	61.87%	78,180.22	154,755.75
Total Contractual	0.00	64,829.23	170,000.00	105,170.77	61.87%	78,180.22	154,755.75
Total Garbage	0.00	64,829.23	170,000.00	105,170.77	61.87%	78,180.22	154,755.75
Total Expense	206,039.64	1,681,051.96	2,570,191.75	889,139.79	34.59%	1,242,588.58	2,954,248.93

City of Bartlett
 Revenue And Expense Report
 As of March 31, 2026

	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
03 - Debt Service Fund							
Revenue Summary							
00-	0.00	(6,692.00)	0.00	6,692.00	0.00%	0.00	0.00
Revenue Totals	0.00	(6,692.00)	0.00	6,692.00	0.00%	0.00	0.00
Expense Summary							
00-	0.00	138,405.50	0.00	(138,405.50)	0.00%	0.00	1,396.16
Expense Totals	0.00	138,405.50	0.00	(138,405.50)	0.00%	0.00	1,396.16
Revenues Over(Under) Expenditures	0.00	(145,097.50)	0.00	145,097.50	0.00%	0.00	(1,396.16)

City of Bartlett
Revenue and Expense Report
As of March 31, 2026

03 - Debt Service Fund		Current Month	Year To Date	Current Year	Budget Balance	% Balance	Prior Year YTD	Prior Year FY
Department Revenue		Expense/Rev	Expense/Rev	Budget	Remaining	Remaining	Balance	End Bal.
Miscellaneous								
00-6990 Transfers Between Funds		0.00	(6,692.00)	0.00	6,692.00	0.00%	0.00	0.00
Total Miscellaneous		0.00	(6,692.00)	0.00	6,692.00	0.00%	0.00	0.00
Total		0.00	(6,692.00)	0.00	6,692.00	0.00%	0.00	0.00
Total Revenue		0.00	(6,692.00)	0.00	6,692.00	0.00%	0.00	0.00

03 - Debt Service Fund	Department	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
Debt Service								
00-8251 Interest Expense		0.00	138,405.50	0.00	(138,405.50)	0.00%	0.00	1,396.16
Total Debt Service		0.00	138,405.50	0.00	(138,405.50)	0.00%	0.00	1,396.16
Total Expense		0.00	138,405.50	0.00	(138,405.50)	0.00%	0.00	1,396.16

City of Bartlett
 Revenue And Expense Report
 As of March 31, 2026

	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
04 - Hotel Occupancy Tax Fund							
Revenue Summary							
60-Special Revenue	0.00	528.01	0.00	(528.01)	0.00%	924.63	2,011.79
Revenue Totals	0.00	528.01	0.00	(528.01)	0.00%	924.63	2,011.79
Revenues Over(Under) Expenditures	0.00	528.01	0.00	(528.01)	0.00%	924.63	2,011.79

City of Bartlett
 Revenue and Expense Report
 As of March 31, 2026

04 - Hotel Occupancy Tax Fund	D	Current Month Expense/Rev	Year To Date Expense/Rev	Current Year Budget	Budget Balance Remaining	% Balance Remaining	Prior Year YTD Balance	Prior Year FY End Bal.
60-Special Revenue								
<u>Business & Franchise</u>								
60-7777 Hotel Occupancy Tax		0.00	528.01	0.00	(528.01)	0.00%	924.63	2,011.79
Total Business & Franchise		0.00	528.01	0.00	(528.01)	0.00%	924.63	2,011.79
Total Special Revenue		0.00	528.01	0.00	(528.01)	0.00%	924.63	2,011.79
Total Revenue		0.00	528.01	0.00	(528.01)	0.00%	924.63	2,011.79



Chad Mees, MAYOR
Vickie Cooper, MAYOR PRO TEM
Gayle Jones, COUNCIL
Jesse Luna, COUNCIL
Jackie Ivicic, COUNCIL
Tom Zimmer, COUNCIL

CITY CLERK REPORT

March 2026

Balanced February 2026 Bank Statement
Filed Sales Tax Report with the State Comptroller
Filing the OCA Report with the State for Court.
Reporting to DPS for the Citations and Convictions for Month.

Municipal court took in \$19,498.14 for the month. With me entering 156 new citations, 84 dispositions, 12 FTA (Failure to Appear) and reported 58 to Omni-DPS. Court will be held on 5/26/26 at 5 pm sign in.
Court was cancelled in April because of Early Voting.

Open records 4 with Id's

Election:

I have located the Early Voting Judge for Bell County: Marcus Harris
3 clerks, V. Pearce, and I. Dickerson & 1 more will be added
For election day: Judge will be Theresa Barry

Williamson County will be staffing for early voting and election day.

Early Voting hours will be as follows:

Bell County: Early Voting- 4/20/26 to 4/28/26 (No voting on 4/21/26 or 4/26/26) 7:00am to 4:00pm

Election day: 7:00am to 7:00pm

Williamson County: Early Voting- 4/27/26 & 4/28/26 7:00am to 7:00pm

Election day: 7:00am to 7:00pm

T. Clevenger and myself did the L&A Testing with Bell County for the upcoming election.

The agendas and packets for council meetings were done.

Brenda Kelley

**City of Bartlett
Municipal Court Council Report
From 3/1/2026 to 3/31/2026**

4/1/2026 9:28:26 AM

Violations by Type

Traffic	Penal	City Ordinance	Parking	Other	Total
111	3	30	1	11	156

Financial

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
\$8,365.48	\$3,627.82	\$7,479.00	\$12.47	\$13.37	\$19,498.14

Warrants

Issued	Served	Closed	Total
0	0	1	1

FTAs/VPTAs

FTAs	VPTAs	Total
3	9	12

Dispositions

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
43	0	18	16	7	84

Trials & Hearings

Jury	Bench	Appeal	Total
0	0	0	0

Omni/Scofflaw/Collection

Omni	Scofflaw	Omni/Scofflaw/Collection	Total
29	0	29	58

City of Bartlett
 Payment Listing Report
 3/1/2026 to 3/31/2026

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
	Card Service Center	#6361 MH MARCH	2/27/2026	#6361 MH CREDIT CARD	39.32	39.32	3/6/2026	BankDraftEchec
	Card Service Center	#7878 JG MARCH	2/27/2026	#7878 JG CREDIT CARD	1,542.08	1,542.08	3/6/2026	BankDraftEchec
	Wex Bank-Exxon	110872903	3/2/2026	#110872903 ONLINE PAY	2,719.16	2,719.16	3/3/2026	BankDraftEchec
	Card Service Center	2146 AF MARCH 2	2/27/2026	#2146 AG CREDIT CARD	996.62	996.62	3/6/2026	BankDraftEchec
	WSC Energy	EW730537797421	3/19/2026	EW73053779421 FOR JA	41,763.33	41,763.33	3/19/2026	BankDraftEchec
	State Comptroller	February 2026 Sal	3/3/2026	February 2026 Sales Tax	1,479.55	1,479.55	3/3/2026	AchPayment
	TMRS- Texas Municipal	PY21222026	2/12/2026	TMRS-Employer	5,562.40	5,562.40	3/11/2026	BankDraftEchec
	TMRS- Texas Municipal	PY21222026	2/12/2026	TMRS-Employee	3,442.70	3,442.70	3/11/2026	BankDraftEchec
	TMRS- Texas Municipal	PY22262026	2/26/2026	TMRS-Employer	5,847.98	5,847.98	3/11/2026	BankDraftEchec
	TMRS- Texas Municipal	PY22262026	2/26/2026	TMRS-Employee	3,619.46	3,619.46	3/11/2026	BankDraftEchec
	Internal Revenue Service	PY31222026	3/12/2026	Social Security-Employee	3,667.12	3,667.12	3/11/2026	BankDraftEchec
	Internal Revenue Service	PY31222026	3/12/2026	Medicare-Employer	857.65	857.65	3/11/2026	BankDraftEchec
	Internal Revenue Service	PY31222026	3/12/2026	Medicare-Employee	857.65	857.65	3/11/2026	BankDraftEchec
	Internal Revenue Service	PY31222026	3/12/2026	Social Security-Employer	3,667.12	3,667.12	3/11/2026	BankDraftEchec
	Texas Child Support SD	PY31222026	3/12/2026	Obligor: Gerardo Davalos	187.38	187.38	3/11/2026	BankDraftEchec
				Obligee:				
				Case #:				
				Pay Date: 3/12/2026				
	Texas Child Support SD	PY31222026	3/12/2026	Obligor: James E Fletcher	262.62	262.62	3/11/2026	BankDraftEchec
				Obligee:				
				Case #:				
				Pay Date: 3/12/2026				
	Internal Revenue Service	PY31222026	3/12/2026	Federal Tax	4,875.27	4,875.27	3/11/2026	BankDraftEchec
	Internal Revenue Service	PY3262026	3/26/2026	Social Security-Employer	3,740.65	3,740.65	3/25/2026	BankDraftEchec
	Internal Revenue Service	PY3262026	3/26/2026	Medicare-Employer	874.86	874.86	3/25/2026	BankDraftEchec
	Internal Revenue Service	PY3262026	3/26/2026	Medicare-Employee	874.86	874.86	3/25/2026	BankDraftEchec
	Internal Revenue Service	PY3262026	3/26/2026	Social Security-Employee	3,740.65	3,740.65	3/25/2026	BankDraftEchec

City of Bartlett
 Payment Listing Report
 3/1/2026 to 3/31/2026

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
	Texas Child Support SD	PY3262026	3/26/2026	Obligorr: Gerardo Davalos Obligee: Case #: Pay Date: 3/26/2026	187.38	187.38	3/25/2026	BankDraftEChec
	Texas Child Support SD	PY3262026	3/26/2026	Obligorr: James E Fletcher Obligee: Case #: Pay Date: 3/26/2026	262.62	262.62	3/25/2026	BankDraftEChec
	Internal Revenue Servic	PY3262026	3/26/2026	Federal Tax	4,827.79	4,827.79	3/25/2026	BankDraftEChec
61148	GV ELECTRICAL SERVIC	1360	3/4/2026	DOWN PAY: SEWER NEW	3,585.00	3,585.00	3/6/2026	Check
61149	BARTLETT VOLUNTEER	10654	3/9/2026	#10654 2008 SPARTAN C	15,000.00	15,000.00	3/9/2026	Check
61150	Act Pipe & Supply, Inc	S101319072.001	1/30/2026	S101319072.001 CTTY ST	3,992.71	3,992.71	3/10/2026	Check
61150	Act Pipe & Supply, Inc	S101319085.001	1/30/2026	S101319085-001CITY ST	3,797.74	3,797.74	3/10/2026	Check
61150	Act Pipe & Supply, Inc	S101321801.001	2/5/2026	S101321801.001 SHOP S	705.73	705.73	3/10/2026	Check
61150	Act Pipe & Supply, Inc	S101322947.001	2/9/2026	#S101322947.001 SUPPL	1,342.81	1,342.81	3/10/2026	Check
61150	Act Pipe & Supply, Inc	S101324744.001	2/12/2026	S101324744.004 SUPPLI	160.63	160.63	3/10/2026	Check
61151	AEP-AMERICAN ELECTCR	169-21606042	2/3/2026	169-21606042 TCOS JAN	2,434.14	2,434.14	3/10/2026	Check
61152	Altec Industries, Inc.	51950736	2/4/2026	51950736 REPAIRS ON B	7,972.36	7,972.36	3/10/2026	Check
61153	BARTLETT TOWING LLC	010626	1/6/2026	TOWING CHEVY TRUCK O	290.00	290.00	3/10/2026	Check
61154	BEC-Bartlett Electric Co	12059 FEB 2026	2/5/2026	12059 FEB 2026 TCOS	3,758.30	3,758.30	3/10/2026	Check
61155	Bobby Lee Bartlett	563790	3/1/2026	#563790 Cemetary Lawn	2,000.00	2,000.00	3/10/2026	Check
61156	Brazos Electric Cooperat	54213-RI-001	1/15/2026	54213-RI-001 TCOS DEC	1,472.72	1,472.72	3/10/2026	Check
61156	Brazos Electric Cooperat	RI 54247 001	2/6/2026	#RI 54247 001 TCOS JAN	465.76	465.76	3/10/2026	Check
61157	Brenda Kelley	Postage 2.26.26	2/26/2026	Reimburse: Postage for Tr	23.90	23.90	3/10/2026	Check
61158	Brownsville Public Utiliti	26-1262	1/31/2026	26-1262 TCOS JANUARY	34.22	34.22	3/10/2026	Check
61159	Bryan Texas Utilities	023989	1/31/2026	023989 TCOS JANUARY 2	131.52	131.52	3/10/2026	Check
61160	Chad Mees	MARCH 2026 STTP	3/2/2026	MARCH 2026 STTPEND	225.00	225.00	3/10/2026	Check

City of Bartlett
 Payment Listing Report
 3/1/2026 to 3/31/2026

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
61161	City Of Denton	10/15/25 TO 1/14	1/15/2026	9100039-00 TCOS: 10-15	246.24	246.24	3/10/2026	Check
61162	City Of Round Rock Envi	40126	2/10/2026	4.0126 WATER TESTING	75.00	75.00	3/10/2026	Check
61163	CNP HOUSTON ELECTRI	3001391445	1/27/2026	3001391445 TCOS DECE	2,263.09	2,263.09	3/10/2026	Check
61164	Core & Main	Y496162	2/6/2026	Y496162 SUPPLIES	980.06	980.06	3/10/2026	Check
61165	CPS Energy	301003446934	1/20/2026	301003446934 TCOS DE	782.63	782.63	3/10/2026	Check
61166	Cross Texas Transmissio	000830	2/3/2026	000830 TCOS JANUARY 2	232.33	232.33	3/10/2026	Check
61167	Dream Designs Comput	2026030	2/5/2026	#2026030 RESETUP EPS	50.00	50.00	3/10/2026	Check
61168	Empire Seed Turf & Irrig	00045628	1/20/2026	00045628 194644 CREDI	377.06	377.06	3/10/2026	Check
61169	Environmental Monitorin	26010053	1/31/2026	266010053 WASTEWATE	537.12	537.12	3/10/2026	Check
61170	Floresville Electric Light	3990162	1/26/2026	3990162 TCOS JANUARY	1.59	1.59	3/10/2026	Check
61171	GAYLE JONES	MARCH 2026 STIP	3/2/2026	MARCH 2026 STIPEND	10.00	10.00	3/10/2026	Check
61172	GEUS	26-1-1	2/2/2026	26-1-1 TCOS JANUARY 20	12.43	12.43	3/10/2026	Check
61173	GV ELECTRICAL SERVIC	1343	1/31/2026	#1343 WATER TOWER EL	266.02	266.02	3/10/2026	Check
61173	GV ELECTRICAL SERVIC	1348	2/4/2026	#1348 TROUBLESHOOT	880.69	880.69	3/10/2026	Check
61174	Jackie Ivicic	MARCH 2026 STIP	3/2/2026	MARCH 2026 STIPEND	10.00	10.00	3/10/2026	Check
61175	Jarrell-Schwertner Wate	MARCH 2026	3/1/2026	610 MARCH 2026 CEMET	45.80	45.80	3/10/2026	Check
61176	Jesse Luna	MARCH 2026 STIP	3/2/2026	MARCH 2026 STIPEND	10.00	10.00	3/10/2026	Check
61178	LUBBOCK POWER & LIG	64-55	1/31/2026	64-55 TCOS JANUARY 20	72.96	72.96	3/10/2026	Check
61179	Magdaleno G Santos	551919	2/11/2026	551919 SERVICE CALL B	245.00	245.00	3/10/2026	Check
61180	MRB GROUP	72364	2/11/2026	#72364 BARTLETT ELEME	1,387.65	1,387.65	3/10/2026	Check
61180	MRB GROUP	72492	2/12/2026	#72492 GENERAL SERVI	3,225.00	3,225.00	3/10/2026	Check
61180	MRB GROUP	72494	2/12/2026	#72494 EVIE ST & WWTP	512.80	512.80	3/10/2026	Check
61180	MRB GROUP	72495	2/12/2026	#72495 CDBG WATER VA	4,352.00	4,352.00	3/10/2026	Check
61181	O'REILLY AUTO PARTS	SEQ5219531	1/28/2026	3538399 CREDIT CHARG	1,114.54	1,114.54	3/10/2026	Check
61182	Panther Creek Transport	87537	2/7/2026	87537 HAULING STANDA	327.34	327.34	3/10/2026	Check

City of Bartlett
 Payment Listing Report
 3/1/2026 to 3/31/2026

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
61183	Quadient Finance Usa,In	FEBRUARY 2026	2/1/2026	7900044080406543 CITY	1,152.73	1,152.73	3/10/2026	Check
61184	Rayburn Electric Coop	2026-7158	1/31/2026	2026-7158 TCOS JANUAR	195.33	195.33	3/10/2026	Check
61185	San Miguel Electric Coo	T091 2601	2/12/2026	#T091-2601 JANUARY 20	5.05	5.05	3/10/2026	Check
61186	Savannah Castelan	953589	3/7/2026	953589 CLEANING CITY	250.00	250.00	3/10/2026	Check
61186	Savannah Castelan	953591	3/7/2026	953591 LIBRARY CLEANI	550.00	550.00	3/10/2026	Check
61187	Sharyland Utilities, LLC	18000011992026	1/31/2026	18000011992026 TCOS J	162.07	162.07	3/10/2026	Check
61188	South Texas Electric Co	008309	1/31/2026	008309 TCOS JANUARY 2	337.94	337.94	3/10/2026	Check
61189	Texas Crushed Stone Co	113420	2/6/2026	113420 SUPER BASE	408.61	408.61	3/10/2026	Check
61190	Thomson Reuters-West	853220906	2/1/2026	853220906 SUBSCRIPTIO	24.18	24.18	3/10/2026	Check
61191	TMPA - Texas Municipal	0000026755	1/31/2026	#26755 TCOS JANUARY 2	107.32	107.32	3/10/2026	Check
61192	TNMP	76865	2/4/2026	46865 / 00012/ 28795 TC	569.67	569.67	3/10/2026	Check
61193	Tom Zimmer	MARCH 2026 STTP	3/2/2026	MARCH 2026 STTPEND	10.00	10.00	3/10/2026	Check
61194	TX Health Benefits Pool	March 2026	3/1/2026	March 2026 P Bartle1	21,598.94	21,598.94	3/10/2026	Check
61195	USIO OUTPUT SOLUTION	0019736	1/31/2026	#0019736 BILLS JOB # 3	458.15	458.15	3/10/2026	Check
61196	USIO Output Solutions,	333120	1/31/2026	333120 BILLS JOB#3600	234.95	234.95	3/10/2026	Check
61197	Vickie Cooper	MARCH 2026 STTP	3/2/2026	MARCH 2026 STTPEND	10.00	10.00	3/10/2026	Check
61198	WETT Holdings LLC	10065118/100660	2/18/2026	10065118/10066095 TRA	798.94	798.94	3/10/2026	Check
61198	WETT Holdings LLC	10069082	1/29/2026	10069082 TCOS JANUARY	399.47	399.47	3/10/2026	Check
61199	Xerox Corporation	025039249	2/1/2026	705067072/025039249 C	520.40	520.40	3/10/2026	Check
61200	DEANS AUTOMOTIVE	Reissue: 3.12.26	1/30/2026	Reissue: Check lost in ma	1,911.75	1,911.75	3/12/2026	Check
61201	True.org	7562E6DC Reissue	2/3/2026	Reissue: 7562E6DC Softw	2,640.00	2,640.00	3/19/2026	Check
61202	PLATTNUM POTTY RENTA	1245	3/2/2026	#1245 4 station and 2 st	15,350.00	15,350.00	3/20/2026	Check
61203	Schertz Bank And Trust	CONTRACT 8014/	2/27/2026	CONTRACT 8014 (2026)	60,240.69	60,240.69	3/25/2026	Check
61204	Cheyenne Gradwell	P/E 3/24/26 Adjus	3/25/2026	3.98 hours overtime adju	47.76	47.76	3/25/2026	Check
61205	Cheyenne Gradwell	# 2 payroll adjust	3/25/2026	Payroll Adjustment	26.04	26.04	3/25/2026	Check

City of Bartlett
 Payment Listing Report
 3/1/2026 to 3/31/2026

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
				Total	269,316.10	269,316.10		

PUBLIC WORKS REPORT	Mar-26
RE READS	21
LOW/NO WATER PRESSURE	3
FLUSH FIRE HYDRANTS	4
METER EXCHANGE	3
METER SET	20
METER PULL	22
WATER TAP	1
STREET REPAIR	
REPLACE CULVERT	
WATER LINE REPAIR	14
METER REPAIR	3
READ METERS	6
UTILITY TAP BUILD OUT	3
TOTAL	
ELECTRIC WORKS REPORT	Mar-26
POWER OUTAGE	4
LOW HANGING POWER LINE	3
LIMB ON LINE	2
ELECTRIC LINE DOWN	9
STREET LIGHT MAINTENANCE	8
ELECTRIC METER REPAIR	1
METER SET	4
METER PULL	4
TRIM TREES	6
METER EXCHANGE	119 changed to smart meters
GENERAL	11
REMOVE LIMBS ON PREMISE	2
LEANING/BROKEN UTILITY POLE	2
SET NEW POLE	1
TOTAL	
SEWER REPORT	Mar-26
SEWER OVERFLOW	2
SEWER LINE REPAIR	3
SEWER JET	5
SEWER TAP	1
TOTAL	

GENERAL	1-Mar
BRUSH	6
LIMBS	3
DEAD ANIMAL PICKUP	
MOWING	38
Weedeating, Misc	11
STREET REPAIR	4
Culverts installed	
Abatements	
Special Projects	4
Locates	7
Vairious items for City	7
TOTAL	
Public Works	188
Electric Crew	176
TOTAL WORK ORDERS	364



CHAD MEES, MAYOR
VICKIE COOPER, MAYOR PRO-TEM
JESSE LUNA, COUNCILMAN
GAYLE JONES, COUNCILMAN
JACKIE IVICIC, COUNCILMAN
SHAUN GEORGE, COUNCILMAN

Date: April 1, 2026

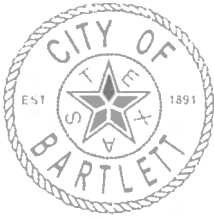
Report: Monthly Utilities Report

Report Dates: March 1,2026 through March 31,2026

Credit Card	\$67,289.44
Checks	\$143,720.86
Cash	\$57,977.51
Change	(\$1,800.53)
Showing a refund (did not happen)	\$758.02

Total **\$268,229.79**

Paper Bills	761
Deposit Revenue	\$1,400.00
Number of Active Accounts	627
New Residents	7
Payment Plan Households	3



CHAD MEES, MAYOR
VICKIE COOPER, PRO TEMPORE
JACKIE IVICIC, COUNCILMAN
JESSE LUNA, COUNCILMAN
GAYLE JONES, COUNCILMAN
TOM ZIMMER, COUNCILMAN

Date 4/02/2026

Monthly Report: Development Services Department As of 3/31/2026

All building permits are subject to abide by City of Bartlett developmental zonings and building ordinances accordingly.

<i>Permits Received/Issued</i>	Residential	Commercial
<i>New Permits Applications Received</i>	7	3
<i>Permits Issued</i>	8	2
<i>Plan Reviews Denied</i>		1
<i>Plan Review Failures</i>		
Uncertified Plans		
Site Maps		
Incomplete Information		1
Other		
<i>Demolition Permits Issued</i>	2	
<i>Permit Renewal</i>		

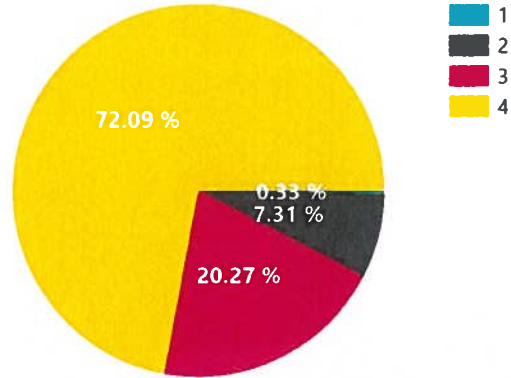
Monthly Report - BAPD

Previous Month



Event Priority	Event Count
1	1
2	22
3	61
4	217
Total	301

Event Priority



Event Priority	Response Time	Start To Add Time	Add To Disp Time	Disp To En Rte Time	En Rte To Arv Time	Arv To Close Time
1	222	0	25	0	222	1345
2	158	49	52	31	307	491
3	348	68	105	80	801	2145
4	5	3	1	337	57	829

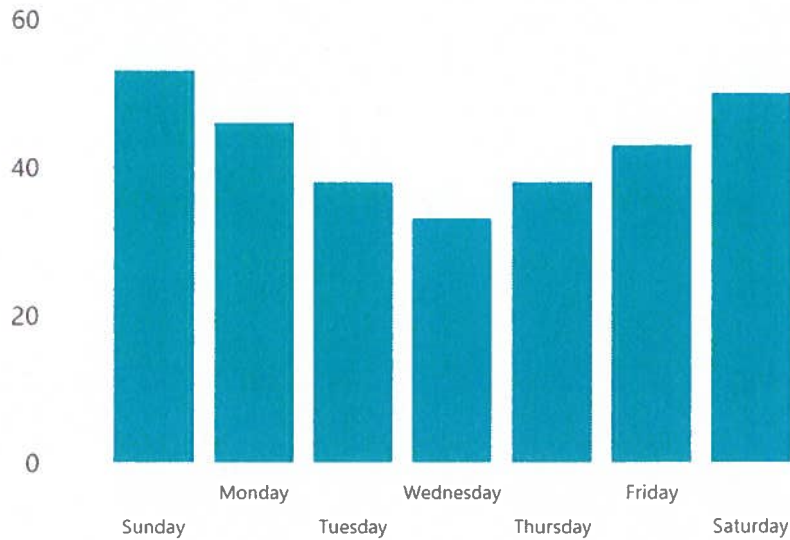
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Monthly Report - BAPD

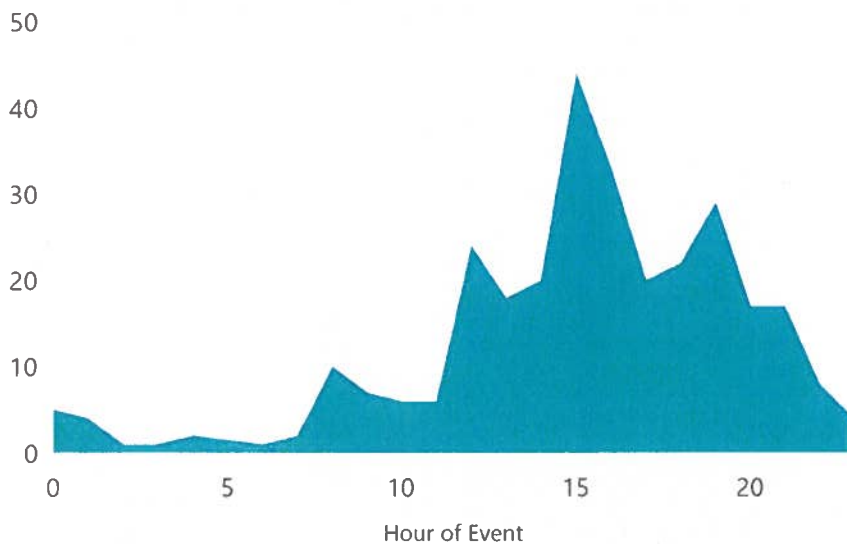
Previous Month



Event Counts by Day of Week



Event Counts by Hour of Day (24 hour)



Monthly Report - BAPD

Previous Month



Event Counts by Type

	Event Type	Event Count
TRAFFIC STOP		196
ANIMAL		14
CITIZEN CONTACT		11
911		9
SUSPICIOUS		8
VIOLATION CITY/CNTY ORDINANCE		7
TRAFFIC/TRANSPORTATION ACCIDENTS		5
SICK PERSON		5
ADMIN DUTIES		4
ASSAULT/SEXUAL ASSAULT/DOMESTIC		4
DISABLED VEHICLE		4
CHEST PAIN (NON-TRAUMATIC)		3
MEET WITH COMPLAINANT		3
FALLS		3
RECKLESS DRIVER		3
ALARM		2
BREATHING PROBLEMS		2
AGENCY ASSIST		2
DISTURBANCE		2
OVERDOSE/POISONING		1
PROPERTY		1
ESCORT		1
CRIMINAL TRESPASS		1
HEART PROBLEMS /A.I.C.D.		1
ODOR OF OR GAS LEAK		1
WELFARE CONCERN		1

Monthly Report - BAPD

Previous Month



TRAFFIC HAZARD (DEBRIS ETC)	1
AREA CHECK	1
BURG BLDG COMMERCIAL/RESIDENTIAL	1
WARRANT SERVICE	1
UNCONSCIOUS/FAINTING (NEAR)	1
PEDESTRIAN STOP	1
BUILDING CHECK	1
Total	301



City Administrator Report – March 2026

Administration

1. Review applicants for the City Secretary / Assistant City Administrator position
2. Initiate and prepare interviews for City Secretary / Assistant City Administrator
3. Discussion of invoicing between City of Bartlett and Bartlett Volunteer Fire Department
4. Creation of two (2) Certificate of Deposits (CDs) funds
5. Coordination of portable restroom trailers in response to CDBG Valve Project
6. Creation of scheduled and emergency notices and media publications of CDBG Valve Project
7. Support grant management for Texas Department of Agriculture (TDA) Valve project
8. Participate in valve project planning and administration
9. Receive and review draft City of Bartlett 2024-2025 Audit prepared by Donald Allman CPA
10. Receive and address employee conduct complaint
11. Support coordinating Municipal Development District (MDD) downtown street signage replacement
12. Update MDD Grant Application form
13. Participate in MDD meetings and provide advice and direction
14. Review of Texas Municipal League Vehicle Insurance policy and inventory
15. Participate through TxDOT Safe Routes to School (STRS) project final walk through
16. Support on coordination of General and Special Election
17. Monitor and cooperation of Texas Municipal League (TML) Risk Pool (Insurance) Claim of *Old Utility Building*
18. Review and approve weekly accounts payable
19. Consult with City's accounting department on financial operations and projections

Planning & Zoning Services

1. Consultation meeting with commercial zoning request

Development Services

1. Meeting discussion commercial permitting standards
2. Engaging with developer for the preparation and negotiation of potential development agreement
3. Engaging with developer for the preparation and negotiation of possible public improvement district (PID)
4. Review of Development Agreement

5. Respond to developer(s) inquiries
6. Coordination of Minor Plat application
7. Consultation meeting with prospective commercial interest
8. Consultation meeting with possible development opportunities
9. Provide direction to development services and code compliance on fence permitting
10. Creation of development progression documents

Public Utilities Operations

1. Review administration of remote reading of AMI Meters
2. Issue boil water notice and monitor regulatory water supply quality testing
3. Receive and resolve water service quality reports
4. Receive protests against March 2026 utility billing electrical usage (4)
5. TCEQ Proposed Agreed Order Filing
6. Support of Annual Water Use Survey and Water Loss Audit of Bartlett Public Water Supply
7. Meeting with Lower Colorado River Authority (LCRA) on the acceptance of the City of Bartlett Electric System Study 2024 – 2029
8. Ensure monthly disconnection notices are completed
9. 2026 Clean Water State Revolving Fund (CWSRF) Planning
10. Provide clarifications and response to inquiries of boil notice regulations
11. Review and implementation of legislative changes to Electrical Distribution Systems
Emergency Operation Planning
12. Address sewer interconnections administration
13. Oversight and receipt of Water Distribution System Supervisory Control and Data
Acquisition improvements (SCADA)
14. Coordination meeting on Development Agreement

Parks and Recreation

1. -

Library Services

1. Attend weekly Wednesday 4:00 P.M. meeting with volunteer library staff
2. Preparation of Library Board Agenda and items
3. Support of library programming

If you have any questions on any of these items, feel free to let me know. If you have a written question about this report feel free to email me at cityadmin@bartlett-tx.us.

Sincerely,



A handwritten signature in black ink, appearing to read "J. Davis", is written over a solid horizontal line.

ADRIAN FLORES
CITY ADMINISTRATOR



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, March 9th, 2026

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 6:00pm
MPT Cooper Absent
Quorum declared.

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.)

No one signed up to speak

BOARDS, COMMISSIONS, & COMMITTEES PRESENTATIONS, PROCLAMATION

Fire Department –	S. George presented Fire Dept report
Teinert Memorial Library –	J. Campbell presented the Library report.
Bartlett City Cemetery –	CM Jones reported the Cemetery Committee had a meeting on 3.6.26
Parks and Recreation -	Mayor Mees reported we are hiring lifeguards for the summer pool season.

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. Receive monthly department reports:
 - a. Municipal Treasurer
 - b. City Secretary –Accounts Payables
 - c. Municipal Court
 - d. Development Services-Permits
 - e. Utility Billing
 - f. Public Works
 - g. Police Dept
 - h. City Administrator Report

2. Approve minutes from the following meeting:
 - a. 02.09.26 – Regular Meeting
 - b. 02.09.26-Planning & Zoning Meeting



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

- c. 02.23.26 – Regular Meeting
- d. 01.12.26 -Planning & Zoning Meeting

CM Ivicic made the motion to approve consent agenda as presented.
CM Jones seconded the motion
Motion passed 4-0

PUBLIC HEARINGS / ORDINANCES

REGULAR AGENDA: REVIEW/DISCUSS AND CONSIDER ACTION

1. Discuss, review, and take any necessary action on an Interlocal Agreement with Bell County and the City of Bartlett on remittance of Hotel Occupancy Tax collections.

CM Ivicic made the motion to approve the Interlocal Agreement with Bell County and the City of Bartlett on remittance of Hotel Occupancy Tax Collections.
CM Zimmer seconded the motion
Motion passed 4-0

2. Discuss, review, and take any necessary action on Resolution 2026-03-09 Adopting Wastewater System Condition Assessment and Asset Management Plan.

CM Ivicic made the motion to approve Resolution 2026-03-09 Adopting Wastewater System Condition Assessment and Asset Management Plan
CM Jones seconded the motion.
Motion passed 4-0

FUTURE AGENDA ITEMS

ADJOURN

CM Ivicic made the motion to adjourn the meeting.
CM Zimmer seconded the motion.
Motion passed 4-0
Meeting adjourned at 6:53 pm

MINUTES APPROVED:

ATTEST:

 Mayor Date

 City Clerk Date



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, March 23rd, 2026
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 6:02pm
CM Jones Absent
CM Luna Absent
Quorum declared

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.)

No one signed up to speak

REGULAR AGENDA: REVIEW/DISCUSS AND CONSIDER ACTION

1. Discuss, review, and take any necessary action on Property ID R327682 insurance Overhead and Profit (O&P).
Tabled
2. Discuss, review Texas Department of Agriculture (TDA) Community Development Block Grant (CDBG) Valve Improvement Project updates.
Tabled
3. Discuss and review regional development updates.
Executive Session to discuss updates
Entered into Executive Session at 7:00pm
Back into open session at 7:36 pm

FUTURE AGENDA ITEMS

ADJOURN

CM Ivicic made the motion to adjourn.
MPT Cooper seconded the motion.
Meeting adjourned at 7:37 pm



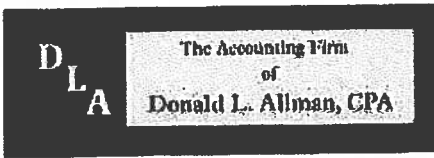
Chad Mees, Mayor
Vickie Cooper, Mayor Pro-Tempore
Gayle Jones, Council Member
Jackie Ivicic, Council Member
Jesse Luna, Council Member
Tom Zimmer, Council Member

MINUTES APPROVED:

ATTEST:

Mayor

City Clerk



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

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, 2025, 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 March 24, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Liberty Hill, Texas

March 24, 2026

CITY OF BARTLETT, TEXAS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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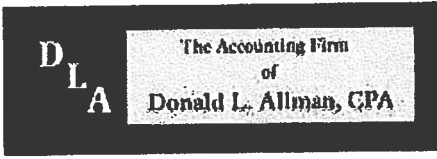
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Donald L. Allman, CPA, PC
160 Owen Pass
Liberty Hill, Texas 78642

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, 2025, 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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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

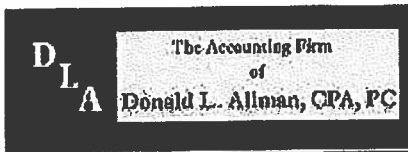
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation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



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.

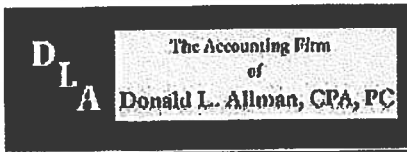
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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.



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 March 24, 2026 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

March 24, 2026
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, 2025. 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 \$131,824 as a result of this year's operations. This included a (\$663,754) net position decrease in the general fund, before transfers, and a \$795,578 net increase in the proprietary fund, before transfers.

. The General Fund ended the year with a fund balance of \$(147,721) on a governmental funds basis, a \$284,400 increase.

. The total revenues of all the City's programs \$4,695,220, a \$577,599 increase.

. The total cost of all the City's programs was \$4,563,396, an \$875,476 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	
	2025	2024	2025	2024	2025	2024
Current and other assets	442,705	1,061,499	914,453	1,139,484	1,357,158	2,200,983
Noncurrent and capital assets	1,351,911	1,402,661	3,141,470	2,390,340	4,493,381	3,793,001
Total Assets	1,794,616	2,464,160	4,055,923	3,529,824	5,850,539	5,993,984
Deferred Outflows of Resources	147,013	166,640	49,331	55,874	196,344	222,514
Current Liabilities	441,359	599,235	431,816	273,381	873,175	872,616
Long-term Liabilities	828,245	834,751	1,532,862	1,894,568	2,361,107	2,729,319
Total Liabilities	1,269,604	1,433,986	1,964,678	2,167,949	3,234,282	3,601,935
Deferred Inflows of Resources	568,574	518,163	111,840	96,037	680,414	614,200
Net Position:						
Net Investment in Capital Assets	660,686	1,467,776	1,615,812	751,845	2,276,498	2,219,621
Restricted for:						
Special Purpose	32,469	27,551			32,469	27,551
Debt Service	50,998	68,256	410,471	401,485	461,469	469,741
Unrestricted	(640,702)	(884,932)	2,453	168,382	(638,249)	(716,550)
Total Net Position	103,451	678,651	2,028,736	1,321,712	2,132,187	2,000,363

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

Table II

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Program Revenues:						
Charges for Services	91,845	99,427	2,810,839	2,664,401	2,902,684	2,763,828
Fines & forfeitures	42,693	37,117			42,693	37,117
Operating grants and contributions	50	108,478	574,799	160,750	574,849	269,228
General Revenues:						
Property tax	878,187	857,242			878,187	857,242
Sales tax	165,790	139,723			165,790	139,723
Franchise fees	26,831	19,068			26,831	19,068
Investment earnings	363	206	-	-	363	206
Miscellaneous	37,442	31,209	66,381	-	103,823	31,209
Transfers	88,554	(260,738)	(88,554)	260,738	-	-
Total Revenue	1,331,755	1,031,732	3,363,465	3,085,889	4,695,220	4,117,621
Expenses:						
General government	591,545	529,250			591,545	529,250
Public Safety	420,438	373,824			420,438	373,824
Court Expenses	26,918	38,203			26,918	38,203
Public Works	622,107	336,526			622,107	336,526
Culture & Recreation	183,691	91,710			183,691	91,710
Interest on long-term debt	62,256	936	39,947	32,430	102,203	33,366
Water and Sewer			2,616,494	2,285,041	2,616,494	2,285,041
Total Expenses	1,906,955	1,370,449	2,656,441	2,317,471	4,563,396	3,687,920
Change in net position	(575,200)	(338,717)	707,024	768,418	131,824	429,701
Net position - beginning	678,651	1,017,368	1,321,712	553,294	2,000,363	1,570,662
Net position - ending	103,451	678,651	2,028,736	1,321,712	2,132,187	2,000,363

Management's Discussion and Analysis City of Bartlett, Texas

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

A large portion of the City's net position (100.6 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*, \$(638,249) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted fund balance of \$461,469 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 2025, revenues from governmental activities totaled \$1,243,201. Property Taxes are the largest components of revenues (71.8 percent). Sales taxes (13.5%) are the next highest revenue source.

For fiscal year 2025, expenses for governmental activities totaled \$1,906,955. 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 \$2,810,839 for the fiscal year ending September 30, 2025. Expenses for the City's business-type activities were \$2,616,494. 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 \$(147,721), which is more than last year's total of \$(432,121).

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the City had \$4,493,381 invested in a broad range of capital assets, including facilities and equipment and land. There were \$1,023,660 in capital asset additions in Fiscal Year 2025.

Debt

The City had long-term indebted obligations of \$2,300,350, down from the \$2,667,888 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 2025 budget and tax rate.

The City adopted a \$4,572,191 budget for fiscal year 2024-2025. It was funded through property taxes via \$0.7855 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, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bartlett Municipal Development District
ASSETS				
Cash and cash equivalents	197,679	-	197,679	100,806
Property taxes, net of allowance for uncollectibles	109,179		109,179	
Other Receivables, net of allowance for uncollectibles	12,492	501,711	514,203	
Restricted Cash	83,467	402,561	486,028	
Net Pension Position	39,888	10,181	50,069	
Capital assets not being depreciated: Construction in Progress	634,379	3,322,973	634,379	
Land	25,000	78,821	103,821	
Capital assets, net of accumulated depreciation				
Machinery and Equipment	663,783	574,646	1,238,429	
Buildings & Improvements	2,848,656		2,848,656	
Utility system	-	7,603,359	7,603,359	
Less: Accumulated Depreciation	(2,819,907)	(8,438,329)		
Due from Other Funds	-	-	-	
Total Capital Assets	1,351,911	3,141,470	11,794,265	-
Total Assets	1,794,616	4,055,923	13,347,767	100,806
Deferred Outflows - Pension Plan	147,013	49,331	196,344	
LIABILITIES				
Accounts payable	42,004	195,484	237,488	
Accrued liabilities	399,355	236,332	635,687	
Noncurrent liabilities:			-	
Net OPEB Liability	53,553	7,204	60,757	
Due within one year	6,000	378,668	378,668	
Due within more than one year	768,692	1,146,990	1,915,682	
Total Liabilities	1,269,604	1,964,678	3,228,282	-
Deferred Inflows of Resources	568,574	111,840	680,414	
NET POSITION				
Net Investment in Capital Assets	660,686	1,615,812	2,276,498	
Restricted for:				
Special Purposes	32,469		32,469	
Debt Service	50,998	410,471	461,469	
Unrestricted	(640,702)	2,453	(638,249)	100,806
Total Net Position	103,451	2,028,736	2,132,187	100,806

The accompanying notes are an integral part of the financial statements

CITY OF BARTLETT, TEXAS
STATEMENT OF ACTIVITIES
September 30, 2025

Functions / Programs	Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions
Primary government:			
Governmental activities:			
General Government	591,545	84,394	-
Public safety	420,438	-	50
Court expenses	26,918	42,693	
Public works	622,107	-	
Cemetery, Parks, Library	183,691	7,451	-
Interest on long-term debt	102,203	-	
Total governmental activities	1,946,902	134,538	50
Business-type activities:			
Water, Sewer and Sanitation	2,616,494	2,810,839	574,799
Total business-type activities	2,616,494	2,810,839	574,799
Total primary government	4,563,396	2,945,377	-
Component Unit:			
Economic Development Corporation	49,161		-
Total Component Unit	49,161	-	-

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

	Net (Expense) Revenue and Changes in Net Position			Component Unit
	Primary Government			Municipal Development District
	Governmental Activities	Business-type Activities	Total	
Functions / Programs				
Primary government:				
Governmental activities:				
General Government	(507,151)		(507,151)	
Public safety	(420,388)		(420,388)	
Court	15,775		15,775	
Public Services	(622,107)		(622,107)	
Culture & Recreation	(176,240)		(176,240)	
Interest on long-term debt	(62,256)	(39,947)	(102,203)	
Total governmental activities	(1,772,367)	(39,947)	(1,812,314)	-
Business-type activities:				
Water, Sewer and Sanitation		769,144	769,144	
Total business-type activities	-	769,144	769,144	-
Total primary government	(1,772,367)	729,197	(1,043,170)	-
Component Unit:				
Economic Development Corporation				(49,161)
Total Component Unit	-	-	-	(49,161)
General Revenues:				
Property tax	878,187		878,187	
Sales tax	165,790		165,790	24,000
Franchise fees	26,831		26,831	
Investment earnings	363	-	363	160
Miscellaneous	37,442	66,381	103,823	-
Grant income	-	-	-	
Transfers	88,554	(88,554)	-	
Total General Revenues	1,197,167	(22,173)	1,174,994	24,160
Change in net position	(575,200)	707,024	131,824	(25,001)
Net Position - Beginning	678,651	1,321,712	2,000,363	125,807
Prior Period Adjustment	-	-	-	
Net Position - Ending	103,451	2,028,736	2,132,187	100,806

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

**CITY OF BARTLETT, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025**

<u>ASSETS</u>	General	Debt Service	Total
Cash	230,148	50,998	281,146
Taxes receivable	109,179		109,179
Inventory	-		-
Other receivables, net of allowance for uncollectibles	12,492		12,492
Due from other funds	-		-
Total Assets	351,819	50,998	402,817
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	42,004		42,004
Accrued expenses	399,355		399,355
Due to other funds	-		-
Unearned revenues	109,179		109,179
Total Liabilities	550,538		550,538
Fund Balances:			
Nonspendable	-		-
Restricted for Debt Service		50,998	50,998
Assigned	32,469		32,469
Unassigned	(231,188)		(231,188)
Total Fund Balances	(198,719)	50,998	(147,721)
Total Liabilities and Fund Balances	351,819	50,998	402,817

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, 2025

Total fund balances-governmental funds		(147,721)
Amounts reported for governmental activities in the statement of net position are different because:		
Restricted cash from Bonded Debt Issuance		-
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		39,888
Net Pension Asset		
Construction in progress	634,379	
Land	25,000	
Buildings and Improvements	2,848,656	
Furniture and Equipment	663,783	
Accumulated Depreciation	(2,819,907)	
Total capital assets	1,351,911	1,351,911
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	147,013	147,013
Unearned Property taxes not collected	109,179	109,179
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	(53,553)	
Longterm Liabilities	774,692	
Deferred Inflows Pension Plan	568,574	(1,396,819)
Net position of governmental activities		103,451

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, 2025

<u>Revenues</u>	General	Debt Service	Total
Ad valorem tax	897,576		897,576
Sales tax	165,790		165,790
Franchise fees	26,831		26,831
Fine and forfeitures	42,693		42,693
Licenses and permits	84,394		84,394
Grant income	50		50
Miscellaneous & other services	37,442	-	37,442
Interest income	363		363
Total Revenues	1,255,139	-	1,255,139
<u>Expenditures</u>			
Current:			
General government:			
Administration	520,485		520,485
Public Safety	407,197		407,197
Court expenses	26,918		26,918
Public Works	589,888		589,888
Culture & Recreation	180,855		180,855
Debt Service:			-
Principal	-	6,000	6,000
Interest and fiscal cost	-	62,256	62,256
Bond issuance cost	-		-
Capital Outlay	23,896		23,896
Total Expenditures	1,749,239	68,256	1,817,495
Deficiency of Revenues Over Expenditures	(494,100)	(68,256)	(562,356)
Other Financing Sources:			
Transfers in	88,554	50,998	139,552
Transfers out	(50,998)	-	(50,998)
Decrease in Restricted Cash	758,202		758,202
Total Other Financing Sources	795,758	50,998	846,756
Net Change in Fund Balance	301,658	(17,258)	284,400
Fund Balances - beginning of year	(500,377)	68,256	(432,121)
Fund Balances - end of year	(198,719)	50,998	(147,721)

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, 2025

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

Net change in fund balances — total governmental funds		284,400
<p>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.</p>		
Decrease in Restricted Cash is not a source of revenue for Government Wide		(758,202)
Capital outlay expenditures	23,896	
Depreciation expense	(74,646)	
	(50,750)	(50,750)
Miscellaneous differences between Government Wide and Governmental Funds		7,451
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Debt Service		6,000
Property taxes not collected	109,179	
Less prior year	(128,568)	
	(19,389)	(19,389)
<p>Total Pension Expense is not recognized in Governmental funds</p> <p>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.</p>		
Pension Expense	(45,675)	
OPEB Expense	965	
	(44,710)	(44,710)
Change in net position of governmental activities		(575,200)

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

CITY OF BARTLETT, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2025

	Business-type Activities Enterprise Fund
	Water, Sewer and Sanitation Fund
<u>ASSETS</u>	
Current assets:	
Cash and cash equivalents	-
Accounts receivable	501,711
Net Pension Position	10,181
Restricted cash	402,561
Total Current Assets	914,453
Capital assets:	
Land	78,821
Electric System	694,396
Utility System	6,908,963
Furniture and Equipment	574,646
Construction in Progress	3,322,973
Less accumulated depreciation	(8,438,329)
Total capital assets	3,141,470
Total Assets	4,055,923
Deferred Outflows of Resources	49,331
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	195,484
Accrued expenses	36,569
Customer deposits	199,763
OPEB liability	7,204
Current portion of long-term debt	378,668
Total Current liabilities	817,688
Non-Current liabilities	
Bonds payable	1,146,990
Total Liabilities	1,964,678
<u>NET POSITION</u>	
Net Investment in Capital Assets	1,615,812
Restricted for debt service	410,471
Unrestricted	2,453
Total Net Position	2,028,736
Deferred Inflows of Resources	111,840

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, 2025

	Business-type Activities Enterprise Fund
	Water, Sewer and Sanitation Fund
<u>Operating Revenues</u>	
Water, Sewer, and Sanitation	2,810,839
Miscellaneous	66,381
Total Operating Revenues	2,877,220
<u>Operating Expenses</u>	
Garbage collection cost	154,756
Purchased Power	936,434
Purchased water	331,870
Contract Services & related exp	718,202
Repairs, Materials and Supplies	183,668
Depreciation	248,634
Other services and charges	42,930
Total Operating Expenses	2,616,494
Operating Income	260,726
<u>Nonoperating Revenues</u>	
Grant Funds received	574,799
Interest Income	-
Interest expense	(39,947)
Total Nonoperating Revenues (Expenses)	534,852
Income Before Transfers	795,578
Transfers In/(Out)	(88,554)
Change in Net Position	707,024
Net Position - beginning	1,321,712
Prior Period Adjustment	-
Net Position - ending	2,028,736

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, 2025

	Business-type Activities Enterprise Fund Water, Sewer and Sanitation Fund
<u>Cash Flows from Operating Activities</u>	
Cash received from customers	2,772,498
Cash paid to suppliers	(1,907,601)
Cash paid to employees	(277,530)
Net Cash Provided by Operating Activities	587,367
<u>Cash Flows from Noncapital Financing Activities</u>	
Transfer in - cash only	(88,554)
Net Cash used by Noncapital Financing Activities	(88,554)
<u>Cash Flows from Capital and Related Financing Activities</u>	
Grant funds received	574,799
Capital asset expenditures	(999,764)
Principal proceeds received	-
Principal paid	(361,538)
Interest paid	(39,947)
Net Cash Used by Capital and Related Financing Activities	(826,450)
<u>Cash Flows from Investing Activities</u>	
Decrease in invested cash	56,241
Interest received	-
Net Cash Provided by Investing Activities	56,241
Net Increase in Cash and Cash Equivalents	(271,396)
Cash and cash equivalents - beginning of year	673,957
Cash and cash equivalents - end of year	402,561
<u>Reconciliation of operating income to net cash provided by operating activities:</u>	
Operating income	260,726
Adjustments to reconcile operating loss to net cash provided by Operating Activities:	-
Depreciation expense	248,634
Increase in accounts receivable	(38,341)
Increase in net pension asset	(8,024)
Increase in accounts payable & accrued expenses	78,173
increase in opeb liability	(168)
Increase/decrease in deferred outflows/inflows	22,346
Increase in customer deposits	24,021
Total Adjustments	326,641
Net Cash Provided by Operating Activities	587,367

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 rolls 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, 2025

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:

Court	\$ 2,064
Culture & recreation	\$ 129,410

The City was under budget overall in the General Fund by \$475,371.

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, 2025, 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.	433,707		433,707
4. Uninsured and uncollateralized			
Total Deposits	683,707	125,807	809,514
Carrying Amount	683,707	125,807	809,514

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, 2024 (fiscal year ended September 30, 2025) was \$878,187.

The tax assessment of October 1, 2024 tax sets a tax levy at \$.07855 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, 2025, are as follows:

	General Fund
Current Taxes Receivable	50,070
Delinquent Taxes Receivable	59,109
	109,179

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	109,179	-
Accounts and other receivables	124	501,711
Less: allowance for uncollectibles	-	-
Sales Tax	12,368	-
State Court Costs	-	-
Net total receivables	121,671	501,711

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, 2025, were as follows:

	General	Water and Sewer
Accounts Payable:	42,004	195,484
Accrued liabilities	399,355	36,569
Customer deposits		199,763
Total Payables	441,359	431,816

D. INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivable and payable balances at September 30, 2025 were:

	Due from Other Funds	Due to Other Funds
General Fund	-	-
Water, Sewer and Sanitation Fund	-	-
Total All Funds	-	-

E. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 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	659,379	-		659,379
Capital assets, being depreciated:				
Buildings and Improvements	2,848,656	-		2,848,656
Furniture, Equipment, Vehicles	639,887	23,896		663,783
Total capital assets, being depreciated	3,488,543	23,896	-	3,512,439
Less accumulated depreciation	(2,745,261)	(74,646)	-	(2,819,907)
Total capital assets, being depreciated net	743,282	(50,750)	-	1,351,911
Governmental capital assets, net	1,402,661	(50,750)	-	1,351,911

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	6,772,917	136,046		6,908,963
Vehicles, Furniture and Equipment	556,482	18,164		574,646
Electric System	694,396	-		694,396
Construction in progress	2,477,419	845,554	-	3,322,973
Less accumulated depreciation	(8,189,695)	(248,634)		(8,438,329)
Total capital assets, being depreciated	2,311,519	751,130	-	3,062,649
Business-type capital assets, net	2,390,340	751,130	-	3,141,470

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

Governmental activities:		
General Government		26,350
Public Safety		13,241
Public Works		32,219
Library		2,836
Total depreciation expense - governmental activities		74,646
Business-type activities:		
Water, sewer and sanitation		248,634
Total depreciation expense - business-type activities		248,634

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, 2025:

	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.	24,692
Total Debt	774,692
	Business-Type Activities
\$83,463 Capital Lease from Caterpillar with payments of \$1,116 a month, maturing May 2028, interest rate of 3.35%	31,896
\$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	-
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%.	113,762
\$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	725,000
\$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%.	655,000
Total Debt	1,525,658

Fiscal Year			
Fiscal Year Ending	Principal	Interest	Total
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
2030	160,000	14,688	174,688
Thereafter	170,000	4,994	174,994
Total	774,692	163,838	938,530

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
2026	378,668	31,803	410,471
2027	275,882	24,693	300,575
2028	221,108	18,348	239,456
2029	25,000	16,244	41,244
2030	25,000	15,742	40,742
Thereafter	600,000	169,282	769,282
Total	1,525,658	276,112	1,801,770

	Amounts Outstanding 10/1/24	Additions	Retirements	Amounts Outstanding 9/30/2025	Current Portion
General Fund:					
General Obligation					
Note Payable	30,692	-	6,000	24,692	6,000
2024 Tax Notes	750,000	-	-	750,000	-
Lease Payable	-	-	-	-	-
Lease Purchase	-	-	-	-	-
Long-term liabilities	780,692	-	6,000	774,692	6,000
Utility Fund:					
2024 Tax and Revenue CO	745,000	-	20,000	725,000	25,000
Bonds Payable	930,000	-	275,000	655,000	285,000
Note Payable	167,356	-	53,594	113,762	55,724
Lease Payable	44,840	-	12,944	31,896	12,944
Long-term liabilities	1,887,196	-	361,538	1,525,658	378,668

III. DETAILED NOTES ON ALL FUNDS (Continued)
G. DEFERRED REVENUE

Deferred revenue at year end consisted of the following

General Fund:	
Property Taxes: Current	50,070
Property Taxes: Delinquent	59,109
	109,179

H. INTERFUND TRANSFERS

Inter-fund transfers during the year ended September 30, 2025 were as follows:

	Transfers In	Transfers Out
General Fund	88,554	-
Water, Sewer and Sanitation F	-	88,554
Total	88,554	88,554

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 937 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.tmr.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, 2024 valuation and measurement date, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	34
Active employees	<u>17</u>
Total	62

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 2025 and 2024 respectively. The city's contributions to TMRS for the year ended September 30, 2025 were \$91,746, and were equal to the required contributions.

D. Net Pension Liability

The city's Net Pension Liability (NPL) was measured as of December 31, 2024, 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, 2024 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, 2024, 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	142,750
	2. Interest (on the Total Pension Liability)	147,115
	3. Changes of benefit terms	-
	4. Difference between expected and actual experience	47,630
	5. Changes of assumptions	-
	6. Benefit payments, including refunds of employee contributions	(73,095)
	7. Net change in total pension liability	264,400
	8. Total pension liability - beginning	2,144,648
	9. Total pension liability - ending	2,409,048
B.	Plan fiduciary net position	
	1. Contributions - employer	91,746
	2. Contributions - employee	54,014
	3. Net investment income	225,304
	4. Benefit payments, including refunds of employee contributions	(73,095)
	5. Administrative Expense	(1,441)
	6. Other	(34)
	7. Net change in plan fiduciary net position	296,494
	8. Plan fiduciary net position - beginning	2,162,622
	9. Plan fiduciary net position - ending	2,459,116
C.	Net pension liability [A.9-B.9]	(50,068)
D.	Plan fiduciary net position as a percentage of the total pension liability [B.9 / A.9]	102.08%
E.	Covered-employee payroll	771,624
F.	Net pension liability as a percentage of covered employee payroll [C / E]	-6.49%

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	\$329,974	\$(50,069)	\$(359,303)

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.tmr.com

CITY OF BARTLETT
SCHEDULE OF PENSION EXPENSE
30-Sep-25

1.	Total Service Cost	142,750
2.	Interest on the Total Pension Liability	147,115
3.	Current Period Benefit Changes	-
4.	Employee Contributions (Reduction of Expense)	(54,014)
5.	Projected Earnings on Plan Investments (Reduction of Expense)	(145,977)
6.	Administrative Expense	1,441
7.	Other Changes in Fiduciary Net Position	34
8.	Recognition of Current Year Outflow (Inflow) of Resources - Liabilities	29,221
9.	Recognition of Current Year Outflow (Inflow) of Resources - Assets	(15,866)
10.	Amortization of Prior Year Outflows (Inflows) of Resources - Liabilities	(56,550)
11.	Amortization of Prior Year Outflows (Inflows) of Resources - Assets	12,747
12.	Total Pension Expense	60,901

**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)

2021 0.06% 0.06% 100.0%

2022 0.07% 0.07% 100.0%

2023 0.07% 0.07% 100.0%

2024 0.07% 0.07.% 100.0%

2025 0.07% 0.07.% 100.0%

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)
	<u>Total OPEB Liability</u>
Balance at 12/31/23	\$61,431
Changes for the year	
Service Cost	2,392
Interest on Total OPEB liability	2,332
Changes of benefit terms	0
Differences between expected and actual experience	(817)
Changes in assumption or other inputs	(3,038)
Benefit payments	<u>(1,543)</u>
Net changes	(674)
Total OPEB Liability – end of year	\$ 60,757

Total OPEB Liability as a Percentage of Covered Payroll 7.87%

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

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

	1% Decrease in Discount Rate (3.08%)	Discount Rate (4.08%)	1% Increase in Discount Rate (5.08%)
Total OPEB liability	\$71,366	\$60,757	\$52,422

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-25

1. Total Service Cost	2,392
2. Interest on the Total OPEB Liability	2,332
3. Changes in benefit terms	-
4. Employer Administrative costs	-
5. Recognition of deferred outflows/inflows of resources	-
6. Differences between expected and actual experience	(829)
7. Changes in assumptions or other inputs	(5,181)
8. Total OPEB Expense	(1,286)

CITY OF BARTLETT
SCHEDULE OF OUTFLOWS AND INFLOWS - OPEB CURRENT AND FUTURE EXPENSE
30-Sep-25

	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources	2024 Recognized in current pension expense	Deferred (Inflow) Outflow in future expens
Due to Liabilities:				
Difference in expected and actual experience [actuarial (gains) or losses]	3.5	(817)	(234)	(583)
Difference in assumption changes [actuarial (gains) or losses]	3.5	(3,038)	(868)	(2,170)
Contributons made subsequent to measurement date		provided by city	provided by city	provided by c
			(1,102)	(2,753)

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

	Net deferred outflows (inflows) of resources
2025	(5,809)
2026	(4,682)
2027	141
2028	-
2029	-
Thereafter	-
Total	(10,350)

**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 \$501,711. Utility customer deposits held at year end totaled \$199,763.

K. COMMITMENTS AND CONTINGENCIES

As of September 30, 2025, 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, 2025 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, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		
<u>Operating Revenues</u>				
Water Service	722,081	722,081	596,599	(125,482)
Sewer Service	407,635	407,635	349,910	(57,725)
Municipal Light & Power System	1,368,812	1,368,812	1,552,944	184,132
Garbage service	264,192	264,192	255,401	(8,791)
Garbage tax	-	-	-	-
Penalty income	-	-	37,960	37,960
Interest income	-	-	-	-
Meter Connect/Service/Transfer fees	-	-	18,025	18,025
Business Franchise fees	-	-	-	-
Miscellaneous	63,000	63,000	66,381	3,381
Total Operating Revenues	2,825,720	2,825,720	2,877,220	51,500
<u>Operating Expenses</u>				
Cost of water	353,254	353,254	331,870	21,384
Cost of garbage services	142,530	142,530	154,756	(12,226)
Contract, Salaries and related expenses	-	-	378,666	(378,666)
Municipal Light & Power System	1,207,087	1,207,087	936,434	270,653
Wastewater expenses	282,010	282,010	339,536	(57,526)
Other services and charges	6,239	6,239	42,930	(36,691)
Depreciation/Capital outlay	-	-	248,634	(248,634)
Repairs, Materials and Supplies	-	-	183,668	(183,668)
Total Operating Expenses	1,991,120	1,991,120	2,616,494	(625,374)
Operating Income	834,600	834,600	260,726	573,874
Grant income	-	-	574,799	574,799
Interest income	-	-	-	-
Interest expense/Debt service	-	-	(39,947)	(39,947)
Total nonoperating revenues (expenses)	-	-	534,852	534,852
Excess (Deficiency) of Revenues	834,600	834,600	795,578	(39,022)
Over Expenditures:				
Other Financing Sources (Uses):				
Loan Repayment	-	-	-	-
Transfers in/out	(680,000)	(680,000)	(88,554)	591,446
Total Other Financing Sources (Uses)	(680,000)	(680,000)	(88,554)	591,446
Net Change in Fund Balance	154,600	154,600	707,024	552,424
Fund Balances - beginning of year	1,321,712	1,321,712	1,321,712	
Prior period adjustment	-	-	-	
Fund Balances - end of year	1,476,312	1,476,312	2,028,736	552,424

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, 2025

	Original	Final	Actual Amounts	Variance with Final
<u>Revenues</u>				
Ad valorem tax	925,357	925,357	897,576	(27,781)
Sales tax	155,950	155,950	165,790	9,840
Franchise fees	15,000	15,000	26,831	11,831
Fine and forfeitures	6,763	6,763	42,693	35,930
Miscellaneous income	2,100	2,100	37,442	35,342
Licenses and permits	32,000	32,000	84,394	52,394
Cemetary revenue	2,600	2,600	-	(2,600)
Interest income	-	-	363	363
Grant & donations income	606,701	606,701	50	(606,651)
Rental fees	-	-	-	-
Pool revenue	-	-	-	-
Library revenues	-	-	-	-
Total Revenue	1,746,471	1,746,471	1,255,139	(491,332)
<u>Expenditures</u>				
Current:				
General government	641,512	641,512	520,485	121,027
Public Safety	577,392	577,392	407,197	170,195
Court Expenses	24,854	24,854	26,918	(2,064)
Public Works	843,600	843,600	589,888	253,712
Cultural & Recreation	51,445	51,445	180,855	(129,410)
Debt Service:				
Principal	124,063	124,063	6,000	118,063
Interest and fiscal charges	-	-	62,256	(62,256)
Capital Outlay:	30,000	30,000	23,896	6,104
Total Expenditures	2,292,866	2,292,866	1,817,495	475,371
Excess (Deficiency) of Revenues Over Expenditures:	(546,395)	(546,395)	(562,356)	(15,961)
Other Financing Sources (Uses):				
Decrease in Restricted Cash			758,202	
Transfers in	680,000	680,000	88,554	(591,446)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	680,000	680,000	846,756	(591,446)
Net Change in Fund Balance	133,605	133,605	284,400	(607,407)
Fund Balances - beginning of year	(432,121)	(432,121)	(432,121)	
Fund Balances - end of year	(298,516)	(298,516)	(147,721)	(607,407)

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

City of Bartlett										
Changes in Net Pension Liability										
Last ten years										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
A. Total pension liability										
1. Service Cost	91,795	85,020	81,795	81,178	88,767	91,876	129,726	129,726	151,476	142,751
Interest (on the Total)	64,479	60,632	71,210	76,900	84,263	86,181	111,961	111,961	143,350	147,111
Changes of benefit	-	-	-	-	-	-	-	-	185,950	-
Difference between e	(152,675)	38,744	(31,009)	5,759	(97,046)	(2,809)	71,013	71,013	(162,239)	47,631
Changes of assump	17,527	-	-	-	6,185	-	-	-	(8,383)	-
Retirement payments, includ	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)	(33,958)	(55,041)	(73,091)
Change in total pens	(30,736)	155,042	99,192	111,859	17,063	129,722	278,742	278,742	255,113	264,401
Total pension liab	901,158	870,422	1,025,464	1,124,656	1,236,515	1,253,578	1,610,793	1,610,793	1,889,535	2,144,641
Total pension liab	870,422	1,025,464	1,124,656	1,236,515	1,253,578	1,383,300	1,889,535	1,889,535	2,144,648	2,409,041
B. Fiduciary net position										
Contributions - emp	33,748	39,950	38,394	36,385	42,299	49,151	64,481	64,481	61,718	91,741
Contributions - emp	45,508	39,809	38,858	35,671	38,238	42,062	65,690	65,690	58,614	54,011
Net investment inc	1,384	65,096	149,900	(38,515)	195,855	112,128	(140,822)	(140,822)	218,402	225,301
Retirement payments, Includ	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)	(33,958)	(55,041)	(73,091)
Administrative Exp	(844)	(738)	(778)	(744)	(1,106)	(725)	(1,216)	(1,216)	(1,384)	(1,441)
6. Other	(42)	(40)	(40)	(39)	(32)	(28)	1,451	1,451	(9)	(31)
Net change in plan fid	\$ 27,892	114,723	203,530	(19,220)	210,148	157,062	(44,374)	(44,374)	282,300	296,491
Plan fiduciary net po	939,092	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,924,696	1,924,696	1,880,322	2,162,621
Plan fiduciary net po	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,633,227	1,880,322	1,880,322	2,162,622	2,459,111
C. Pension liability (A)	(96,562)	(56,243)	(160,581)	(29,502)	(222,587)	(249,927)	9,213	9,213	(17,974)	(50,061)
D. Plan net position as a percentage										
Total pension liability	111.09%	105.48%	114.28%	102.39%	117.76%	118.07%	99.51%	99.51%	100.84%	102.08%
E. Funded-employee p	650,109	568,696	550,811	509,591	546,261	600,890	860,251	860,251	837,344	771,621
F. Pension liability as a percentage										
Funded employee pay	-14.85%	-9.89%	-29.15%	-5.79%	-40.75%	-41.59%	1.07%	1.07%	-2.15%	-6.41%

**City of Bartlett
Schedule of Contributions**

Last 10 Fiscal Years

30-Sep-25

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actually Determined Contributions in relation to the actuarially determined contributions.	79,256	79,759	77,252	72,056	80,537	91,213	130,171	130,171	120,332	145,760
	<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>	<u>145,760</u>
Contribution deficiency	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	650,109	568,696	550,811	509,591	546,261	600,890	860,251	860,251	837,344	771,624
Contributions as a % of covered employee payroll	12.19%	14.02%	14.03%	14.14%	14.74%	15.18%	15.13%	15.13%	15.13%	-6.49%

Noes to Schedule

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

