



**Chad Mees, Mayor**  
**Phillip Weaver, Mayor Pro-Tempore**  
**Gayle Jones, Council Member**  
**Vickie Cooper, Council Member**  
**Jesse Luna, Council Member**  
**Shelton Gilmore, Council Member**

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

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

**Regular Called Meeting**

**7:00 PM**  
**Monday, February 26, 2024**  
**Teinert Memorial Public Library**  
**337 N Dalton, Bartlett, TX 76511**

For citizen comments, please contact Brenda Kelley, City Clerk at ([municipalcourt@bartlett-tx.us](mailto: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.)*

**WORKSHOP AGENDA: REVIEW/DISCUSS AND PROVIDE DIRECTION**

1. Presentation and discussion on 2024 Rural Economic Development Downtown Revitalization Program.

**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.)*

2. Consideration and possible action to appoint Andrew "AP" Mitchell to the Teinert Memorial Library Board.
3. Consideration and possible action to appoint Lori Thieme to the Teinert Memorial Library Board.

**REGULAR AGENDA: REVIEW/DISCUSS AND CONSIDER ACTION**

4. Consideration and possible action to approve the 2023 Audit and Annual Comprehensive Financial Report.
5. Consideration and possible action to approve Ordinance 20240226-01 an order to cancel the May 4<sup>th</sup>, 2024 election.
6. Consideration and possible action to approve task order KPA-24-001 with Kasberg, Patrick & Associates (24-02-MSA) for general engineering services for an amount not to exceed \$50,000.
7. Consideration and possible action to approve resolution 20240226-01 to change the City Council regular meeting time to 6 PM.
8. Consideration and possible action to direct City Administrator to apply for the 2024 Rural Economic Development Downtown Revitalization Program.

**FUTURE AGENDA ITEMS**

**ADJOURN**



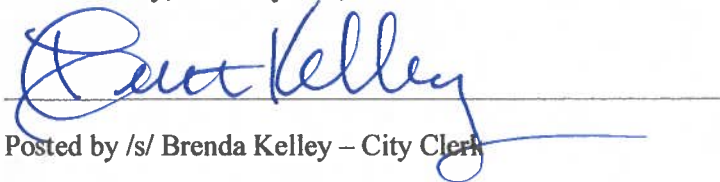
**Chad Mees, Mayor**  
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*All items listed on the agenda are eligible for discussion and/or action. The City Council reserves the right to retire into executive session at any time during the course of this meeting to deliberate any of the matters listed, as authorized by Texas Government 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about gifts and donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development). All final deliberations and actions of the governing body shall be held in an open meeting as required by Texas Government Code 551.102.*

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

Posted Friday, February 23<sup>rd</sup>, at or before 6:00 P.M.

A handwritten signature in blue ink, appearing to read "Brenda Kelley", is written over a horizontal line. The signature is cursive and extends slightly below the line.

Posted by /s/ Brenda Kelley – City Clerk



## **Texas Community Development Block Grant Program**

2024 Rural Economic Development  
Downtown Revitalization Program

Application Guide – Community Application

For assistance: [CDBGApps@TexasAgriculture.gov](mailto:CDBGApps@TexasAgriculture.gov)

# Table of Contents

## Table of Contents

TxCDBG Goals and Requirements.....	3
TxCDBG Application Process Update.....	3
Downtown Revitalization Program Goals and Requirements.....	3
Eligible Applicants.....	4
Eligible Project Area .....	5
Eligible Project Activities.....	6
Ineligible Project Activities .....	7
Application Acceptance .....	7
Timeline of Application Process .....	9
Steps in Community Application Process .....	9
Step 1: Create application in TDA-GO .....	9
Step 2: Schedule and publicize public hearing .....	10
Step 3: Conduct public hearing .....	11
Step 4: Develop community needs list .....	12
Step 5: Adopt necessary local governing body resolution(s) committing to the grant application .....	13
Resolution #1: Community Commitment.....	13
Resolution #2: Slum & Blight Conditions.....	13
Step 6: Complete and submit Community Application in TDA-GO .....	13
Complete Applicant Contact Information.....	<b>Error! Bookmark not defined.</b>
Complete Community Needs Assessment .....	<b>Error! Bookmark not defined.</b>
Complete CDM Scoring Criteria .....	<b>Error! Bookmark not defined.</b>
Submit Grant Application.....	13
Scoring Criteria .....	14
Additional Program Information .....	18

## TxCDBG Goals and Requirements

The goal of the Texas Community Development Block Grant (TxCDBG) Program is to develop viable communities by providing decent housing and a suitable living environment, as well as by expanding economic opportunities, principally for persons of low-to-moderate income. In awarding funding pursuant to Texas Government Code, Section 487.351(c), the Texas Department of Agriculture (TDA) shall give priority to eligible activities in the areas of economic development, community development, and rural health to support workforce development.

The objectives of the TxCDBG Program are:

1. To improve public facilities to meet basic human needs, principally for low-to-moderate income persons;
2. To improve housing conditions, principally for persons of low-to-moderate income;
3. To expand economic opportunities by creating or retaining jobs, principally for low-to-moderate income persons; and
4. To provide assistance and public facilities to eliminate conditions hazardous to the public health and of an emergency nature.

## TxCDBG Application Process Update

TDA has recently implemented a two stage application process:

- **Community Application:** an initial application is submitted containing basic information required to determine a community's TxCDBG eligibility and to calculate scores for competitive grants. No project-specific commitments are required at this time.
- **Project Application:** Applicants whose Community applications scored within funding range will be invited by TDA to submit a Project Application with complete project information.

## Downtown Revitalization Program Goals and Requirements

The Downtown Revitalization Program provides funding for infrastructure improvements to promote pedestrian-centered economic activity. Funded projects will be located on public property within the designated downtown district or Main Street area and meet the criteria for elimination of designated slum & blight conditions.

Community Application Due Date	April 3, 2024, 11:59 p.m. C.T.
Grant Amount	\$500,000
Minimum Match Amount	\$17,500
National Program Objective	Elimination of Slum and/or Blighted Conditions
Application Method	Applications will be accepted online via the TDA-GO! grant management system. The system may be accessed by navigating to <a href="https://tda-go.intelligrants.com/">https://tda-go.intelligrants.com/</a> .

### Main Street Set-Aside

Communities with a designation as an official Texas Historical Commission (THC) Main Street City shall be scored and ranked separately from communities that are not participating in THC's Main Street

Program. Applicants participating in the Main Street Program must remain a participating city for the duration of the award/contract.

## Eligible Applicants

To be eligible to apply for and to receive funding under the TxCDBG Program, a community must meet all of the following criteria, in accordance with Title 24, Part 570 of the Code of Federal Regulations and Title 4, Part 1, Chapter 30, Subchapter A, Section 30.4 of the Texas Administrative Code (TAC), and TxCDBG program requirements:

- 1) Qualify as a unit of general local government (UGLG).

An UGLG is a city, county, town, township, village, or other general purpose political subdivision of the state, or as otherwise defined in 42 U.S.C. §5302. Special purpose political subdivisions are not eligible as TxCDBG applicants.

- 2) Qualify as a non-entitlement community.

Only communities NOT identified as part of the federal CDBG entitlement program may apply for TxCDBG funding. Entitlement communities are listed in Appendix B. Municipalities located within an entitlement county may elect to participate with either the county program or the state non-entitlement program, but not both, for each three-year period; please contact the entitlement county to confirm eligibility for the current year.

- 3) Levy and collect a local property tax or local sales tax option in the current fiscal year.
- 4) Meet Progress Thresholds for existing TxCDBG grant agreements.

Applicants must demonstrate current compliance with progress threshold requirements for existing TxCDBG grant awards to be eligible for additional rounds of TxCDBG funding.

- Progress Threshold #1: Existing Grant Agreements beginning on or before the date identified in the chart below must have satisfied all Group B requirements prior to the Community Application due date.
- Progress Threshold #2: Existing Grant Agreements beginning on or before the date identified in the chart below must be completed and have submitted both the Project Completion Report (PCR) and the final payment request prior to the Community Application due date.
  - Where the Community Application due date falls between the date of an existing grant agreement's original end date and the date the Project Completion Report is due, TDA will initially accept a Community Application and will assess compliance with Progress Threshold #2 on the date the PCR become due.
- Details regarding documentation for meeting these thresholds can be found in the TxCDBG Project Implementation Manual.

<b>Fund Category</b>	<b>Progress Threshold #1 applies to Grant Start Date</b>	<b>Progress Threshold #2 applies to Grant Start Date</b>
Community Development Fund (CDV)	12 months prior to due date (4/3/2023)	24 months prior to due date (4/3/2022)
Downtown Revitalization/ Main Street Program	12 months prior to due date (4/3/2023)	24 months prior to due date (4/3/2022)
Colonia Fund (CFC and CEDAP, excluding CSH)	12 months prior to due date (4/3/2023)	24 months prior to due date (4/3/2022)
FAST Fund (CFA)	6 months prior to due date (10/3/2023)	18 months prior to due date (10/3/2022)
State Urgent Need Fund (CSU)	12 months prior to due date (4/3/2023)	18 months prior to due date (10/3/2022)
Rural Economic Development Fund (Stage 1 and 2)	n/a	n/a

### **Fund-Specific Eligibility**

- 5) An eligible applicant for the Downtown Revitalization Program must be an incorporated municipality.

### **Eligible Project Area**

Although the Community Application does not identify a specific project for potential funding, the Applicant must confirm an eligible project area that will satisfy program requirements. If selected for funding, the Applicant will then submit a Project Application that identifies a project from within the eligible project area described in this Community Application AND addresses one or more of the conditions that contributed to the deterioration of the area.

For Downtown Revitalization Fund improvements, an eligible project area must meet the required definition for a downtown district AND meet the National Program Objective of Elimination of Slum and/or Blight Conditions.

- 1) Downtown district. The downtown district must be designed to promote pedestrian-centered economic activity and be supported by local documentation, such as a zoning map, local district designation, or other local records.

Typically, a downtown district will meet the following criteria:

- a. The city's historic area of commerce or economic center of the community;
- b. The area around the courthouse or city square, if the improvements will primarily serve non-governmental buildings; and/or
- c. The primary business or retail district for the community that does not include single-family dwellings.

TDA will make the final determination of whether an area is considered a "downtown district" for purposes of this program.

- 2) Designated area of blighted conditions. For the Downtown Revitalization Program, a community must meet the National Program Objective of Elimination of Slum and/or Blight Conditions.

An area within a municipality may be considered as slum or blighted if the area is detrimental to the public health, safety, morals, and welfare of the municipality because the area:

- Has a predominance of buildings or other improvements that are dilapidated, deteriorated, or obsolete due to age or other reasons (minimum 25% of buildings in the area);
- Is prone to high population densities and overcrowding due to inadequate provision for open space;
- Is composed of open land that, because of its location within municipal limits, is necessary for sound community growth through replatting, planning, and development for predominantly residential uses; or
- Has conditions that exist which:
  - Endanger life or property by fire or other causes; or
  - Are conducive to the ill health of the residents, disease transmission, abnormally high rates of infant mortality, abnormally high rates of juvenile delinquency and crime, or disorderly development because of inadequate or improper platting for adequate residential development of lots, streets, and public utilities.

Additional information regarding documentation for National Program Objectives can be found in the TxCDBG Guide to National Objectives.

The area that is officially designated by city ordinance as slum or blight is not necessarily the same as the downtown district – the blighted area may be a subset or a larger area that overlaps the downtown district. The application will require a map identifying the boundaries of the downtown district AND the boundaries of the designated area of blighted conditions, as well as a description of the conditions which qualified it as slum or blighted at the time of its designation. The area that is included in both the downtown district and the designated area of blighted conditions is the eligible project area.

### Eligible Project Activities

The 2024 TxCDBG Community Application does not require identification of a specific project or activity. The following information is provided in order for communities to understand the type of projects that may be considered for communities if/when invited by TDA to submit a Project Application.

TxCDBG Downtown Revitalization Program funds are only available for public infrastructure improvements or activities explicitly needed to eliminate slum and blight conditions in the downtown or main street area. Reference TxCDBG Guide to National Program Objective for detailed guidance on eligible activities.

The project selected during preparation of a Project Application may include one or more of the following activities IF the activity addresses the existing designated blighted conditions:

#### Project Activities

- Sidewalks and lighting;
- Activities required to eliminate architectural barriers for the disabled;
- Water and/or sewer lines;
- Road construction/rehabilitation to include curb and gutter and related drainage;
- Natural gas lines and related items;
- Electric power lines and transformers;
- Utilities including natural gas and electric;
- High-speed internet infrastructure with prior approval from TDA; or
- Demolition and clearance activity of non-residential structures.



### Associated Activities

- Grant administration
- Engineering services

**Main Street Set-aside:** Applications selected for funding must identify a project consistent with the existing Texas Historical Commission (THC) Main Street Program workplan submitted for Main Street America annual accreditation, including any revisions accepted by THC.

**All other applications:** Applications selected for funding must identify a project that dedicates 51% of all project costs to sidewalk improvements (including lighting) and related accessibility improvements that comply with the Americans with Disabilities Act (ADA).

### Ineligible Project Activities

The applicant may not use funds for the following:

- Grant or otherwise transfer TxCDBG monies to a business;
- Building rehabilitation, building construction, machinery, equipment, or working capital;
- Landscaping, benches, ornamental signs or trash cans;
- Excess/speculative improvements, extra connections or excessive looping;
- Operation and maintenance activities, such as re-stripping or sealcoating;
- Refinancing or to repay the applicant, a local related economic development entity, a benefiting business or its owners and related parties for expenditures;
- Demolition of a historic building and/or housing units;
- Parking facilities and parking lots;
- Otherwise eligible activities that will significantly benefit residential structures; or
- Otherwise eligible activities that will provide benefit beyond the identified project area.

### Application Acceptance

TDA staff will review each submitted Community Application. Completed applications received by the published deadline may be subject to disqualification including, but not limited to, any of the following reasons:

- The Applicant is not a unit of general local government;
- The Applicant is identified as a CDBG Entitlement Program participant;
- The Applicant does not meet the Applicant Threshold Requirements;
- The Community Application does not comply with the requirement to provide a passed/adopted local government resolution authorizing submission of the Community Application;
- The Community Application does not comply with the TxCDBG Citizen Participation requirements, including documentation of the required public hearing;
- The Community Application does not comply with the requirement to assess the Applicant's housing and community development needs prior to submission of a TxCDBG application;
- The Community Application does not comply with the requirement to fully complete all required forms in the TDA-GO system;
- The Community Application contains false information; or
- The Applicant does not respond, refuses to respond, or does not provide an adequate response to requests for revisions or additional information within the prescribed timeline.

In addition, Community Applications for the Downtown Revitalization Program may be subject to disqualification for the following reasons:

- The Community Application does not comply with the requirement to provide a local government resolution designating the area of blighted conditions; or
- The Community Application does not comply with the requirement to document the downtown district.

Complete and eligible Community Applications will be scored by TDA staff and cumulative scores will be posted to the TDA website for public review.

## Timeline of Application Process

Task/Step	Date to Complete
<b>Community Application</b>	
TDA releases Community Application	February 6, 2024
Community Application webinar	February 6, 2024
Publicize notice of public hearing	March 29, 2024
Conduct public hearing	April 2, 2024
Adopt local governing body resolution(s)	April 3, 2024
Complete and submit TDA-GO Community Application	April 3, 2024
<b>Project Application</b>	
TDA invites highest scoring communities to complete Project Applications	Approx. April 15, 2024
Training webinar: procurement of administration and engineering services	April 17, 2024
Administration and engineering services required to be awarded	June 14, 2024
Meet with Application Team, including TDA staff as needed, to discuss most feasible project(s) <ul style="list-style-type: none"> <li>- identify the service area</li> <li>- document the beneficiaries of the service area</li> <li>- develop cost estimate</li> </ul>	--
Complete Project Application forms in TDA-GO	--
Publish notice of application availability	August 26, 2024
Adopt revised local governing body resolution, if additional commitments are required	August 29, 2024
Submit application in TDA-GO	August 30, 2024

## Steps in Community Application Process

### Step 1: Create application in TDA-GO

TxCDBG Community Applications will only be accepted online through the TDA-GO grant management system.

TDA-GO can be accessed by navigating to <https://tda-go.intelligrants.com/>

For assistance creating a new account for an individual person and/or community, refer to [How to Register New Users and Organizations](#) in the TxCDBG Implementation Manual.

To initiate a grant application in TDA-GO:

1. Login to TDA-GO and navigate to the **Initiate New Application** panel of the dashboard.
2. Under **Initiate New Application**, click on CDBG – Downtown Revitalization Program.  
**NOTE:** Only the Authorized Official or local staff Project Director for the applicant community can initiate new applications. TDA staff can also assist with new applications.
3. A brief description and agreement language will appear, review and click “Agree” to continue.
4. The **Document Landing Page** will appear along with four menu sections: Forms, Tools, Status Options, and Related Documents.

- a. In the **Tools** menu, select **Add/Edit people** to review internal staff assigned to the application or to invite third party users. To request additional individuals to be added to the application, submit a [TxCDBG Support Ticket](#) and TDA staff will assist you.
- b. In the **Forms** menu, review each page of the Community Application:
  - i. Applicant Contact Information
  - ii. Community Needs Assessment
  - iii. CDM Scoring Criteria

## Step 2: Schedule and publicize public hearing

Prior to the submission of an application for TxCDBG funds, each applicant must hold at least one public hearing to solicit input on future project selection. The applicant must provide community residents at least 72 hours' notice of the upcoming hearing using a public notice.

**The hearing must be conducted between September 1, 2023, and April 2, 2024.**

Public hearing notices under this section must be issued and documented in **one** of the following ways:

1. Publish the notice in a newspaper of general circulation;
  - A clear picture or photocopy of the full newspaper page showing the notice is required. The publication text, title, date of publication, name of the newspaper, and page number must be clear, readable, and complete without the page being cut or folded.

OR

- Applicant may provide newspaper tear sheet (or a photocopy of the notice and a publisher's affidavit); and
- The published notice must be supported by affidavit (Use Form A101 in TxCDBG Implementation Manual).

OR

2. Post the notice in at least two public places including the courthouse/city hall and a second location within the target area (if applicable);
  - Notices must be posted in locations accessible to the general public at the time of the posting and include all required information in English and any other appropriate language(s) per the recipient's Limited English Proficiency (LEP) plan. See *TxCDBG Project Implementation Manual, Chapter 10 Civil Rights*.
  - Clear photographs showing the location of the public posting(s) are required.
  - The postings must be supported by affidavit (Use Form A101 in TxCDBG Implementation Manual).

OR

3. Post the notice in at least two public places including one at the courthouse/city hall and one on the Grant Recipient's website.

- Notices must be posted in locations accessible to the general public at the time of the posting and include all required information in English and any other appropriate language(s) per the recipient's Limited English Proficiency (LEP) plan. See *TxCDBG Project Implementation Manual, Chapter 10 Civil Rights*.
- Clear photographs showing the location of the public posting(s) are required.
- Screen shots of the website posting with the computer date stamp visible must be retained as documentation of the posting.
- The postings must be supported by affidavit (Use Form A101 in TxCDBG Implementation Manual).

In addition to the public hearing notices above, written notification of the public hearing must be sent to local organizations that provide services or housing for low-to-moderate income persons residing in the jurisdiction.

- a. Organizations including the local Public Housing Authority, the local Health and Human Services office, the local Mental Health and Mental Retardation office, and other local service providers such as Faith-Based organizations, must receive written notification concerning the date, time, location and topics to be covered at the public hearing.
- b. If the service provider serving the jurisdiction's residents is located within the community, then that office should receive the notification but if a local office is not located in the community, then the regional office location that serves the jurisdiction's residents should receive the notification.
- c. Applicants must provide a list of the local service providers that received written notification of the public hearing. Copies of the written notifications must be retained by the applicant and will be reviewed by TDA staff during site visits.

Applicants should ensure that public notices are published on or before the correct days allowing sufficient time for publication and public hearing issues to be resolved rather than just prior to submitting the application.

The public hearing and public hearing notice must comply with the Public Participation requirements, as described in the TxCDBG Project Implementation Manual, Chapter 1 *Administration and Reporting*. The format for the public hearing notice is provided in Appendix A.

### Step 3: Conduct public hearing

Prior to the submission of an application for TxCDBG funds, each applicant must hold at least one public hearing to solicit input on future project selection. The public hearing must address the following topics:

- The development of housing and community development needs, including—
  - current supply of affordable housing and past efforts to increase supply,
  - current social services available to residents and what needs and/or populations remain underserved, and
  - current condition of public infrastructure (water/sewer/streets/drainage/accessibility/etc.) and efforts to improve these conditions;
- The anticipated funding opportunities for which the needs identified through this process may be considered, including —
  - name of funding opportunity,

- anticipated amount of funding available, and
- whether the proposed funding will meet the national objective of benefit to low-to-moderate income persons;
- The community’s need for any eligible activities under the Texas Community Development Block Grant Program;
- The community’s use of past TxCDBG grant funds, if applicable; and
- The plans of the locality to minimize displacement of persons and to assist persons actually displaced as a result of activities assisted with TxCDBG funds, if applicable.

A sample script to be used for the public hearing is provided in Appendix A.

Minutes or notes from the public hearing discussion must be retained in local files and may be referenced if the community is invited to submit a Project Application.

### Step 4: Develop community needs list

TDA expects each Community Application to identify a list of 10-15 community needs relevant to the community’s participation in the TxCDBG program. If the community is selected for funding, the grant-funded project must meet one of the community needs identified in the Community Application.

Community needs identified in the TxCDBG Community Application should be developed through a variety of appropriate sources, such as:

- Public input, including the required public hearing;
- Existing planning documents developed by the community; and
- Knowledge of local government staff.

For the 2024 TxCDBG Community Application process, a community needs list must outline each of these factors for each need listed:

- Community Need - A broad community need statement that describes the problem.
- Action to Address Need – a brief description of the type of work that would address the associated community need.
- Activity category – select from the dropdown list of activity codes is used to classify the various community needs.

For the Downtown Revitalization Program, the most common Community Needs include:

<b>Community Need</b>	<b>Action to Address Need</b>	<b>Activity Category</b>
Sidewalks are deteriorated and unsafe	Replace sidewalks in multiple locations	03L
Businesses in the downtown area are not accessible due to difference in door frame heights and lack of curb cuts	Install ADA-compliant ramps and level sidewalks	03L
Downtown area is unlit at night	Install street lights on north-south roads in the downtown area	03L
Streets in the downtown area are deteriorated	Reconstruct roads in the downtown area	03K
Poor drainage leads to flooding and deteriorating infrastructure	Install drainage features to direct stormwater away from buildings and infrastructure	03I or 03K

For assistance in determining the appropriate Activity category, contact [CDBGApps@texasagriculture.gov](mailto:CDBGApps@texasagriculture.gov)

## Step 5: Adopt necessary local governing body resolution(s) committing to the grant application

TxCDBG Community Applications require a resolution from the local governing body (i.e., County Commissioners Court or City Council) authorizing the submission of a Community Application and confirming the community's commitments related to the program. In addition, the Downtown Revitalization Program requires a resolution designating the slum & blighted area. Failure to comply with these resolution requirements will result in disqualification of the application.

### Resolution #1: Community Commitment

The resolution must:

1. Authorize the submission of a Community Application for funding under the Texas Community Development Block Grant Program;
2. Identify the fund category under which the application is to be considered;
3. Designate the dollar amount of matching funds committed.
4. Commit to, if selected for funding, developing a project that meets programmatic priorities as identified in the Community Application.
5. Commit to compliance with all federal, state, and program requirements, including environmental review, labor standards, procurement, acquisition of property, civil rights, and administrative requirements.

The required resolution format is found in Appendix A – update the fillable information fields prior to publication.

### Resolution #2: Slum & Blight Conditions

The Community Application must be submitted with an official resolution designating the area identified as slum or blighted conditions. The designation of an area as slum or blighted must be within 5 years of the application deadline (on or after April 16, 2019).

The language of the resolution must, at a minimum:

1. Designate the project area as slum or blighted;
2. Designate the conditions which qualify the project area as slum or blighted; and
3. Define the physical boundaries of the area experiencing slum or blight conditions.

The required format of the Slum & Blight resolution is provided in Appendix A.

## Step 6: Complete and submit Community Application in TDA-GO

Complete application in TDA-GO system. Additional step-by-step instructions can be found in Appendix C.

### Submit Grant Application

Completed application should be submitted in TDA-GO. Under **Status Options**, select **Submit Application** to complete this final step.

## Scoring Criteria

The table below describes the criteria used by TDA for scoring Community Applications. Locate the name of your community on each source document listed below to review the scoring data:

Scoring Element	Maximum Points	Source
Median Household Income	10	American Community Survey 5-year estimate – See Appendix B
Unemployment Rate	5	American Community Survey 5-year estimate – See Appendix B
Match Ratio	15	Applicant’s resolution
Economic Development Tax	10	Applicant’s local ordinance
Benefit to Low- to-Moderate Income (LMI) Population	5	Low- to Moderate-Income Statistical data (LMISD) – See Appendix B
Previous Funding	15	TxCDBG Grant History report – See Appendix B
Main Street/Downtown Revitalization Participation	10	Applicant’s local records
Past Performance <ul style="list-style-type: none"> <li>- Timeliness of environmental clearance</li> <li>- Maximum utilization of grant funds awarded</li> <li>- Timeliness of completing projects</li> <li>- Timely submission of closeout reports</li> </ul>	15	TxCDBG grant management records
Total Points	85	

The following table provides more detailed guidance on how the scores are calculated using the data provided:

<p><b>Median Household Income (10 Points):</b> Awarded if the Applicant’s median household income is lower than the annual state household income using the most recent American Community Survey (ACS) 5-year estimate as follows:</p> <ol style="list-style-type: none"> <li>1. Applicant’s Median Household Income (MHI) divided by Texas MHI = MHI %</li> <li>2. Subtract applicant’s MHI % from 1 to calculate the applicant’s MHI Factor</li> <li>3. MHI Factor multiplied by 10 = Points Received</li> </ol> <p>Applicants whose Median Household Income is above the statewide median household income shall receive zero (0) points.</p>
<p><b>Unemployment Rate (2 Points):</b> Awarded if the Applicant’s unemployment rate exceeds the state unemployment rate using the most recent ACS 5-year estimate as follows:</p> <ol style="list-style-type: none"> <li>1. Applicant’s unemployment rate divided by Texas unemployment rate = % Unemp</li> <li>2. Subtract the applicant’s % Unemp from 1 to calculate the applicant’s Unemployment Factor</li> <li>3. Unemployment Factor multiplied by 2 = Points Received</li> </ol> <p>Applicants whose Unemployment rate is below the statewide unemployment rate shall receive zero (0) points.</p>



<b>Match Ratio (15 Points):</b> A minimum 3.5% cash match is required. Awarded for the commitment of additional matching funds relative to the amount of CDBG funds requested as follows:	
Match minimum requirement of 3.5% of TxCDBG Request (\$17,500)	0 Points
Match equals at least 5% of TxCDBG Request (\$25,000)	5 Points
Match equals at least 7% of TxCDBG Request (\$37,500)	10 Points
Match equals at least 10% of TxCDBG Request (\$50,000)	15 Points
Additional match may be cash and/or in-kind. The Applicant must provide a resolution from the city council authorizing the match expenditure. The resolution must include the commitment amount and the proposed use of the funds. If other eligible sources of funding are injected into the project, a commitment letter from the sources must also be submitted.	
<b>Economic Development Tax (10 Points):</b> Awarded if the city has passed and adopted a local economic development tax.  The Applicant must provide documentation of the adopted tax.	
<b>Benefit to Low- to-Moderate Income (LMI) Population (5 Points):</b>  Awarded if the applicant's citywide LMI population is greater than 51% using most recently available Low to Moderate Income Summary Data (LMISD) PLACE data as follows:  Points Received = LMI % multiplied by 10, minus 5.1000  For example: The City of Scoresville's LMISD PLACE data indicates its LMI percentage is 67.17%. = 0.6717 * 10 = 6.7170 = 6.7170 – 5.1000 = 1.617 Points Received  This information shall be obtained from the most recent income limits on the U.S. Department of Housing and Urban Development's website.	
<b>Previous Funding (17 Points):</b>  Awarded based on TxCDBG records of awards issued for the Downtown Revitalization Program (DRP), including the Main Street Set-Aside/Program.	
Applicant has received 0 DRP awards in the previous six (6) fund cycles	17 Points
Applicant has received 1 DRP award in the previous six (6) fund cycles	11 Points
Applicant has received 2 DRP awards in the previous six (6) fund cycles	5 Points
Applicant has received 3 or more DRP awards in the previous six (6) fund cycles	0 Points
<b>Main Street Application Scoring Criteria (10 Points):</b>  Only applicants participating in Texas Historical Commission's (THC) Main Street community program will be scored on the following criteria.	
Applicant's continuous participation in the Texas Main Street program	1 point for every calendar year of continuous

	participation in the Main Street program
Points will not be broken into half points for increments less than one year. If a city leaves the Main Street program and then returns at a later date, "continuous participation" will be calculated from the year the applicant returned to the program. Applicants will receive the maximum amount of points if they have participated in the program for 10 continuous years.	
<p><b>Other Downtown Revitalization Application Scoring Criteria (10 Points):</b></p> <p>Applicants NOT participating in THC's Main Street Program will be scored on the following criteria.</p>	
Applicant actively participates in and/or financially supports an economic development organization, such as an Economic Development Corporation	1 point for every calendar year of continuous participation in a local economic development organization
Points will not be broken into half points for increments less than two-years. If a city ceases to participate in the economic development organization, and then resumes participation at a later date, "continuous participation" will be calculated from the year the applicant resumed participation. Applicants will receive the maximum amount of points if they have participated in the program for 10 continuous years.	
<p><b>Past Performance on previously awarded contracts (Awarded 2/1/2019 – 8/31/2023)</b></p> <p>Methodology: Each applicant is initially awarded full points in each Past Performance score factor. Points are deducted based upon performance of an applicant on a previously awarded contract. The final Past Performance score will be the average of points for each contract awarded between 2/1/2019 – 8/31/2023.</p>	
<ul style="list-style-type: none"> <li><b>Timely submission of closeout reports</b></li> </ul> <p>Four (4) points will be deducted for applicants that did not submit close-out report within 60 days from the end date of the contract.</p>	4 Points
<ul style="list-style-type: none"> <li><b>Timeliness of environmental clearance</b></li> </ul> <p>Zero (0) points will be deducted for applicants that completed the environmental review within 30 days of the environmental clearance milestone (210 days after the contract start date)</p> <p>One (1) point will be deducted for applicants that completed the environmental review within 60 days of the environmental clearance milestone (240 days after the contract start date)</p> <p>Three (3) points will be deducted for applicants that completed the environmental review within 90 days of the environmental clearance milestone (270 days after the contract start date)</p> <p>Five (5) points will be deducted for applicants that did not complete the environmental review within 90 days of the environmental clearance milestone (271+ days after the contract state date)</p>	5 Points

<ul style="list-style-type: none"> <li> <b>Maximum utilization of grant funds awarded</b>             Zero (0) points shall be deducted for completed contracts that fully expended the grant funds, or deobligated less than the threshold amount (\$10,000).             Five (5) points shall be deducted for contracts that deobligated an amount equal to or greater than the threshold for any reason.             Exception: This scoring criterion will not apply to Texas Capital Fund Real Estate/Infrastructure contracts that completed the minimum necessary AND fulfilled 100% of the job commitment.         </li> </ul>	5 Points
<ul style="list-style-type: none"> <li> <b>Timeliness of completing projects (i.e., extension of contracts)</b>             One (1) point will be deducted for applicants that received an extension on a previous contract.         </li> </ul>	1 Point

<b>Tie Breaker</b>	
<p>In the event of a tie, applicants shall be ranked starting with the lowest median household income. Data Source: Most recently available ACS 5-Year Estimate, Table DP03.</p>	
<p>If a tie still exists after applying the first criteria, then applications shall be ranked starting with the highest unemployment rate. Data Source: Table DP03</p>	

## Additional Program Information

While no action is required for the Community Application for the below items, Applicants should be aware of the federal, state, and program requirements that must be implemented if the community is selected for funding. These requirements include, but are not limited to:

- Competitive Procurement – Administration Services and Engineering Services
- National Environmental Policy Act (NEPA) and related Environmental Review
- Uniform Relocation Assistance and Real Property Acquisition Act (URA)
- Competitive Procurement – Construction Services / Materials
- Davis-Bacon Act and related Labor Standards
- Single Audit requirements
- Fair Housing and Civil Rights requirements
- Uniform Administrative Requirements and Cost Principles
- Housing and Community Development Act and related CDBG regulations, including the National Program Objective

Details on TxCDBG grant management and program requirements can be found in the [TxCDBG Project Implementation Manual](#).

**DRAFT**

CITY OF BARTLETT, TEXAS  
BASIC FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES  
AND INDEPENDENT AUDITOR'S REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

**CONTENTS**

**Independent Auditors Report .....1-3**

**Management’s Discussion and Analysis.....4-10**

***Basic Financial Statements***

**Government – Wide Financial Statements:**

**Statement of Net Position .....12**

**Statement of Activities .....13-14**

**Governmental Fund Financial Statements**

**Balance Sheet – Governmental Funds .....15**

**Reconciliation of the Balance Sheet of Governmental Funds**

**To the Statement of Net Position .....16**

**Statement of Revenues, Expenditures, and Changes in**

**Fund Balances – Governmental Funds .....17**

**Reconciliation of the Statement of Revenues, Expenditures and**

**Changes in Fund Balances to the Statement of Activities .....18**

**Statement of Net Position – Proprietary Fund .....19**

**Statement of Revenues, Expenses, and Changes in**

**Net Position – Proprietary Fund .....20**

**Statement of Cash Flows – Proprietary Fund .....21**

***Notes to Financial Statements.....22-47***

***Required Supplementary Information***

**Statement of Revenues, Expenditures, and Changes in Fund Balance –**

**Budget to Actual – Proprietary Fund .....49**

**Statement of Revenues, Expenditures, and Changes in Fund Balance –**

**Budget to Actual – General Fund ..... 50**

**Schedule of Changes in the City’s Net Pension Liability and Related Ratios.....51**

**Schedule of Employer Contributions ..... 52**

***Other Supplementary Information***

**Compliance and Internal Control Section**

**Report on Internal Control over Financial Reporting and**

**On Compliance and Other Matters Based on an Audit of**

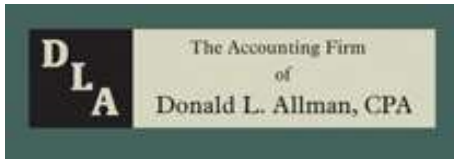
**Financial Statements Performed in Accordance with**

***Government Auditing Standards.....54-55***

**Schedule of Audit Findings 56-57**

**Schedule of Prior Year Audit Findings 58**

**Correction Plan 59**



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

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, 2023, and the related notes to the financial statements, which collectively comprise the City of Bartlett, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bartlett, Texas, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Bartlett, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

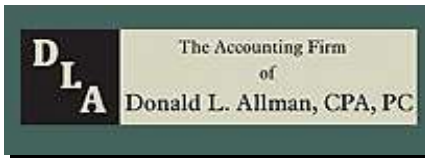
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bartlett, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



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CERTIFIED PUBLIC ACCOUNTANT

### INDEPENDENT AUDITOR'S REPORT (Continued)

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Bartlett, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bartlett, Texas' ability to continue as a going concern for a reasonable period of time.

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

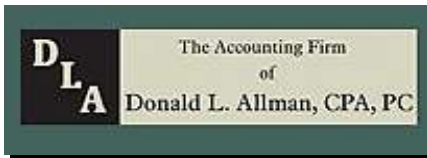
#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-10 and 49-50 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bartlett, Texas' basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.





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Georgetown, Texas 78633

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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 February 22, 2024 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

February 22, 2024  
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, 2023. 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 \$291,510 as a result of this year's operations. This included a (\$620,869) net position decrease in the general fund, before transfers, and a \$912,379 net increase in the proprietary fund, before transfers.

- . The General Fund ended the year with a fund balance of \$(398,602) on a governmental funds basis, a \$104,931 increase.
- . The total revenues of all the City's programs \$3,633,621, an \$(803,934) decrease.
- . The total cost of all the City's programs was \$3,342,111 an \$(650,999) decrease.

### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 12 through 14). These provide information about the activities of the City as a whole and present a longer-term view of the City's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 15) report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. For governmental activities, these statements tell how services were 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**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>	
	2023	2022	2023	2022	2023	2022
Current and other assets	750,164	287,253	365,207	567,650	1,115,371	854,903
Noncurrent and capital assets	1,451,687	1,499,031	1,953,897	1,840,201	3,405,584	3,339,232
Total Assets	2,201,851	1,786,284	2,319,104	2,407,851	4,520,955	4,194,135
Deferred Outflows of Resources	245,272	245,272	(23,476)	(23,476)	221,796	221,796
Current Liabilities	981,108	675,156	241,693	258,007	1,222,801	933,163
Long-term Liabilities	269,572	303,074	1,426,686	1,647,512	1,696,258	1,950,586
Total Liabilities	1,250,680	978,230	1,668,379	1,905,519	2,919,059	2,883,749
Deferred Inflows of Resources	179,075	179,075	73,955	73,955	253,030	253,030
Net Position:						
Net Investment in Capital Assets	1,414,995	1,428,837	527,211	192,689	1,942,206	1,621,526
Restricted for:						
Special Purpose	252,059	-			252,059	-
Debt Service	35,413	35,413	313,170	342,604	348,583	378,017
Unrestricted	(685,099)	(589,999)	(287,087)	(130,392)	(972,186)	(720,391)
Total Net Position	1,017,368	874,251	553,294	404,901	1,570,662	1,279,152

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

**Table II**

**CHANGE IN NET POSITION**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Program Revenues:						
Charges for Services	26,437	7,540	2,766,651	3,267,996	2,793,088	3,275,536
Fines & forfeitures	40,669	30,543			40,669	30,543
Operating grants and contributions	-	105,808	-	315,000	-	420,808
General Revenues:						
Property tax	568,737	576,363			568,737	576,363
Sales tax	139,064	130,963			139,064	130,963
Franchise fees	12,629	2,177			12,629	2,177
Investment earnings	223	39	302	137	525	176
Miscellaneous	5,971	989	72,938	-	78,909	989
Transfers	763,986	1,960,551	(763,986)	(1,960,551)	-	-
Total Revenue	<b>1,557,716</b>	<b>2,814,973</b>	<b>2,075,905</b>	<b>1,622,582</b>	<b>3,633,621</b>	<b>4,437,555</b>
Expenses:						
General government	506,344	1,166,620			506,344	1,166,620
Public Safety	388,286	387,007			388,286	387,007
Court Expenses	98,636	93,539			98,636	93,539
Public Works	329,233	327,784			329,233	327,784
Culture & Recreation	90,189	164,623			90,189	164,623
Interest on long-term debt	1,911	1,911	36,678	36,678	38,589	38,589
Water and Sewer			1,890,834	1,814,948	1,890,834	1,814,948
Total Expenses	<b>1,414,599</b>	<b>2,141,484</b>	<b>1,927,512</b>	<b>1,851,626</b>	<b>3,342,111</b>	<b>3,993,110</b>
Change in net position	143,117	673,489	148,393	(229,044)	291,510	444,445
	-	-	-	-	-	-
Net position - beginning	874,251	200,762	404,901	633,945	1,279,152	834,707
Net position - ending	1,017,368	874,251	553,294	404,901	1,570,662	1,279,152

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

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

A large portion of the City's net position (123.7 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*, \$(972,186) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted fund balance of \$600,642 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 2023, revenues from governmental activities totaled \$793,730. Property Taxes are the largest components of revenues (71.7percent). Sales taxes (17.5%) are the next highest revenue source.

For fiscal year 2023, expenses for governmental activities totaled \$1,414,599. 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 \$2,766,651 for the fiscal year ending September 30, 2023. Expenses for the City's business-type activities were \$1,927,512. 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 \$(398,602), which is more than last year's total of \$(503,533).

# **Management's Discussion and Analysis**

## **City of Bartlett, Texas**

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **Capital Assets**

At the end of 2023, the City had \$3,405,284 invested in a broad range of capital assets, including facilities and equipment and land. There were \$426,471 in capital asset additions in Fiscal Year 2023.

#### **Debt**

The City had long-term indebted obligations of \$1,463,378 down from the \$1,717,706 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 2023 budget and tax rate.

The City adopted a \$3,033,695 budget for fiscal year 2022-2023. It was funded through property taxes via \$0.715 tax rate, electricity, water and sewer charges, and other local revenue.

### **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's business office at City of Bartlett, P.O. Box 398, Bartlett, Texas 76656.



## BASIC FINANCIAL STATEMENTS

**CITY OF BARTLETT, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	<b>Primary Government</b>			<b>Component Unit</b>
	Governmental Activities	Business-type Activities	Total	Bartlett Municipal Development District
<b>ASSETS</b>				
Cash and cash equivalents	320,581	43,177	363,758	69,673
Property taxes, net of allowance for uncollectibles	167,658		167,658	
Other Receivables, net of allowance for uncollectibles	9,866	239,555	249,421	
Restricted Cash	252,059	-	252,059	
Net Pension Position	-	82,475	82,475	
Capital assets not being depreciated: Construction in Progress	634,379		634,379	
Land	25,000	78,821	103,821	
Capital assets, net of accumulated depreciation				
Machinery and Equipment	163,424	-	163,424	
Buildings & Improvements	628,884		628,884	
Utility system	-	1,875,076	1,875,076	
Due from Other Funds	-	-	-	
Total Capital Assets	1,451,687	1,953,897	2,771,205	-
Total Assets	2,201,851	2,319,104	4,108,372	69,673
Deferred Outflows - Pension Plan	245,272	(23,476)	221,796	
<b>LIABILITIES</b>				
Accounts payable	25,409	56,035	81,444	
Accrued liabilities	955,699	185,658	1,141,357	
Due to Other Funds		-	-	
Noncurrent liabilities:				
Net Pension Liability	155,663		155,663	
Net OPEB Liability	77,217		77,217	
Due within one year	6,000	284,490	284,490	
Due within more than one year	30,692	1,142,196	1,172,888	
Total Liabilities	1,250,680	1,668,379	2,913,059	-
Deferred Inflows of Resources	179,075	73,955	253,030	
<b>NET POSITION</b>				
Net Investment in Capital Assets	1,414,995	527,211	1,942,206	
Restricted for:				
Special Purposes	252,059		252,059	
Debt Service	35,413	313,170	348,583	
Unrestricted	(685,099)	(287,087)	(972,186)	69,673
Total Net Position	1,017,368	553,294	1,570,662	69,673

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

**CITY OF BARTLETT, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**September 30, 2023**

		<b>Program Revenues</b>	
		<b>Expenses</b>	<b>Charges for Services</b>
<b><u>Functions / Programs</u></b>			
Primary government:			
Governmental activities:			
General Government	506,344	25,937	-
Public safety	388,286	500	-
Court expenses	98,636	40,669	
Public works	329,233	-	
Culture & Recreation	90,189	-	-
Interest on long-term debt	38,589	-	
Total governmental activities	1,451,277	67,106	-
Business-type activities:			
Water, Sewer and Sanitation	1,890,834	2,766,651	-
Total business-type activities	1,890,834	2,766,651	-
<b>Total primary government</b>	<b>3,342,111</b>	<b>2,833,757</b>	<b>-</b>
Component Unit:			
Economic Development Corporation	3,789		-
<b>Total Component Unit</b>	<b>3,789</b>	<b>-</b>	<b>-</b>

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

	Net (Expense) Revenue and Changes in Net Position			Component Unit
	Primary Government			Bartlett Municipal Development District
	Governmental Activities	Business-type Activities	Total	
<b>Functions / Programs</b>				
Primary government:				
Governmental activities:				
General Government	(480,407)		(480,407)	
Public safety	(387,786)		(387,786)	
Court	(57,967)		(57,967)	
Public Services	(329,233)		(329,233)	
Culture & Recreation	(90,189)		(90,189)	
Interest on long-term debt	(1,911)	(36,678)	(38,589)	
Total governmental activities	(1,347,493)	(36,678)	(1,384,171)	-
Business-type activities:				
Water, Sewer and Sanitation		875,817	875,817	
Total business-type activities	-	875,817	875,817	-
Total primary government	(1,347,493)	839,139	(508,354)	-
Component Unit:				
Economic Development Corporation				(3,789)
Total Component Unit	-	-	-	(3,789)
General Revenues:				
Property tax	568,737		568,737	
Sales tax	139,064		139,064	27,463
Franchise fees	12,629		12,629	
Investment earnings	223	302	525	-
Miscellaneous	5,971	72,938	78,909	-
Grant income	-	-	-	
Transfers	763,986	(763,986)	-	
Total General Revenues	1,490,610	(690,746)	799,864	27,463
Change in net position	143,117	148,393	291,510	23,674
Net Position - Beginning	874,251	404,901	1,279,152	45,999
Prior Period Adjustment	-	-	-	
Net Position - Ending	1,017,368	553,294	1,570,662	69,673

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

**CITY OF BARTLETT, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2023**

<u>ASSETS</u>	General	Debt Service	Total
Cash	285,168	35,413	320,581
Taxes receivable	167,658		167,658
Inventory	252,059		252,059
Other receivables, net of allowance for uncollectibles	9,866		9,866
Due from other funds	-		-
<b>Total Assets</b>	<b>714,751</b>	<b>35,413</b>	<b>750,164</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	25,409		25,409
Accrued expenses	955,699		955,699
Due to other funds	-		-
Unearned revenues	167,658		167,658
<b>Total Liabilities</b>	<b>1,148,766</b>		<b>1,148,766</b>
Fund Balances:			
Nonspendable	-		-
Restricted for Debt Service		35,413	35,413
Assigned	-		
Unassigned	(434,015)		(434,015)
<b>Total Fund Balances</b>	<b>(434,015)</b>	<b>35,413</b>	<b>(398,602)</b>
<b>Total Liabilities and Fund Balances</b>	<b>714,751</b>	<b>35,413</b>	<b>750,164</b>

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

**CITY OF BARTLETT, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**September 30, 2023**

Total fund balances-governmental funds							(398,602)
Amounts reported for governmental activities in the statement of net position are different because:							
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:							
Net Pension Liability							(155,663)
Construction in progress				634,379			
Land				25,000			
Buildings and Improvements				2,848,656			
Furniture and Equipment				609,466			
Accumulated Depreciation				(2,666,114)			
Total capital assets				<u>1,451,387</u>			1,451,387
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				245,272			245,272
Unearned Property taxes not collected				<u>167,658</u>			167,658
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				(77,217)			
Longterm Liabilities				36,692			
Deferred Inflows Pension Plan				179,075			(292,984)
Net position of governmental activities							<u>1,017,068</u>

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, 2023**

<b>Revenues</b>	<b>General</b>	<b>Debt Service</b>	<b>Total</b>
Ad valorem tax	512,000		512,000
Sales tax	139,064		139,064
Franchise fees	12,629		12,629
Fine and forfeitures	40,669		40,669
Licenses and permits	26,437		26,437
Grant income	-		-
Miscellaneous & other services	5,971	-	5,971
Interest income	223		223
Total Revenues	736,993	-	736,993
<b>Expenditures</b>			
Current:			
General government:			
Administration	475,585		475,585
Public Safety	380,348		380,348
Court expenses	98,636		98,636
Public Works	291,556		291,556
Culture & Recreation	87,353		87,353
Debt Service:			-
Principal	-	33,502	33,502
Interest and fiscal cost	-	1,911	1,911
Bond issuance cost	-		-
Capital Outlay	27,157		27,157
Total Expenditures	1,360,635	35,413	1,396,048
Deficiency of Revenues Over Expenditures	(623,642)	(35,413)	(659,055)
Other Financing Sources:			
Transfers in	763,986	35,413	799,399
Transfers out	(35,413)	-	(35,413)
Loan proceeds	-		-
Total Other Financing Sources	728,573	35,413	763,986
Net Change in Fund Balance	104,931	-	104,931
Fund Balances - beginning of year	(538,946)	35,413	(503,533)
Fund Balances - end of year	(434,015)	35,413	(398,602)

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, 2023**

Amounts reported for governmental activities in the statement of activities			
are different because:			
Net change in fund balances ----- total governmental funds			104,931
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.			
			-
	Capital outlay expenditures	27,157	
	Depreciation expense	(74,801)	
		<u>(47,644)</u>	(47,644)
Miscellaneous differences between Government Wide and Governmental Funds			(4,409)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Debt Service		33,502
	Property taxes not collected	167,658	
	Less prior year	(110,921)	
		<u>56,737</u>	56,737
Total Pension Expense is not recognized in Governmental funds			-
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.			
	Increase in Net Pension liability	-	
	Decrease in deferred outflows/inflows	-	
		<u>-</u>	-
Change in net position of governmental activities			<u>143,117</u>

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



**CITY OF BARTLETT, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**September 30, 2023**

	<b>Business-type Activities Enterprise Fund</b>
	<b>Water, Sewer and Sanitation Fund</b>
<b><u>ASSETS</u></b>	
Current assets:	
Cash and cash equivalents	43,177
Accounts receivable	239,555
Net Pension Position	82,475
Inventory	-
Total Current Assets	365,207
Capital assets:	
Land	78,821
Electric System	694,396
Utility System	6,731,244
Furniture and Equipment	534,086
Construction in Progress	1,862,714
Less accumulated depreciation	(7,947,364)
Total capital assets	1,953,897
Total Assets	2,319,104
Deferred Outflows of Resources	(23,476)
<b><u>LIABILITIES</u></b>	
Current liabilities:	
Accounts payable	56,035
Accrued expenses	-
Customer deposits	185,658
Due to Other Funds	-
Current portion of long-term debt	284,490
Total Current liabilities	526,183
Non-Current liabilities	
Bonds payable	1,142,196
Total Liabilities	1,668,379
<b><u>NET POSITION</u></b>	
Net Investment in Capital Assets	527,211
Restricted for debt service	313,170
Unrestricted	(287,087)
Total Net Position	553,294
Deferred Inflows of Resources	73,955

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, 2023**

	<b>Business-type Activities Enterprise Fund</b>
	<b>Water, Sewer and Sanitation Fund</b>
<b><u>Operating Revenues</u></b>	
Water, Sewer, and Sanitation	2,766,651
Miscellaneous	72,938
Total Operating Revenues	2,839,589
<b><u>Operating Expenses</u></b>	
Garbage collection cost	141,327
Purchased Power	790,293
Purchased water	-
Contract Services & related exp	555,195
Repairs, Materials and Supplies	118,401
Depreciation	285,618
Other services and charges	-
Total Operating Expenses	1,890,834
Operating Income	948,755
<b><u>Nonoperating Revenues</u></b>	
Grant Funds received	-
Interest Income	302
Interest expense	(36,678)
Total Nonoperating Revenues (Expenses)	(36,376)
Income Before Transfers	912,379
Transfers Out	(763,986)
Change in Net Position	148,393
Net Position - beginning	404,901
Prior Period Adjustment	-
Net Position - ending	553,294

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, 2023**

	<b>Business-type Activities Enterprise Fund</b>
	<b>Water, Sewer and Sanitation Fund</b>
<b><u>Cash Flows from Operating Activities</u></b>	
Cash received from customers	2,782,528
Cash paid to suppliers	(1,359,250)
Cash paid to employees	(189,342)
Net Cash Provided by Operating Activities	1,233,936
<b><u>Cash Flows from Noncapital Financing Activities</u></b>	
Transfer out - cash only	(763,986)
Net Cash used by Noncapital Financing Activities	(763,986)
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>	
Grant funds received	-
Capital asset expenditures	(399,314)
Principal proceeds received	-
Principal paid	(220,826)
Interest paid	(36,678)
Net Cash Used by Capital and Related Financing Activities	(656,818)
<b><u>Cash Flows from Investing Activities</u></b>	
Decrease in invested cash	-
Interest received	302
Net Cash Provided by Investing Activities	302
Net Increase in Cash and Cash Equivalents	(186,566)
Cash and cash equivalents - beginning of year	229,743
Cash and cash equivalents - end of year	43,177
<b><u>Reconciliation of operating income to net cash provided by operating activities:</u></b>	
Operating income	948,755
Adjustments to reconcile operating loss to net cash provided by Operating Activities:	-
Depreciation expense	285,618
Increase in accounts receivable	15,877
Decrease in inventory	-
Decrease in accounts payable	(43,449)
increase in accrued liabilities	-
Increase in customer deposits	27,135
Total Adjustments	285,181
Net Cash Provided by Operating Activities	1,233,936

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

**CITY OF BARTLETT, TEXAS  
NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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

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

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

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

Discretely Presented Component Unit

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

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

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. This statement, known as the "Reporting Model" statement, affects the way the City prepares and presents financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private-sector financial reports.

GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions and includes:

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

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

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the City's non-fiduciary activities with most of the inter-fund activities removed. Governmental activities include programs supported primarily by taxes, grants and other intergovernmental revenues. Business type activities include programs supported by water and sewer revenues.

The Statement of Activities demonstrates how other people or entities that participate in programs the City operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the City. Examples include water and sewer payments, police fines, etc. The "grants and contributions" column includes amounts paid by organizations outside the City to help meet the operational or capital requirements of a given function. If a revenue is not a program revenue, it is a general revenue used to support all of the City's functions. Taxes are always general revenues.

Inter-fund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet. All inter-fund transactions between governmental funds are eliminated on the government-wide statements.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increase and decreases in current assets (i.e. revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest and principal on long-term debt which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The City considers all revenues available if they are collectible within 60 days after year end.

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

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

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

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

**D. FUND ACCOUNTING**

The City reports the following major governmental funds:

1. **General Fund** – the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
2. **Debt Service Fund** – used to account for the resources accumulated and payments made for principal and interest on long-term certificate of obligation debt of governmental funds.

The City reports the following major proprietary fund:

2. **Enterprise Fund** – used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, cost incurred and/or net income is necessary for management accountability. This fund include the Utility Fund – Electricity, Water, Sewer and Sanitation Fund.

**E. OTHER ACCOUNTING POLICIES**

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

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

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

**E. OTHER ACCOUNTING POLICIES (Continued)**

2. Capital Assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure items, are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Infrastructure is not held to the \$1,000 limit; all infrastructure, purchased after October 1, 2003 (prospective method) is capitalized regardless of cost. The City inventoried its general fixed assets at October 1, 2003 and they are valued at original cost where such cost was known, otherwise, they are valued at estimated historical cost.

Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

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

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

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

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

**E. OTHER ACCOUNTING POLICIES (Continued)**

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

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

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

7. The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.
8. The City applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.
9. The City is permitted, by Article XI, Section 5 of the State of Texas Constitution and the City Charter, to levy property taxes up to \$1.50 per \$100 of assessed valuation for general governmental services. Within the \$1.50 maximum levy, there is no legal limit upon the amount of property taxes which can be levied for debt service. Property taxes attach as an enforceable lien on property as of February 1. Taxes are levied on October 1 and are payable by January 31. After which time they become delinquent, and penalties and interest may be assessed by the City. The City is a Type A General Law Municipality with a ad valorem tax rate for all purpose of \$.715 per 100 assessed valuation. All taxes due the City on real or personal property are collected by the Bell County Tax Assessor-Collector and may be paid at any time after the tax tolls have been completed and approved, which is not later than October 1. Current taxes become delinquent on February 1 following the tax year. There are various penalties for delinquent taxes; there are not discounts allowed on taxes. The procedure for collecting delinquent taxes is to refer to a collection attorney after sending two delinquent notices and a letter. All properties located within the City limits on January 1 of each year are charged with a special lien in favor of the City from such date for taxes due thereon.
10. Transactions between funds that would be treated as revenues, expenditures, or expenses, if they involved organizations external to the governmental unit, are accounted for as revenues, expenditures, or expenses in the funds involved. Transactions which constitute reimbursement of a fund for expenditures or expenses initially made from that fund, which are properly attributable to another fund, are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed. Nonrecurring or non-routine transfers of equity between funds are reported as additions to, or reductions of, the fund balance of governmental fund types. All other legally authorized transfers are treated as operating transfers and are included in the results of operations of both governmental and proprietary fund types.



**CITY OF BARTLETT, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Pensions:

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from the City's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the City's Total Pension Liability is obtained from TMRS through a report prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

Deferred Outflows/Inflows of Resources:

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category.

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statements element, deferred inflows or resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and municipal court fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. BUDGET AND DATA**

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

1. Prior to the beginning of each fiscal year, the City Administrator submits to the City Council a proposed budget for the fiscal year beginning on the following October 1. The operating budget includes proposed expenditures and the means of financing those expenditures.
2. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
3. The budget is legally enacted by the City Council.
4. Budget revisions may be made during the year.
5. The City over-expended its budget in the general fund as follows:

Public Works	\$ 290,286
Culture & recreation	\$ 55,183

The City was over budget overall in the General Fund by \$242,488.

**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, 2023, the City’s deposit balances were as follows:

	<b>Primary Government</b>	<b>Component Unit</b>	<b>Total Reporting Entity</b>
1. Insured (FDIC)	250,000	69,673	319,673
2 Uninsured, collateralized with securities held by pledging financial institution's agent in the entity's name.	113,758		113,758
4. Uninsured and uncollateralized			
<b>Total Deposits</b>	<b>363,758</b>	<b>69,673</b>	<b>433,431</b>
<b>Carrying Amount</b>	<b>363,758</b>	<b>69,673</b>	<b>433,431</b>

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, 2022 (fiscal year ended September 30, 2023) was \$568,737.

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

**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, 2023, are as follows:

	<b>General Fund</b>
Current Taxes Receivable	70,973
Delinquent Taxes Receivable	96,685
	<u>167,658</u>

**C. DISAGGREGATION OF RECEIVABLES AND PAYABLES**

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

	<b>General</b>	<b>Water and Sewer</b>
Receivables:		
Property Taxes	167,658	-
Accounts and other receivables	-	239,555
Less: allowance for uncollectibles	-	-
Sales Tax	9,866	-
State Court Costs	-	
Net total receivables	<u>177,524</u>	<u>239,555</u>

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

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

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**C. DISAGGREGATION OF RECEIVABLES AND PAYABLES (Continued)**

Payables at September 30, 2023, were as follows:

	<b>General</b>	<b>Water and Sewer</b>
Accounts Payable:	25,409	56,035
Accrued liabilities	955,699	-
Customer deposits		185,658
<b>Total Payables</b>	<b>981,108</b>	<b>241,693</b>

**D. INTERFUND RECEIVABLES AND PAYABLES**

Individual interfund receivable and payable balances at September 30, 2023 were:

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

**E. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2023 was as follows:

	<b>Beginning Balance</b>	<b>Increase</b>	<b>(Decrease)</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Construction in Progress	634,379	-		634,379
Land	25,000	-		25,000
<b>Total capital assets, not being depreciated</b>	<b>659,379</b>	<b>-</b>		<b>659,379</b>
Capital assets, being depreciated:				
Buildings and Improvements	2,848,656	-		2,848,656
Furniture, Equipment, Vehicles	582,309	27,157		609,466
<b>Total capital assets, being depreciated</b>	<b>3,430,965</b>	<b>27,157</b>	<b>-</b>	<b>3,458,122</b>
Less accumulated depreciation	(2,591,313)	(74,801)	-	(2,666,114)
<b>Total capital assets, being depreciated net</b>	<b>839,652</b>	<b>(47,644)</b>	<b>-</b>	<b>1,451,387</b>
<b>Governmental capital assets, net</b>	<b>1,499,031</b>	<b>(47,644)</b>	<b>-</b>	<b>1,451,387</b>

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

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**E. CAPITAL ASSETS (Continued)**

	<b>Beginning Balance</b>	<b>Increase</b>	<b>(Decrease)</b>	<b>Ending Balance</b>
<b>Business-type activities</b>				
Land	78,821			78,821
Total capital assets, not being depreciated	78,821	-		78,821
Capital assets, being depreciated:				
Utility System	6,731,244	-		6,731,244
Vehicles, Furniture and Equipment	504,656	29,430		534,086
Electric System	694,396	-		694,396
Construction in progress	1,492,830	369,884	-	1,862,714
Less accumulated depreciation	(7,661,746)	(285,618)		(7,947,364)
Total capital assets, being depreciated	1,761,380	113,696	-	1,875,076
Business-type capital assets, net	1,840,201	113,696	-	1,953,897

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

Governmental activities:		
General Government		26,350
Public Safety		7,938
Public Works		37,677
Library		2,836
Total depreciation expense - governmental activities		74,801

Business-type activities:		
Water, sewer and sanitation		285,618
Total depreciation expense - business-type activities		285,618

**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, 2023:

			<b>Governmental- Type Activities</b>
\$72,425 Capital lease maturing in July 2023, 36 payments of \$2,093.15 with an interest rate of 2.59%.			-
\$80,000 note payable to a local bank amortized over 15 years, \$578 in monthly payments including interest, renewable annually.			36,692
Lease purchase agreement with a local bank payable with six annual installments of \$7,288, through March 1, 2021.			-
Lease purchase agreement with monthly payments of \$563.03,			-
<b>Total Debt</b>			<b>36,692</b>
			<b>Business-Type Activities</b>
\$83,463 Capital Lease from Caterpillar with payments of \$1,116 a month, maturing May 2028, interest rate of 3.35%			57,784
\$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			335,000
Loan with Governmental Capital Corporation for \$500,000, payments due March 30, beginning December 6, 2017 and maturing March 30, 2027. Payments of \$59,957.75 annually with an interest rate of 3.974%.			218,902
\$1,000,000 Combination Tax and Revenue Bonds Series 2021 maturing March 1, 2028; payable March 1st and September 1st			815,000
Payments from \$83,239 to \$191,606, interest rate of 3%.			
<b>Total Debt</b>			<b>1,426,686</b>

<b>Fiscal Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	6,000	936	6,936
2025	6,000	936	6,936
2026	6,000	936	6,936
2027	6,000	936	6,936
2028	6,000	936	6,936
Thereafter	6,692	936	7,628
<b>Total</b>	<b>36,692</b>	<b>5,616</b>	<b>42,308</b>



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

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**F. LONG-TERM DEBT**

<b>Fiscal Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	284,490	28,680	313,170
2025	341,538	21,679	363,217
2026	353,668	14,030	367,698
2027	250,882	7,445	258,327
2028	196,108	1,605	197,713
Thereafter	-	-	-
<b>Total</b>	<b>1,426,686</b>	<b>73,439</b>	<b>1,500,125</b>

	<b>Amounts Outstanding 10/1/22</b>	<b>Additions</b>	<b>Retirements</b>	<b>Amounts Outstanding 9/30/2023</b>	<b>Current Portion</b>
General Fund:					
General Obligation					
Note Payable	42,692	-	6,000	36,692	6,000
Lease Payable	20,686	-	20,686	-	-
Lease Payable	6,816	-	6,816	-	-
Lease Purchase	-	-	-	-	-
Long-term liabilities	70,194	-	33,502	36,692	6,000
Utility Fund:					
Bonds Payable	1,310,000	-	160,000	1,150,000	220,000
Note Payable	268,477	-	49,575	218,902	51,546
Lease Payable	69,035	-	11,251	57,784	12,944
Long-term liabilities	1,578,477	-	220,826	1,426,686	284,490

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**G. DEFERRED REVENUE**

Deferred revenue at year end consisted of the following

General Fund:	
Property Taxes: Current	70,973
Property Taxes: Delinquent	96,685
	<b>167,658</b>

**H. INTERFUND TRANSFERS**

Inter-fund transfers during the year ended September 30, 2023 were as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	763,986	
Water, Sewer and Sanitation Fund		763,986
<b>Total</b>	<b>763,986</b>	<b>763,986</b>

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

**I. DEFINED BENEFIT PENSION PLAN**

**A. Plan Description**

The City of Bartlett participates as one of 860 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual report (CAFR) that can be obtained at [www.tmr.com](http://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, 2022 valuation and measurement date, the following employees were covered by the benefit terms.

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

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

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**I. PENSION PLAN (Continued)**

C. Contributions

The contribution rate for the employees in TMRS is 5%, 6% and 7% of employee gross earnings, and the City matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is annually determined by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City of Bartlett contributes 1.5-1.

Employees for the City of Bartlett were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Bartlett were 7% and 7 in calendar years 2022 and 2021 respectively. The city's contributions to TMRS for the year ended September 30, 2023 were \$64,481, and were equal to the required contributions.

D. Net Pension Liability

The city's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 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, 2022, 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.

<b>City of Bartlett</b>		
<b>Schedule of Changes in Net Pension Liability and Related Ratios</b>		
<b>Current Period</b>		
<b>A.</b>	<b>Total pension liability</b>	
	1. Service Cost	129,726
	2. Interest (on the Total Pension Liability)	111,961
	3. Changes of benefit terms	-
	4. Difference between expected and actual experience	71,013
	5. Changes of assumptions	-
	6. Benefit payments, including refunds of employee contributions	<u>(33,958)</u>
	7. Net change in total pension liability	278,742
	8. Total pension liability - beginning	1,610,793
	9. Total pension liability - ending	<u>1,889,535</u>
<b>B.</b>	<b>Plan fiduciary net position</b>	
	1. Contributions - employer	64,481
	2. Contributions - employee	65,690
	3. Net investment income	(140,822)
	4. Benefit payments, including refunds of employee contributions	(33,958)
	5. Administrative Expense	(1,216)
	6. Other	<u>1,452</u>
	7. Net change in plan fiduciary net position	(44,373)
	8. Plan fiduciary net position - beginning	<u>1,924,696</u>
	9. Plan fiduciary net position - ending	<u>1,880,323</u>
<b>C.</b>	<b>Net pension liability [A.9-B.9]</b>	<u>9,212</u>
<b>D.</b>	<b>Plan fiduciary net position as a percentage of the total pension liability [B.9 / A.9]</b>	1
<b>E.</b>	<b>Covered-employee payroll</b>	860,251
<b>F.</b>	<b>Net pension liability as a percentage of covered employee payroll [C / E]</b>	0

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	\$321,300	\$9,212	\$(242,939)

#### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at [www.tmr.com](http://www.tmr.com)

**CITY OF BARTLETT**  
**SCHEDULE OF PENSION EXPENSE**  
**SEPTEMBER 30, 2023**

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

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

A.	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources	2022 Recognized in current pension expense	Deferred (Inflow) Outflow in future expense
<b>Due to Liabilities:</b>				
Difference in expected and actual experience [actuarial (gains) or losses]	3	71,013	27,632	43,381
Difference in assumption changes [actuarial (gains) or losses]	3	-	-	-
			<u>27,632</u>	<u>43,381</u>
<b>Due to Assets:</b>				
Difference in projected and actual earnings on pension plan investments [actuarial (gains) or losses]	5	270,738	54,148	216,590
			<u>54,148</u>	<u>216,590</u>
<b>Total:</b>				<u>259,971</u>
Deferred Outflows and Deferred Inflows of Resources, by year, to be recognized in future pension expense as follows:				
	Net deferred outflows (inflows) of resources			
2023	44,173			
2024	46,792			
2025	33,543			
2026	54,146			
2027	-			
Thereafter	-			
Total	<u>178,654</u>			

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

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

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

**Schedule of Contribution Rates**

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

Plan/ Annual Required Percentage of

Calendar Contribution Actual Contribution Made ARC contributed

Year (Rate) (Rate)

2018 0.03% 0.03% 100.0%

2019 0.04% 0.04% 100.0%

2020 0.04% 0.04% 100.0%

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

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

*The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.*

*The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB.*

*The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.*

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

**Net Other Post Employment Benefits Liability.**

**Actuarial Assumptions**

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

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

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



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

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

Inflation	2.50% per year
Overall payroll growth	3.50 to 10.5% per year including inflation
Discount rate	3.31%

**Changes in the Net Other Post Employment Benefits Liability**

	<b>Increase (Decrease) <u>Total OPEB Liability</u></b>
<b>Balance at 12/31/21</b>	<b>\$75,526</b>
Changes for the year	
Service Cost	4,146
Interest on Total OPEB liability	1,527
Changes of benefit terms	0
Differences between expected and actual experience	(3,933)
Changes in assumption or other inputs	2,489
Benefit payments	<span style="border: 1px solid black;">(2,538)</span>
Net changes	1,691
Total OPEB Liability – end of year	\$ 77,217
 Total OPEB Liability as a Percentage of Covered Payroll	 9.13%

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

The following presents the total OPEB liability of the City, calculated using the current discount rate of 3.31% as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.31%) or -1 percentage point higher (4.31%) than the current rate. Because the SDBF is considered an unfunded trust, the relevant discount rate to calculate the total OPEB liability is based on the Fidelity Index’s 20 year Municipal GO AA Index.

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

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

**Exhibit A-11**

**NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)**

<b>CITY OF BARTLETT</b>		
<b>SCHEDULE OF OPEB EXPENSE</b>		
<b>SEPTEMBER 30, 2023</b>		
1.	Total Service Cost	4,146
2.	Interest on the Total OPEB Liability	1,527
3.	Changes in benefit terms	-
4.	Employer Administrative costs	-
5.	Recognition of deferred outflows/inflows of resources	-
6.	Differences between expected and actual experience	(321)
7.	Changes in assumptions or other inputs	5,297
8.	Total OPEB Expense	10,649

CITY OF BARTLETT					
SCHEDULE OF OUTFLOWS AND INFLOWS - OPEB CURRENT AND FUTURE EXPENSE					
SEPTEMBER 30, 2023					
	Recognition Period (or amortization yrs)	Total (Inflow) or Outflow of Resources	2022 Recognized in current pension expense	Deferred (Inflow) Outflow in future expense	
Due to Liabilities:					
Difference in expected and actual experience [actuarial (gains) or losses]	4	(3,933)	(898)	(3,035)	
Difference in assumption changes [actuarial (gains) or losses]	4	2,489	569	1,920	
Contributons made subsequent to measurement date			provided by city	provided by city	provided by city
			(329)	(1,115)	
Deferred Outflows and Deferred Inflows of Resources, by year, to be recognized in future pension expense as follows:					
		Net deferred outflows (inflows) of resources			
	2024	4,317			
	2025	3,575			
	2026	(329)			
	2027	(128)			
	2028	-			
	Thereafter	-			
	Total	7,435			

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

**Exhibit A-11**

**NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)**

**Other Information**

Due to the SDBF being considered an unfunded OPEB plan, benefit payments are treated as being equal to the employer's yearly contributions for retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. In order to determine the retiree portion of the City's Supplemental Death Benefit Plan contributions (that which is considered OPEB), the City should perform the following calculation:  
Total covered payroll \* retiree Portion of SDB Contribution (Rate)

**J. CONCENTRATION OF CREDIT RISK**

Proprietary fund accounts receivable are concentrated within the geographic service area of the utility system, which is within the City of Bartlett. These receivables are not concentrated within any individually significant customers. The City requires a deposit from each utility customer prior to establishing service. The total amount of proprietary fund accounts receivable at year end including estimated amounts for service provided, but not yet billed at year end was \$239,555. Utility customer deposits held at year end totaled \$185,658.

**K. COMMITMENTS AND CONTINGENCIES**

As of September 30, 2023, 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, 2023.

**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, 2023**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		
<b><u>Operating Revenues</u></b>				
Water Service	463,200	463,200	612,178	148,978
Sewer Service	247,500	247,500	315,901	68,401
Municipal Light & Power System	1,443,200	1,443,200	1,577,947	134,747
Garbage service	-	-	260,625	260,625
Garbage tax	-	-	-	-
Penalty income	-	-	-	-
Interest income	-	-	302	302
Meter Connect/Service/Transfer fees	-	-	-	-
Water & Sewer Tap Fee	-	-	-	-
Miscellaneous	60,200	60,200	72,938	12,738
<b>Total Operating Revenues</b>	<b>2,214,100</b>	<b>2,214,100</b>	<b>2,839,891</b>	<b>625,791</b>
<b><u>Operating Expenses</u></b>				
Cost of water	-	-	-	-
Cost of garbage services	15,000	15,000	141,327	(126,327)
Contract, Salaries and related expenses	787,235	787,235	555,195	232,040
Municipal Light & Power System	704,810	704,810	790,293	(85,483)
Wastewater expenses	-	-	-	-
Other services and charges	123,540	123,540	-	123,540
Depreciation/Capital outlay	37,200	37,200	285,618	(248,418)
Repairs, Materials and Supplies	188,910	188,910	118,401	70,509
<b>Total Operating Expenses</b>	<b>1,856,695</b>	<b>1,856,695</b>	<b>1,890,834</b>	<b>(34,139)</b>
<b>Operating Income</b>	<b>357,405</b>	<b>357,405</b>	<b>949,057</b>	<b>(591,652)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Grant income	-	-	-	-
Interest income	-	-	302	302
Interest expense/Debt service	(23,440)	(23,440)	(36,678)	(13,238)
<b>Total nonoperating revenues (expenses)</b>	<b>(23,440)</b>	<b>(23,440)</b>	<b>(36,678)</b>	<b>(36,678)</b>
<b>Excess (Deficiency) of Revenues</b>				
Over Expenditures:	333,965	333,965	912,379	578,414
<b>Other Financing Sources (Uses):</b>				
Loan Repayment	-	-	-	-
Transfers out	(398,965)	(398,965)	(763,986)	(365,021)
<b>Total Other Financing Sources (Uses)</b>	<b>(398,965)</b>	<b>(398,965)</b>	<b>(763,986)</b>	<b>(365,021)</b>
<b>Net Change in Fund Balance</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>148,393</b>	<b>213,393</b>
Fund Balances - beginning of year	404,901	404,901	404,901	
Prior period adjustment			-	
<b>Fund Balances - end of year</b>	<b>339,901</b>	<b>339,901</b>	<b>553,294</b>	<b>213,393</b>

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, 2023**

	<b>Original</b>	<b>Final</b>	<b>Actual Amounts</b>	<b>Variance with Final</b>
<b><u>Revenues</u></b>				
Ad valorem tax	560,200	560,200	512,000	(48,200)
Sales tax	149,120	149,120	139,064	(10,056)
Franchise fees	-	-	12,629	12,629
Fine and forfeitures	-	-	40,669	40,669
Miscellaneous income	300	300	5,971	5,671
Licenses and permits	21,000	21,000	26,437	5,437
Cemetary revenue	-	-	-	-
Interest income	-	-	223	223
Grant income	-	-	-	-
Rental fees	2,400	2,400	-	(2,400)
Pool revenue	1,000	1,000	-	(1,000)
Library revenues	-	-	-	-
Total Revenue	734,020	734,020	736,993	2,973
<b><u>Expenditures</u></b>				
Current:				
General government	594,160	594,160	475,585	118,575
Public Safety	392,940	392,940	380,348	12,592
Court Expenses	132,980	132,980	98,636	34,344
Public Works	1,270	1,270	291,556	(290,286)
Cultural & Recreation	32,210	32,210	87,353	(55,143)
Debt Service:				
Principal	-	-	33,502	(33,502)
Interest and fiscal charges	-	-	1,911	(1,911)
Capital Outlay:				
	-	-	27,157	(27,157)
Total Expenditures	1,153,560	1,153,560	1,396,048	(242,488)
Excess (Deficiency) of Revenues				
Over Expenditures:	(419,540)	(419,540)	(659,055)	(239,515)
Other Financing Sources (Uses):				
Loan Proceeds				
Transfers in	419,540	419,540	763,986	344,446
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	419,540	419,540	763,986	344,446
Net Change in Fund Balance				
	-	-	104,931	104,931
Fund Balances - beginning of year	(503,533)	(503,533)	(503,533)	
Fund Balances - end of year	(503,533)	(503,533)	(398,602)	104,931

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



City of Bartlett									
Changes in Net Pension Liability and Related Ratios									
Last ten years (will ultimately be displayed)									
	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>A. Total pension liability</b>									
1. Service Cost	\$ 88,003	91,795	85,020	81,795	81,178	88,767	91,876	129,726	129,726
2. Interest (on the Total Pension)	56,009	64,479	60,632	71,210	76,900	84,263	86,181	111,961	111,961
3. Changes of benefit terms	-	-	-	-	-	-	-	-	-
4. Difference between expected and actual experience	13,000	(152,675)	38,744	(31,009)	5,759	(97,046)	(2,809)	71,013	71,013
5. Changes of assumptions	-	17,527	-	-	-	6,185	-	-	-
6. Benefit payments, including refunds and employee contributions	(23,956)	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)	(33,958)
7. Net change in total pension liability	133,056	(30,736)	155,042	99,192	111,859	17,063	129,722	278,742	278,742
8. Total pension liability - beginning of year	768,102	901,158	870,422	1,025,464	1,124,656	1,236,515	1,253,578	1,610,793	1,610,793
9. Total pension liability - ending of year	901,158	870,422	1,025,464	1,124,656	1,236,515	1,253,578	1,383,300	1,889,535	1,889,535
<b>B. Plan fiduciary net position</b>									
1. Contributions - employer	\$ 27,889	33,748	39,950	38,394	36,385	42,299	49,151	64,481	64,481
2. Contributions - employee	51,701	45,508	39,809	38,858	35,671	38,238	42,062	65,690	65,690
3. Net investment income	47,834	1,384	65,096	149,900	(38,515)	195,855	112,128	(140,822)	(140,822)
4. Benefit payments, including refunds and employee contributions	(23,956)	(51,862)	(29,354)	(22,804)	(51,978)	(65,106)	(45,526)	(33,958)	(33,958)
5. Administrative Expense	(499)	(844)	(738)	(778)	(744)	(1,106)	(725)	(1,216)	(1,216)
6. Other	(41)	(42)	(40)	(40)	(39)	(32)	(28)	1,451	1,451
7. Net change in plan fiduciary net position	102,928	\$ 27,892	114,723	203,530	(19,220)	210,148	157,062	(44,374)	(44,374)
8. Plan fiduciary net position - beginning of year	836,164	939,092	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,924,696	1,924,696
9. Plan fiduciary net position - ending of year	939,092	966,984	1,081,707	1,285,237	1,266,017	1,476,165	1,633,227	1,880,322	1,880,322
<b>C. Net pension liability [A.9-B.9]</b>	(37,934)	(96,562)	(56,243)	(160,581)	(29,502)	(222,587)	(249,927)	9,213	9,213
<b>D. Fiduciary net position as a percentage of the total pension liability [B.9 / A.9]</b>	104.21%	111.09%	105.48%	114.28%	102.39%	117.76%	118.07%	99.51%	99.51%
<b>E. Covered-employee payroll</b>	738,590	650,109	568,696	550,811	509,591	546,261	600,890	860,251	860,251
<b>F. Net pension liability as a percentage of covered employee payroll [C / E]</b>	-5.14%	-14.85%	-9.89%	-29.15%	-5.79%	-40.75%	-41.59%	1.07%	

City of Bartlett									
Schedule of Contributions									
Last 10 Fiscal Years (will ultimately be displayed)									
September 30, 2023									
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actually Determined	79,590	79,256	79,759	77,252	72,056	80,537	91,213	130,171	130,171
Contributions in relation to the actuarially determined contributions.	<u>79,590</u>	<u>79,256</u>	<u>79,759</u>	<u>77,252</u>	<u>72,056</u>	<u>80,537</u>	<u>91,213</u>	<u>130,171</u>	<u>130,171</u>
	-	-	-	-	-	-	-	-	-
Contribution deficiency	-	-	-	-	-	-	-	-	-
Covered employee payroll	738,590	650,109	568,696	550,811	509,591	546,261	600,890	860,251	860,251
Contributions as a % of covered employee payroll	0	0	0	0	0	0	0	0	0
			-						
<b>Noes to Schedule</b>									
Valuation Date	determined								
Notes									

**NOTES TO SCHEDULE OF CONTRIBUTIONS**

Valuation Date:  
Notes

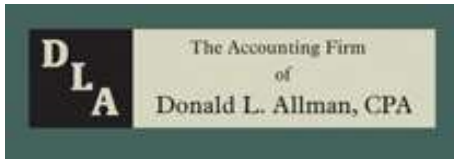
Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 year smoothed market, 15% soft corridor
Inflation	2.5 %
Salary Increases	3.5% to 10.5%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City’s plan of benefits. Last updated for the 2015 valuation pursuant to an Experience study of the period 2010-2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment With male rates multiplied by 109% and female rates multiplied By 103% and projected on a fully generational basis with scale BB
Other information: Notes	There were no benefit changes during the year.

**COMPLIANCE AND INTERNAL CONTROL SECTION**





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

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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, 2023, 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 February 22, 2024.

**Internal Control over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-1, 2023-2, to be material weaknesses.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Bartlett, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-1, 2023-2.

### **City of Bartlett, Texas' Response to Findings**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Donald L. Allman, CPA PC

Georgetown, Texas

February 22, 2024

**CITY OF BARTLETT**  
**SCHEDULE OF FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

A. Summary of Auditor’s Results

1. Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?   X   Yes        No

One or more significant deficiencies identified that are not considered to be material weaknesses?   X   Yes        No

Noncompliance material to financial Statements noted?   X   Yes        No

B. Financial Statement Findings

2023-1 General Accounting Procedures

Condition: There were material errors in the General Fund and Proprietary fund trial balance prepared by the previous administration. The General Fund and Enterprise Fund balance sheets and profit & loss statements were incomplete and did not contain all activity for the fiscal year ended September 30, 2023. The current administration had to recreate the balance sheet and income statement information from the bank statements.

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

Effect: Incorrect internal financial statements inhibit the budgetary process and do not allow the City Council to make informed decisions regarding the City’s correct current position.

Cause: Enterprise Fund and General Fund financial statements were incomplete and did not contain 12 months of information.

Recommendation: The City of Bartlett needs to ensure the most accurate accounting information is used to prepare internal financial statements.

City’s response: The city administrator will ensure the most accurate accounting information is used to prepare internal financial statements.

**CITY OF BARTLETT**  
**SCHEDULE OF FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

2023-2 Form 941 payroll tax reports were filed for fiscal year 2023 but federal tax deposits were not made until the last two months of the fiscal year.

**Condition:** Form 941 payroll tax returns were filed but federal payroll tax deposits were not made until the last two months of fiscal year 2023. The IRS has contacted the City of Bartlett and is demanding payments for the Trust Fund portion of the liability, which is \$483,277. The total IRS liability is \$734,552.

**Criteria:** Internal control procedures should be in place to assure that payroll tax deposits are made timely and accurately and payroll tax returns are filed timely and accurately.

**Effect:** Legal issues could exist for failure to file payroll tax returns and substantial penalties and interest could be incurred for late filing and late payment of payroll taxes.

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

**Recommendation:** The City of Bartlett needs to ensure proper authorization exists for all payroll tax returns and payroll tax deposits and these are made timely.

**City's response:** This has been rectified and the City of Bartlett is current with payroll tax deposits from August 2023 to date. The City of Bartlett is working with the IRS to pay off all of its payroll tax liabilities.



**CITY OF BARTLETT**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

2022-1 General Accounting Procedures

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

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

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

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

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

Response: The City of Bartlett did start making payroll tax deposits in August of 2023 under the direction of their new City Administrator. The City of Bartlett is currently working with the IRS to pay off their payroll tax liability. The trust fund portion is \$483,277 which is due as soon as possible and the total liability currently is \$734,552.

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

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

Response: The annual audit for the fiscal year ended September 30, 2023 was completed within the six-month filing deadline of March 31<sup>st</sup>, 2024. The September 30, 2023 audit was completed on February 22, 2024.

**CITY OF BARTLETT**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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

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



**ORDINANCE 20240226-01**

13-2  
Prescribed by Secretary of State  
Section 2.051 – 2.053, Texas Election Code  
9/0023

**ORDER OF CANCELLATION  
ORDEN DE CANCELACIÓN**

The \_\_\_\_\_ hereby cancels the election scheduled to be held  
on \_\_\_\_\_ (official name of governing body)  
\_\_\_\_\_ in accordance with Section 2.053(a) of the Texas  
\_\_\_\_\_ (date on which election was scheduled to be held)  
Election Code. The following candidates have been certified as unopposed and are hereby  
elected as follows:

*El \_\_\_\_\_ por la presente cancela la elección que, de lo contrario,  
(nombre oficial de la entidad gobernante)  
se hubiera celebrado el \_\_\_\_\_ de conformidad, con  
(fecha en que se hubiera celebrado la elección)  
la Sección 2.053(a) del Código de Elecciones de Texas. Los siguientes candidatos han sido  
certificados como candidatos únicos y por la presente quedan elegidos como se haya indicado  
a continuación:*

**Candidate (Candidato)                      Office Sought (Cargo al que presenta candidatura)**

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.

*El Día de las Elecciones se exhibirá una copia de esta orden en todas las mesas electorales que se hubieran utilizado en la elección.*

\_\_\_\_\_  
Chad Mees, Mayor

\_\_\_\_\_  
Brenda Kelley, City Clerk

(seal) (sello)

\_\_\_\_\_  
Date of adoption (Fecha de adopción)

### Instructions for sample order of cancellation:

To cancel an election, the governing body must first receive and accept the Certification of Unopposed Candidates form (or the authority may create its own form) from the authority responsible for preparing the ballot. The cancellation order/ordinance must be adopted in an open meeting. The candidates are not required to be present. Certificates of election should be prepared for each unopposed candidate; however, the certificates of election should not be issued until after Election Day, as follows. Section 2.053 provides that the certificate of election shall be issued "in the same manner and at the same time" as for a candidate elected at an election. Therefore, the candidates, who have been declared "elected" at the meeting ordering the cancellation, must wait until after the official election day (even though no election is held) and no earlier than the prescribed canvassing period (even though no canvass is held) to be sworn in and assume their duties. Candidates may complete the Statement of Elected Officer prior to Election Day. The Statement should be kept locally; it does not need to be sent to the Secretary of State's Office. Copies of this order/ordinance must be posted on Election Day at each polling place that would have been used had the election not been cancelled.

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#### An election\* may be cancelled if:

- 1) The election is one in which a declaration of write-in candidacy is required; and
- 2) No opposed at-large race is on the ballot\* within that election;\*and
- 3) Each candidate whose name is to appear on the ballot\* is unopposed, with some exceptions;

This means:

- In an all at-large election\* (with no single-member districts), if there is one or more opposed at-large races, then all the races go on the ballot within that election.\*
- In an election\* in which any members of the governing body are elected from single-member districts, an election in a particular district may be cancelled if the candidate is unopposed and the election otherwise meets the above requirements (i.e., there is no at-large opposed race on the ballot).

**Note:** A general election (for full terms) or a special election (to fill a vacancy in an unexpired term) is considered a *separate election* with a *separate ballot* for purposes of these tests, even if held on the same election date. See our online Cancellation guide for details.

### Instrucciones para el ejemplo de orden de cancelación:

*Para cancelar una elección, la entidad gobernante primero debe recibir y aceptar, de la autoridad responsable para preparar la boleta, el formulario de Certificación para Candidatos Sin Oposición (o la autoridad puede crear su propio formulario) de la autoridad responsable para preparar la boleta. La orden/ordenanza de cancelación debe ser adoptada en una reunión abierta. No se requiere que los candidatos estén presentes. Se debe preparar un certificado de elección para cada candidato sin oposición; sin embargo, los certificados de elección no se deben emitir hasta el Día de las Elecciones, así como se detalla a continuación. La sección 2.053 indica que el certificado de elección será publicado "en la misma manera y al mismo tiempo" para un candidato elegido en una elección. Por lo tanto, los candidatos que hayan sido declarados "elegido" en la reunión de la cancelación, deben esperar hasta después del día oficial de elecciones (aunque no se hayan llevado una elección) y no antes del período prescrito de la campaña política (aunque no se lleve a cabo la campaña política) a ser jurados y asumir sus deberes. Los candidatos pueden llenar la Declaración de Funcionario Elegido antes del Día de las Elecciones. Este documento se debe mantener en los archivos locales. No es necesario enviarlo a la Oficina del Secretario de Estado. El Día de las Elecciones se debe exhibir una copia de esta orden/ordenanza en todos los sitios de votación que se hubieran utilizado en la elección si no hubiera sido cancelada.*

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#### Una elección\* puede ser cancelada si:

- 1) *la elección es una en la que se requiere una declaración de candidatos por escrito en la boleta de votación; y,*
- 2) *no hay oposición para la carrera por acumulación en la boleta\* de votación dentro de esa elección\* y*
- 3) *Todos los candidatos cuyos nombres deben aparecer en la boleta\* de votación no tienen oposición, con unas excepciones;*

*Esto significa:*

- *En una elección\* por acumulación (sin ningún distrito con miembro único), si se encuentra una o más de una carrera por acumulación con oposición, entonces todas las carreras estarán en la boleta dentro de esa elección\*.*
- *En una elección\* en la que cualquiera de los miembros de la entidad gobernante se eligen de distritos con un solo miembro, se puede cancelar una elección en un distrito específico si hay oposición para el candidato y la elección cumple con los requisitos que anteceden (ej. no hay oposición para la carrera por acumulación en la boleta).*

**Nota:** Una elección general (con términos completos) o una elección especial (para llenar una vacante de un término no vencido) es considerada como una elección distinta con una boleta distinta con los propósitos de estas pruebas, aunque se lleven a cabo en la misma fecha electoral. Vea nuestra guía de cancelación en línea para más detalles.

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER  
POLITICAL SUBDIVISIONS (NOT COUNTY) CERTIFICACIÓN DE  
CANDIDATOS ÚNICOS  
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

**To: Presiding Officer of Governing Body  
Al: Presidente de la entidad gobernante**

**As the authority responsible for having the official ballot prepared, I hereby certify that  
the following candidates are unopposed for election to office for the election scheduled to  
be held on May 4, 2024**

**Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente  
certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en  
la elección que se llevará a cabo el 4 de Mayo, 2024**

**List offices and names of candidates:  
Lista de cargos y nombres de los candidatos:**

<b>Office(s) Cargo(s)</b>	<b>Candidate(s) Candidato(s)</b>
Mayor	Chad Mees
City Council Member	Jesse Luna
City Council Member	Vickie Cooper
City Council Member	Jackie Ivicic

  
**Signature (Firma)**

Brenda Kelley  
**Printed name (Nombre en letra de molde)**

**(Seal) (sello)**

City Clerk  
**Title (Puesto)**

02/21/2024  
**Date of signing (Fecha de firma)**



TASK ORDER

Task Order No. KPA-24-001,  
consisting of 7 pages.

**Task Order**

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In accordance with paragraph 1.01 of the Master Services Agreement between Owner and Kasberg, Patrick & Associates, LP (“Engineer”) for Professional Services – Task Order Edition, dated January 22, 2024, ("Agreement"), Owner and Engineer agree as follows:

1. **Specific Project Data**

A. Title: General Engineering Services

B. Description: This project involves professional services for providing general civil engineering services. Typical General Services anticipated would include engineering analyses, cost estimates, preliminary investigations, representation, consultation, preliminary engineering design services, plan reviews, and project site visits. Performance of engineering services would occur only after written authorization by the City of Bartlett and are anticipated to be relatively short duration. Major projects would be accomplished with a specific engineering agreement agreed upon by both parties.

C. City of Bartlett Project Number: \_\_\_\_\_

D. Master Services Agreement, Contract Number: 24-02-MSA

2. **Services of Engineer**

See Exhibit A, Scope of Services, attached.

3. **Owner's Responsibilities**

Owner shall have those responsibilities set forth in the Agreement subject to the following: *Provide with existing development regulations and rules and general direction regarding plans to be reviewed by KPA.*

4. **Times for Rendering Services**

<u>Phase</u>	<u>Completion Date</u>
<u>General Services</u>	<u>On Demand</u>
_____	_____
_____	_____

TASK ORDER

5. **Payments to Engineer**

A. Owner shall pay Engineer for services rendered as follows:

<i>Category of Services</i>	<i>Compensation Method</i>	<i>Not to Exceed Amount of Compensation for Services</i>
<hr/>		
<i>Basic Services:</i>		
<i>General Engineering Services</i>	<i>Standard Hourly Rates</i>	<i>\$50,000.00</i>

B. The terms of payment are set forth in Article 4 of the Agreement unless modified in this Task Order.

6. **Consultants:**

*Kasberg, Patrick & Associates, LP – Georgetown, Texas*

7. **Other Modifications to Agreement:**

*None*

8. **Attachments:**

*Exhibit A – Scope*  
*Exhibit B – Hourly Rates Schedule*

9. **Documents Incorporated By Reference:** The Agreement effective January 22, 2024.



TASK ORDER

Terms and Conditions: Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is \_\_\_\_\_, 2024.

OWNER:

ENGINEER:

By: \_\_\_\_\_

By: 

Name: \_\_\_\_\_

Name: Alvin R (Trae) Sutton III, PE, CFM

Title: \_\_\_\_\_

Title: Principal

Engineer License or Firm's  
Certificate No. F-510  
State of: Texas

Date: \_\_\_\_\_

Date: February 14, 2024

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney

**Designated Representative for Task Order:**

**Designated Representative for Task Order:**

Name: \_\_\_\_\_

Name: Alvin R. (Trae) Sutton III, P.E., CFM

Title: \_\_\_\_\_

Title: Principal

Address: 140 W. Clark Street  
Bartlett, TX 76537

Address: 800 South Austin Avenue  
Georgetown, TX 78626

E-Mail  
Address: \_\_\_\_\_

E-Mail  
Address: TSutton@kpaengineers.com

Phone: \_\_\_\_\_

Phone: 512-819-9478

Fax: \_\_\_\_\_

Fax: 254-733-6667

**EXHIBIT A – DETAILED PROJECT SCOPE**  
**SERVICES PROVIDED BY ENGINEER**  
**KASBERG, PATRICK & ASSOCIATES, LP**  
**GEORGETOWN, TEXAS**

**Project Description:**

This project involves professional services for providing general civil engineering services. Typical General Services anticipated would include engineering analyses, cost estimates, preliminary investigations, representation, consultation, preliminary engineering design services, plan reviews, and project site visits. Performance of engineering services would occur only after written authorization by the City of Bartlett and are anticipated to be relatively short duration. Major projects would be accomplished with a specific engineering agreement agreed upon by both parties.

**Scope of Services:**

The scope of services associated with General Services includes:

- I. General Engineering Evaluation Services**
  - a. General Engineering Representation and Consultation
    - i. The ENGINEER will attend City Staff Meetings, Public Project Meetings, City Council Meetings, Board Meetings, Development Meetings, and any other City related meetings as requested by City Staff.
  - b. Utility Analysis
    - i. The ENGINEER will review, as requested, utility connection requests and evaluate the impact on the existing City water and wastewater system and will provide a written recommendation to allow or deny the request based off the current system availability. The evaluation will also include a recommendation of any improvements, including OPC's, needed to support a proposed request.
  - c. Water & Wastewater System Analysis
    - i. The ENGINEER will prepare OPC's and exhibits for proposed capital improvement needs within the water and wastewater system, as requested by the City Staff.
  - d. Roadway, Drainage, Pedestrian Facilities Analysis
    - i. The ENGINEER will prepare OPC's and exhibits for proposed capital improvement needs for roadway, drainage, and/or pedestrian improvements within the City, as requested by the City Staff.

- e. Grant Preparation Support
  - i. The ENGINEER will prepare OPC's and exhibits for potential grant funding opportunities, as requested by the City Staff.

## **II. Plan Review**

- a. Plan Review
  - i. The ENGINEER will review development plans released by the City Staff for compliance with standard engineering practice, City of Bartlett development regulations, standards and details.
  - ii. The ENGINEER will write a letter addressed to the City of Bartlett designated staff member and copied to the Developer's Engineer listing all comments found during the review process. The letter will be sent no later than fourteen (14) calendar days from the receipt of the plans from the City of Bartlett.
  - iii. The ENGINEER will review all follow up submittals to ensure all comments have been addressed from previous submittals. The letter will be addressed to the City of Bartlett designated staff member and copied to the Private Developer's Engineer listing any further comments found during the review process. If there are no further comments a letter stating that all comments have been addressed will be sent. The letter will be sent no later than fourteen (14) calendar days from the receipt of the plans from the City of Bartlett.

**EXHIBIT B**

**Hourly Rates**

**City of Bartlett**

**General Services**

Compensation for the work will be at the following rates, which will be reviewed every two years:

Principal.....	\$180.00 /Hour
Project Engineer .....	\$160.00 /Hour
Engineer-in-Training.....	\$105.00 /Hour
Draftsman/Technician (CAD) .....	\$85.00 /Hour
Clerical .....	\$45.00 /Hour
On-Site Representative. ....	\$75.00 /Hour
Expenses - Sub Consultant Work (Survey, Environmental, etc.).....	Actual Cost Plus 10%
Expenses (Mileage, Copies, Plan Reproduction, etc.).....	Actual Cost Plus 10%

**RESOLUTION NO.  
20240226-01**

**A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BARTLETT  
CALLING FOR A CHANGE IN THE REGULAR MEETING TIME OF COUNCIL  
MEETINGS FROM 7 PM TO 6 PM**

**WHEREAS**, pursuant to Local Government Code Section 22.038, the governing body of the City of Bartlett shall meet at the time and place determined by a resolution adopted by the governing body; and

**WHEREAS**, currently the City Council meets every second and fourth Monday of each month and has determined that a change to an earlier meeting time would be better accommodated by staff and Council; and

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

- I. The City Council of the City of Bartlett shall hold two regular meetings each month on the second and fourth Monday. Both regular meetings shall commence no earlier than 6:00 pm unless otherwise posted in accordance with the Texas Open Meetings Act.
2. This Resolution is immediately effective upon passage and approval.

**PASSED and APPROVED** by the City Council of the City of Bartlett this the 26th day of February 2024.

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Chad Mees  
Mayor

ATTEST:

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Brenda Kelley, City Clerk